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): Full Time

Reset

Status (Select one)*: Change after enter compensation

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.

$ 0 Box **1**

Housing Exclusion

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

$ 0 Box **2**

Total Cash Salary (Box **1** + Box **2**)

$ 0 Box **3**

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

Housing

Is a parsonage provided (Yes or No)? No

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

$ 0 Box **4**

Housing Allowance (when no parsonage is provided)

$ 0 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)

$ 0 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**) 0

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. $ 0.00

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. $ 0.00

Total Full Time Benefits $ 0.00

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2027 PNW Pastoral Support Worksheet for all appointments

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**) 0

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 $ 0.00

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 $ 0.00

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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 0% of plan compensation

$	0
X	0%
	0.00

B. Up to 2% UMPIP Match

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

Times 0%

Maximum Match

$	0
X	0%
$	0.00

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.

$	0.00

Total Full Time Lay Pastor or 1/4 Time Benefits $ 0.00

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