

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

2010 PASTOR'S COMPENSATION, BENEFITS & REIMBURSEMENTS REPORT (Rev. 8-11-09)

**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 **Checking:** 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-related 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 expenditure 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 (55 cents as of 1-1-09) = _____
(_____ 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 \$9,780 in 2010. Revised 8-11-09