



COMPENSATION & EXPENSES

A supplemental worksheet for TABLE 2

The General Council on Finance and Administration of The United Methodist Church
2017-2020 Quadrennium – Revised 11.6.2017

Pastor _____

Church _____

Reports for the year ending December 31, _____

or for the period _____ to _____

Complete this worksheet for each pastor, associate pastor, and deacon before entering figures on lines 41a-44 of the Local Church Report to the Annual Conference. All amounts should be reported ONLY ONCE on these lines. Please note the instructions on Table 2 for reporting of lead pastors.

BASE COMPENSATION (for lines 53a, 53b, or 53c of TABLE 2)

- 1.a Cash salary (do not include any amounts reported on lines 2.a through 2.f below) 1.a) _____ +
- 1.b Cash paid to pastor to cover Social Security taxes 1.b) _____ +
- 1.c Other cash compensation 1.c) _____ +
This includes bonuses, payments to private investment programs, housing equity allowances, church gifts, etc.
- 1.d Tax-paid (after tax) personal contributions to PIP made by the Local Church 1.d) _____ +
- 1.e Tax-deferred contributions (agreement pursuant to IRS Section 403b) 1.e) _____ +
- 1.f Contributions made pursuant to a salary reduction agreement to a "cafeteria plan"
(IRS Code Section 125 plan) 1.f) _____ +

1. TOTAL BASE COMPENSATION 1) _____ =
(enter the sum of 1.a to 1.f here and on lines 53a, 53b, or 53c of TABLE 2)

HOUSING-RELATED ALLOWANCES AND UTILITIES PAID TO OR FOR THE PASTOR, ASSOCIATE(S), AND/OR DEACON(S) OR EXCLUDED FROM INCOME (for lines 55a, 55b, or 55c of TABLE 2)

- 2.a Housing allowance paid to pastor in lieu of parsonage 2.a) _____ +
If the church provides a parsonage, please skip this line.
- 2.b Utilities allowance paid to pastor and/or pastor's utilities paid for the pastor 2.b) _____ +
- 2.c Furnishings allowance 2.c) _____ +
- 2.d Garage rental 2.d) _____ +
- 2.e Service costs allowance (e.g., cleaning, yard work, etc.) 2.e) _____ +
- 2.f Current expenditures incurred for providing a parsonage residence owned by the church 2.f) _____ +
Payments for principal and interest on mortgage, capital improvements, or for the purchase of the parsonage/residence should not be included here.

2. TOTAL HOUSING-RELATED ALLOWANCES
(enter the sum of 2.a to 2.f here and on lines 55a, 55b, or 55c of TABLE 2) 2) _____ =

ACCOUNTABLE REIMBURSEMENTS (for line 56 of TABLE 2)

- 3.a Substantiated travel expenses paid by the local church 3.a) _____ +
- 3.b Substantiated expense for automobile provided by the church, including insurance and maintenance 3.b) _____ +
- 3.c Substantiated continuing education, books, publications, and other proper reimbursable expenses 3.c) _____ +

3. TOTAL ACCOUNTABLE REIMBURSEMENTS 3) _____ =
(enter the sum of 3.a to 3.c here and on line 56 of TABLE 2)

NON-ACCOUNTABLE CASH ALLOWANCES (for line 57 of TABLE 2)

- 4.a Health or other insurance premiums beyond that billed or apportioned by the annual conference. 4.a) _____ +
- 4.b Travel allowance 4.b) _____ +
- 4.c Continuing education, books, and publications allowance 4.c) _____ +
- 4.d Other allowances paid to pastor (e.g., entertainment allowance, memberships, dues) 4.d) _____ +

4. TOTAL NON-ACCOUNTABLE CASH ALLOWANCES 4) _____ =
(enter the sum of 4.a to 4.d here and on line 57 of TABLE 2)