

(Please send a completed copy of this form to your Superintendent one week prior to the Annual/ Special Church Conference)

**2009 PASTOR'S COMPENSATION, BENEFITS & REIMBURSEMENTS REPORT** (Rev. 7-10-08)

**California-Nevada Annual Conference**  
**(Please read all accompanying instructions)**

City and Church Name \_\_\_\_\_ Pastor \_\_\_\_\_ Date of this Rpt. \_\_\_\_\_

Please indicate the reason for a change in compensation \_\_\_\_\_  
Please indicate the % of Full-time service, by **Circling**: FULL-TIME ¾ TIME ½ TIME ¼ TIME

**→ PLEASE ANNUALIZE ALL FIGURES**

Previous Effective Date \_\_\_\_\_ New Effective Date: \_\_\_\_\_

**CASH SALARY:**

- 1. Previous Total Cash Salary (Previous line 4 Amount): \_\_\_\_\_
- 2. + Cost of Living Increase (or 'Minimum Salary' Increase): + \_\_\_\_\_
- 3. + Merit Increase or Any Other Cash Amounts Paid: + \_\_\_\_\_
- 4. = **NEW TOTAL CASH SALARY** (Lines 1+2+3 =4)  
(Please make sure Line 4 is equal to or greater than the Required 'Minimum Salary' Amount; See instructions) = \_\_\_\_\_
- 5. Amount **WITHIN** Cash Salary (Line 4) which is designated For Tax-Deferred Pension Contributions (IRC Sec. 403(b)): [ \_\_\_\_\_ ]
- 6. Amount **WITHIN** Cash Salary (Line 4) which is designated For Additional Housing-Related Costs (IRC Sec. 107):\*\* [ \_\_\_\_\_ ]

**PARSONAGE, HOUSING ALLOWANCE, AND/OR UTILITIES PAID BY THE CHURCH\*\***

**NOTE\*\*:** Housing amounts and church-paid utilities are part of 'Clergy Compensation', and all such amounts (shown on Lines 6 through 10) are also subject to 15.3% SECA tax (Social Security), which is paid by the pastor. At year-end, all such housing amounts are to be reported in Box 14 of the Clergy W-2 Form, provided that those amounts have also been expended by year-end for housing purposes, and provided that the pastor has certified the use of these funds for housing purposes on the prescribed form (IRC Sec. 107)

- 7. a. Is the Pastor living in the **Parsonage**, or other 'Church-Provided' housing? **NO** \_\_\_\_\_ **YES** \_\_\_\_\_
- b. (If 'YES', what is the rental value **PER YEAR**? [ \_\_\_\_\_ ]  
(The Pastor must pay 15.3% SECA tax (Social Security) on the parsonage rental value.)
- 8. **Housing Allowance Paid to the Pastor** (in Lieu of a Parsonage) (IRC Sec. 107): + \_\_\_\_\_
- 9. **Utilities:** If paid to the Pastor as an Allowance, **OR** if paid directly to Utility Companies + \_\_\_\_\_
- 10. **TOTAL OF HOUSING ALLOWANCE AND/OR ANY CLERGY UTILITIES PAID BY THE LOCAL CHURCH** (by allowance or directly to Utilities): (Line 8 + Line 9) (=) \_\_\_\_\_
- 11. **TOTAL CHURCH-PAID COMPENSATION** (Line 4 + Line 10 = Line 11): \_\_\_\_\_ = \_\_\_\_\_

{**Note for Treasurers:** Taxable Wages in Box 1 of the Clergy W-2 Form should equal the Cash Salary amount (line 4) minus any amounts designated on lines 5 and 6, provided that the amounts on Lines 5 and 6 have been expended by year-end for the purposes designated}.

**CHURCH-PAID EMPLOYEE BENEFITS:**

12. **HEALTH INSURANCE PREMIUMS** (Paid Directly to the Conference or Other Ins Carrier) \$ \_\_\_\_\_

(Please indicate): Conference Health Plan: HMO \_\_\_\_\_ 'Major Benefits' Plan \_\_\_\_\_ Outside Carrier \_\_\_\_\_

Outside Health Premiums paid directly (NOT by reimbursement): \_\_\_\_\_ (Name of Other Plan): \_\_\_\_\_

13. **TOTAL OF COMPENSATION, PLUS HEALTH INS.** (Lines 11 + 12 = Line 13) = \_\_\_\_\_

**ACCOUNTABLE REIMBURSEMENTS FOR PROFESSIONAL EXPENSES**

(Not included as part of compensation, and **NOT** a reduction from Salary)

(Amounts within Accountable Reimbursements may be moved from one Line Item to Another)

14. Automobile Travel Expense: \_\_\_\_\_ Miles x IRS Rate /Mile (58.5 cents as of 7-1-08) = \_\_\_\_\_  
(\_\_\_\_\_ New Mileage Rate as of \_\_\_\_\_)

15. Annual Conference Room & Meals + \_\_\_\_\_

16. Continuing Education: + \_\_\_\_\_

17. Other (List Separately): \_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ + \$ \_\_\_\_\_  
\_\_\_\_\_ + \$ \_\_\_\_\_  
\_\_\_\_\_ + \$ \_\_\_\_\_  
\_\_\_\_\_ + \$ \_\_\_\_\_ (=) \_\_\_\_\_

18. **TOTAL ACCOUNTABLE REIMBURSEMENTS** (Lines 14+15+16+17 = Line 18) = \_\_\_\_\_

19. **TOTAL OF ALL CLERGY COMPENSATION AMOUNTS, PLUS HEALTH INSURANCE AND EXPENSE REIMBURSEMENT COSTS:** (Lines 13 + 18 = Line 19) = \_\_\_\_\_

We verify that the Church/Charge Conference has duly adopted the Compensation, Benefit and Accountable Reimbursement figures as noted above (See instructions, page 4, for the wording of the required motions):

(Signature); Chair, Staff-parish Relations Committee \_\_\_\_\_

(Signature); Chair, Administrative Board/Council \_\_\_\_\_

(Signature); Pastor \_\_\_\_\_ Date: \_\_\_\_\_

**NOTE:** The direct Pension & Benefit costs borne by the Annual Conference for each full-time appointed pastor with pension claim on the Annual Conference is approximately \$8,830 in 2007. Revised 7-10-08