

Church/Charge: _____ Pastor: _____

Effective Date: _____

Northwest Texas Conference Pastor Compensation Form 2012

Payment	1		Church Contribution to Pastor Compensation	
	2		Equitable Compensation - This is Equitable Compensation contribution to Pastor compensation - Contingent on Approval	
	3		Cash Allowances paid directly to pastor without documentation required - <i>Total must be broken out on worksheet 1 .</i>	
	4		TOTAL OR GROSS CASH PAYMENT - Add Lines 1-3	
	5		Pastor's Contribution to Health Insurance Premium - This is an <u>after tax</u> payroll deduction. It is NOT above and beyond pastor's compensation or part of a Medical Reimbursement Account.	
	6		Flexible Spending Plan - This is a FSP that the pastor sets following IRS Cafeteria Plan Rules. This may NOT be used for health insurance premiums. It is a before tax payroll deduction which is elected annually and is a Use it or Lose it amount.	
	6a		Flexible Spending Plan through the Conference Health Insurance Plan? Write in Yes or No	
	7		UMPIP Contribution - This is voluntary amount elected by pastor to be paid into UMPIP.	
	7a		UMPIP Contribution - Is this tax-deferred? Write Yes or No	
	8		403B Contribution to Other than UMPIP - This is a contribution to an IRA held with a bank or investment firm. There must a voluntary compensation reduction agreement on file with the church and you may elect it to be tax-deferred.	
9		Total Payroll Deductions - Add lines 5-8		
10		Net Compensation - Subtract Line 9 from Line 4		
Appointment	11		TOTAL CASH COMPENSATION - Transfer from Line 4	
	12		Accountable Reimbursement - This is only paid out via voucher, with receipts required and represents maximum available. <i>Total must be broken out on worksheet 2.</i> REIMBURSMENT POLICY MUST BE INCLUDED W/COMP FORM.	
	13		TOTAL BASIS FOR APPOINTMENT - Add Lines 11 and 12	
	14		HOUSING EXCLUSION DECLARATION - DO NOT ADD OR SUBTRACT - (This may only be used if parsonage provided) - Receipts may be required by the IRS. This is NOT a payroll deduction or addition - it is only a declaration of how much of Total Cash Compensation the pastor will claim for housing expenses. RESOLUTION DOCUMENT MUST BE INCLUDED W/COMP FORM.	
Benefits	15		Conference Health Insurance Paid by Local Church - [<i>*Enter Annual Rate for either Family or Single or other Insurance paid.</i>]	
	15a		Type of Other Insurance - Write in type - Military, Private, Cash Supplement, Other	
	16		Parsonage Provided - Write Yes or No	
	16a		Utilities - Amount of Utilities Paid if not All	
	17		Housing Allowance - Enter the amount paid if there is no parsonage	
	18		Estimate of Comprehensive Protection Plan (CPP) - If pastor qualifies.	
	18a		Parsonage Provided	No Parsonage
	19		Estimate of Clergy Retirement Security Plan (CRSP) - If pastor qualifies.	
	19a		Parsonage Provided	No Parsonage

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Northwest Texas Conference Pastor Compensation Form 2012 WORKSHEETS

WORKSHEET 1 CASH ALLOWANCES			
(Cash provided up front to the pastor and is not vouchered. The IRS may require receipts if there is an audit.)			
Notes	A.		Cash provided for insurance premiums - This is NOT the health insurance directly billed to the church. It is for other life insurance or a health insurance supplement.
	B.		Travel - This includes gasoline and mileage for use of personal vehicle.
	C.		Continuing Education - This is for books, publications, training seminars
	D.		Allowances for Membership Fees & Dues & Entertainment
	E.		Housing Exclusion - This includes such expenses as utilities, insurance and maintenance. Housing Exclusion Resolution required and must be attached to Form.
	F.		Other (give description)
	G.		Other (give description)
	H,		TOTAL CASH ALLOWANCES - Add lines A-G - INSERT TOTAL ON LINE 3 OF COMPENSATION FORM

WORKSHEET 2 ACCOUNTABLE REIMBURSEMENT PLAN			
(This is vouchered, and receipts are required for reimbursement.)		This	
represents the maximum available for reimbursement)			
Notes	A.		Travel - This includes actual expenses or mileage rate (not to exceed IRS rates) for use of personal vehicle. <i>If you have entered this in Worksheet 1, you may not enter it here.</i>
	B.		Continuing Education - <i>If you have entered this in Worksheet 1, you may not enter it here.</i>
	C.		Membership Fees & Dues & Entertainment - <i>If you have entered this in Worksheet 1, you may not enter it here.</i>
	D.		Annual Conference Expenses - Expenses Paid by Church
	E.		Other Reimbursable Expenses - (List with breakdown of dollar amount)
	F.		
	G.		
	H.		
I.		TOTAL ACCOUNTABLE REIMBURSEMENTS - Add lines A-E - INSERT ON LINE 12 OF COMPENSATION FORM	

SIGNATURES & DATE

Pastor		Date	
SPRC Chair		Date	
Church Treasurer		Date	
District Superintendent		Date	

CHARGE INFORMATION SHEET - When Pastors Serve More Than One Church
Grand Total Compensation Summary For the Charge For 2012

Church/Charge: _____ Pastor: _____

Name of Church 1 _____

Name of Church 2 _____

	Church 1 % or \$ Paid	Church 2 % or \$ Paid		Total Church 1 and Church 2
1			Church Contribution to Pastor's Compensation P1L1	
2			Cash Allowances - Total of Lines 3-8 Below	
3			Cash - insurance premiums P2WS1A	
4			Travel P2WS1B	
5			Continuing Education P2WS1C	
6			Membership Fees/Dues/Entertainment - P2WS1D	
7			Housing Exclusion Expenses P2WS1E	
8			Other P2WS1F-G	
9			Pastor's Contribution to Health Insurance Premium P1L5	
10			Flexible Spending Plan P1L6	
11			UMPIP Contribution P1L7	
12			403B Contribution to Other P1L8	
13			Accountable Reimbursements - Total Lines 14-18 Below	
14			Travel P2WS2A	
15			Continuing Education P2WS2B	
16			Membership Fees/Dues/Entertainment P2WS2C	
17			Annual Conference Expenses P2WS2D	
18			Other Reimbursement Expenses P2WS2E	
19			Housing Exclusion P1L14	
20			Insurance P1L14	
21			Housing Allowance P1L16	