

PNW 2027 Pastoral Support Worksheet

For all appointments Clergy/Lay

(Complete this form using computer)

Local Church: _____ Pastor : _____

Date: _____ MM/DD/YY

Full or Part-Time (Select one):

Status (Select one)*:

Total Cash Salary

Cash Salary

Cash paid to clergy person by church. Cash salary consists of base pay, cash bonuses, equitable compensation, cash to clergy person for benefit programs, before-tax, after-tax and Roth deferrals to United Methodist Personal Investment Plan (UMPIP), other 403(b) programs, section 125 health flexible spending accounts (medical and dependent care) and health savings account.

\$ _____

Box 1

Housing Exclusion

(Internal Revenue Code Section 107-Utilities and Furnishing exclusion)

\$ _____

Box 2

Total Cash Salary (Box 1 + Box 2)

\$ _____

Box 3

(For reference 2027 minimum compensation for full-time appointment is \$54,391)

Housing

Is a parsonage provided (Yes or No)?

35% of Total Cash Salary or minimum of \$10,000/
maximum of \$65,215.

\$ _____

Box 4

Housing Allowance (when no parsonage is provided)

\$ _____

Box 5

Plan Compensation

Plan Compensation – Total Cash Salary (Box 3) + Housing
(Box 4 or Box 5)

(Use the amount on this line on the next three pages to determine the retirement contributions (Compass or UMPIP) and disability/death benefit contributions (CPP or UMLife Options))

\$ _____

Box 6

Professional Expenses – not part of plan compensation

Accountable Reimbursement Plan budget amount

\$ _____

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2027 PNW Pastoral Support Worksheet for all appointments
Full Time Clergy Appointment Page cost

Local Church _____ Pastor _____

**Local Church Contribution to Pension and Benefits
Compass Retirement Plan – 2027**

A. Pay-dependent contribution - 3% of plan compensation

Plan Compensation (Box 6)

Times 3%

X	.03

Annual 3% of plan compensation

\$

B. Flat-dollar contribution \$1,800 annually

The conference board of pensions is covering 75% of the cost or \$1,350 for full-time pastors.

\$

C. Matching Contribution - 4% of plan compensation

The church will be responsible for paying 4% even if pastor does not contribute 4% to UMPIP

\$

Comprehensive Protection Plan - Full-Time; 2027

Lesser of Plan Compensation (Box 6) or 2 times DAC
(2 X \$83,541 = \$167,082 Times 3% or \$5,012.46)

\$

2027 Health Insurance Direct Bill for Full-Time Appointments

The health insurance program is through HealthFlex Exchange where pastors have choice between six medical/pharmacy, three dental and three vision plans. The health rates are going up 14.8% in 2027 but the conference board of pensions is absorbing more of the cost increase so the increase to church is up 7.5%.

With a budget of \$725,000 the board provides each eligible full-time pastor a premium credit in 2027 of \$14,748 or \$25,248 if insure 3 or more to help with the cost of health plans chosen.

\$

Total Full Time Benefits

\$

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1/2 & 3/4 Time Clergy Appointment Page cost

Local Church _____ Pastor _____

Local Church Contribution to Pension and Benefits

Compass Retirement Plan – 2027

A. Pay-dependent contribution - 3% of plan compensation

Plan Compensation (Box 6)

Times 3%

X .03

Annual 3% of plan compensation

\$

B. Flat-dollar contribution \$1,350 annually for 3/4 time or \$900 annually 1/2 time

The conference board of pensions is covering 75% of the cost or \$1,012.50 3/4 time and \$675 for 1/2 time.

\$

C. Matching Contribution - 4% of plan compensation

The church will be responsible for paying

4% even if pastor does not contribute 4% to UMPIP

\$

UMLife Options 1/2 & 3/4 time clergy fully insured through UNUM

1/2 & 3/4 time appointed Elders, Provisional, Associate Member and Deacons. Not part-time local pastors or from another denomination. The cost is 2% of plan compensation.

\$

Total 1/2 or 3/4 Time Benefits

\$

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2027 PNW Pastoral Support Worksheet for all appointments
Full-Time Lay Pastor or 1/4 Time Part-Time Clergy Appointment Page cost

Local Church _____ Pastor _____

Local Church Contribution to Pension and Benefits
United Methodist Personal Investment Plan payment - 2026

A. 8% or 6% of Plan Compensation (Box 6)

Times 8% full-time lay or 6% 1/4 time

2027 UMPIP Annual of plan compensation

\$
X

B. Up to 2% UMPIP Match

Enter Plan Compensation (Box 6) **This amount is paid by the Conference Board of Pensions!**

Times %

Maximum Match

\$
X
\$

Full-time Lay UMLife Options fully insured through UNUM

Full-time Lay Pastor

The cost is 2% of plan compensation.

\$

Health Insurance for full-time lay pastors

The health insurance program is through HealthFlex Exchange where pastors have choice between six medical/ pharmacy, three dental and three vision plans. The health rates are going up 14.8% in 2027 but the conference board of pensions is absorbing more of the cost increase so the increase to church is up 7.5%.

With a budget of \$725,000 the board provides each eligible full-time pastor a premium credit in 2027 of \$14,748 or \$25,248 if insure 3 or more to help with the cost of health plans chosen.

\$

Total Full Time Lay Pastor or 1/4 Time Benefits

\$

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