

## 2018 APPOINTED CLERGY COMPENSATION

Clergy Name: \_\_\_\_\_

Classification: \_\_\_\_\_ Family Size: \_\_\_\_\_

Compensation will be effective on \_\_\_\_\_ and was approved at a:

Charge Conference on \_\_\_\_\_

Mid-Year Change

*Appointment Data for Current Appointment only. If serving more than one church, list each church*

GCFA#	Church Name	City	Housing Code	Housing Exclusion*
1				
2				
3				

\*Housing Exclusion is NON-TAXABLE

*Compensation and other Financial Information*

Type of Support	Charge Conference Approved Annual Salary *INCLUDES HOUSING EXCLUSION*	Utilities	Housing Allowance	Parsonage Value+	Health Supplement
<b>Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

*Definitions for the above table:*

**+Parsonage value is used for Benefit purposes only, not to be used for taxes**

Utilities	*If the church intends to pay all utility expenses, enter the word "ALL" *If the church does not pay all utilities, enter the whole dollar amount the church will pay *If the church pays a Housing Allowance, the utility amount is included in the HA
Housing Allowance	*An amount paid to the clergy for housing purposes in lieu of a parsonage. It is set by the Charge Conference and is excluded for income tax purposes when reported to the IRS. This amount is NOT included in the Charge Conference Approved Salary.
Housing Exclusion	*An amount designated at the clergy's request and approved by the Charge Conference that is part of the Charge Conference Approved Salary paid to the clergy and is excluded for Income Tax purposes when reported to the IRS. This is an optional amount that clergy with or without a parsonage may designate. This amount is to be included in the Charge Conference Approved Salary, but excluded from payroll taxes.
Pension Benefits	*Pension benefits for eligible clergy are billed to the church at a monthly rate of 15% of total compensation. Total compensation is the annual salary plus housing allowance, where applicable. If a parsonage is provided, calculate 25% of the annual salary for parsonage value. Clergy that meet the 50% appointment level and are eligible will be enrolled in the pension plan.
Health Supplement	*The amount of the Health Supplement will be reviewed annually and any changes to the plan will necessitate a new Charge Conference. DS to approve any health supplement cost sharing arrangements.

1. Clergy receives health supplement to be paid by the church as wages?    Yes    No    Initial \_\_\_\_\_
2. Clergy to enroll in church health plan?    Yes    No    Initial \_\_\_\_\_
3. Clergy is opting out of supplemental compensation?    Yes    No    Initial \_\_\_\_\_  
     3.a. Explanation, if necessary
4. The amount budgeted for Clergy business expenses is \$ \_\_\_\_\_ and IS    or IS NOT    listed on line 4
5. The amount budgeted for Clergy Continuing Education is \$ \_\_\_\_\_

I agree with the information contained in this document:

Clergy \_\_\_\_\_

Presiding Elder \_\_\_\_\_

Church Treasurer \_\_\_\_\_

SPRC Chair \_\_\_\_\_

District Superintendent \_\_\_\_\_