

Church/Charge:

Pastor:

Provide Social Security Number Only On DS's Copy for Pension Office

### Northwest Texas Conference Pastor Compensation Form 2010

|                    |     |   |   |
|--------------------|-----|---|---|
| <b>Payment</b>     | 1   |   | <b>Church Contribution to Pastor Compensation</b>   |
|                    | 2   |   | <b>Equitable Compensation</b> - This is Equitable Compensation contribution to Pastor compensation - Contingent on Approval   |
|                    | 3   |   | <b>Cash Allowances</b> paid directly to pastor without documentation required - <i>Total must be broken out on worksheet 1.</i>   |
|                    | 4   |   | <b>TOTAL OR GROSS CASH PAYMENT - Add Lines 1-3</b>  |
|                    | 5   |   | <b>Pastor's Contribution to Health Insurance Premium</b> - 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   |   | <b>Flexible Spending Plan</b> - 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  |   | <b>Flexible Spending Plan</b> through the Conference Health Insurance Plan? Write in Yes or No  |
|                    | 7   |   | <b>UMPIP Contribution</b> - This is voluntary amount elected by pastor to be paid into UMPIP.   |
|                    | 7a  |   | <b>UMPIP Contribution</b> - Is this tax-deferred? Write Yes or No   |
|                    | 8   |   | <b>403B Contribution to Other than UMPIP</b> - This is a contribution to an IRA held with a bank or investment firm. <b>There must a voluntary compensation reduction agreement on file with the church and you may elect it to be tax-deferred.</b>  |
| 9                  |     | <b>Total Payroll Deductions - Add lines 5-8</b>       |   |
| 10                 |     | <b>Net Compensation - Subtract Line 9 from Line 4</b> |   |
| <b>Appointment</b> | 11  |   | <b>TOTAL CASH COMPENSATION - Transfer from Line 4</b>   |
|                    | 12  |   | <b>Accountable Reimbursement</b> - This is only paid out via voucher, with receipts required and represents maximum available. <i>Total must be broken out on worksheet 2.</i> <b>REIMBURSEMENT POLICY MUST BE INCLUDED W/COMP FORM.</b>  |
|                    | 13  |   | <b>TOTAL BASIS FOR APPOINTMENT - Add Lines 11 and 12</b>  |
|                    | 14  |   | <b>HOUSING EXCLUSION DECLARATION - DO NOT ADD OR SUBTRACT - (This may only be used if parsonage provided)</b> - 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. <b>RESOLUTION DOCUMENT MUST BE INCLUDED W/COMP FORM.</b> |
| <b>Benefits</b>    | 15  |   | <b>Conference Health Insurance Paid by Local Church</b> - [ <i>*Enter Annual Rate for either Family or Single or other Insurance paid.</i> ]  |
|                    | 15a |   | <b>Type of Other Insurance - Write in type</b> - Military, Private, Cash Supplement, Other  |
|                    | 16  |   | <b>Parsonage Provided - Write Yes or No</b>   |
|                    | 16a |   | <b>Utilities</b> - Amount of Utilities Paid if not All  |
|                    | 17  |   | <b>Housing Allowance</b> - Enter the amount paid if there is no parsonage   |
|                    | 18  |   | <b>Estimate of Comprehensive Protection Plan (CPP)</b> - If pastor qualifies.   |
|                    | 18a |   | Parsonage Provided <span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> No Parsonage <span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>   |
|                    | 19  |   | <b>Estimate of Clergy Retirement Security Plan (CRSP)</b> - If pastor qualifies.  |
|                    | 19a |   | Parsonage Provided <span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> No Parsonage <span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>   |

Church/Charge: \_\_\_\_\_

Pastor: \_\_\_\_\_

## Northwest Texas Conference Pastor Compensation Form 2010 WORKSHEETS

|  |  |
|--|--|
| <b>WORKSHEET 1</b>   |  |
| <b>CASH ALLOWANCES</b>   |  |
| <i>(Cash provided up front to the pastor and is not vouchered. The IRS may require receipts if there is an audit.)</i> |  |

|              |    |  |  |
|--------------|----|--|--|
| <b>Notes</b> |    |  | <b>Cash provided for insurance premiums</b> - This is NOT the health insurance directly billed to the church. It is for other life insurance or a health insurance supplement. |
|              | A. |  | <b>Travel</b> - This includes gasoline and mileage for use of personal vehicle.  |
|              | B. |  | <b>Continuing Education</b> - This is for books, publications, training seminars   |
|              | C. |  | <b>Allowances for Membership Fees &amp; Dues &amp; Entertainment</b>   |
|              | D. |  |  |
|              | E. |  | <b>Housing Exclusion</b> - This includes such expenses as utilities, insurance and maintenance. Housing Exclusion Resolution required and must be attached to Form.            |
|              | F. |  | <b>Other</b> (give description) _____  |
|              | G. |  | <b>Other</b> (give description) _____  |
|              | H, |  | <b>TOTAL CASH ALLOWANCES - Add lines A-G - INSERT TOTAL ON LINE 3 OF COMPENSATION FORM</b>   |

|  |             |
|--|-------------|
| <b>WORKSHEET 2</b>   |             |
| <b>ACCOUNTABLE REIMBURSEMENT PLAN</b>                                    |             |
| <i>(This is vouchered, and receipts are required for reimbursement.)</i> | <b>This</b> |
| <i>represents the maximum available for reimbursement)</i>               |             |

|              |    |  |   |
|--------------|----|--|---|
| <b>Notes</b> |    |  | <b>Travel</b> - 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> |
|              | A. |  | <b>Continuing Education</b> - <i>If you have entered this in Worksheet 1, you may not enter it here.</i>  |
|              | B. |  | <b>Membership Fees &amp; Dues &amp; Entertainment</b> - <i>If you have entered this in Worksheet 1, you may not enter it here.</i>  |
|              | C. |  | <b>Annual Conference Expenses</b> - Expenses Paid by Church   |
|              | D. |  | <b>Other Reimbursable Expenses</b> - (List with breakdown of dollar amount)   |
|              | E. |  |   |
|              | F. |  |   |
|              | G. |  |   |
|              | H. |  |   |
|              | I. |  | <b>TOTAL ACCOUNTABLE REIMBURSEMENTS - Add lines A-E - INSERT ON LINE 12 OF COMPENSATION FORM</b>  |

### SIGNATURES & DATE

|                         |  |      |  |
|-------------------------|--|------|--|
| Pastor                  |  | Date |  |
| SPRC Chair              |  | Date |  |
| Church Treasurer        |  | Date |  |
| District Superintendent |  | Date |  |

|   |
|---|
| <b>CHARGE INFORMATION SHEET - When Pastors Serve More Than One Church</b> |
| <b>Grand Total Compensation Summary For the Charge For 2010</b>           |

Church/Charge:  Pastor:

**Name of Church 1**

**Name of Church 2**

|  |
|--|
|  |
|  |

|    | Church 1<br>% or \$ Paid | Church 2<br>% or \$ Paid |  | Total Church 1<br>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                    |                                |
| 29 |                          |                          | Housing Exclusion P1L14                                |                                |
| 20 |                          |                          | Insurance P1L14  |                                |
| 21 |                          |                          | Housing Allowance P1L16                                |                                |