

**OREGON-IDAHO CONFERENCE
THE UNITED METHODIST CHURCH
2008 CLERGY COMPENSATION & EXPENSE WORKSHEET
(PLEASE TYPE)**

CHURCH: _____ PASTOR: _____

Full time ¾ time Elder in Full Connection PASTOR'S YEARS OF SERVICE: _____
 ½ time ¼ time Probationary Member
 Other _____ Local Pastor EFFECTIVE DATE: _____

2007

2008

\$ _____ **I. CASH SALARY (Total of A - D)** \$ _____

_____	A. Taxable Salary	_____
_____	B. Salary Reduction Agreement for Pension (UMPIP)**	_____
_____	C. Flexible Spending Account (MRA/DCA)**	_____
_____	D. Utility & Furnishings Allowance*	_____

*Amount from Certification of Housing and Housing Related Allowance form, line #7
 *Expended amounts are **excludable** from federal income taxes (Section 107 - Internal Revenue Code)
 **(note: must be elected directly with GBOPHB)

\$ _____ **II. HOUSING ALLOWANCE (in lieu of parsonage)** \$ _____
 Amount from Certification of Housing and Housing Related Allowance form, line #1 or #2

\$ _____ **GRAND TOTAL COMPENSATION** \$ _____

Local Congregation Support \$ _____

Subsidy Requested by Annual Conference \$ _____

PENSION & HEALTH BENEFITS

The following items need to be included in the church budget but are not considered part of Pastoral Compensation

Pension Contribution

- | | |
|---|---|
| 1. The amount for 2008 Cash Salary from line I above | \$ _____ |
| 2. One of the following amounts: | \$ _____ |
| <input type="checkbox"/> Housing Allowance – The amount from line II above
<input type="checkbox"/> Parsonage – 25% of line I above.
<input type="checkbox"/> No Housing - \$0.00 | <div style="border: 1px solid black; padding: 5px; width: fit-content;"> For State reporting purposes, indicate the Fair Rental Value of Parsonage: \$ _____ per month </div> |
| 3. Total of items 1 – 2 | \$ _____ |
| 4. Multiply total on line "3" above by 12% (.12) | \$ _____ |

The amount on line "4" above is your church's contribution to the pension fund for your pastor and must be included in your church budget

Health Insurance Contribution

The monthly-billed premium for 2008 is:

\$ 1,110.00

The monthly billed premium is in addition to the Health Insurance Apportionment and must be included in your church budget

ACCOUNTABLE REIMBURSEMENT RESOLUTION

Business and Professional Expenses are administrative costs of the local congregation and not part of the pastor's compensation

This resolution adopted by the Administrative Board/Council of the _____

United Methodist Church, of _____ on _____
(city and state) (date)

Is applicable for the calendar year _____ or for the period of _____ to _____
(date) (date)

BUSINESS and PROFESSIONAL EXPENSES

All expenses must be vouchered

- A. Circuit Mileage (\$25.00 x _____ miles between circuit points) _____
- B. Travel expenses (including auto mileage) _____
- C. Continuing Education _____
- D. Books & Periodicals _____
- E. Business Meals & Entertainment _____
- F. Office Supplies _____
- G. Long Distance Telephone _____
- H. Annual Conference Session Expenses _____
- J. Other Business & Professional Expenses _____

IV. BUSINESS and PROFESSIONAL EXPENSES

\$ _____

These expenses are **Non-Taxable** if the church has properly adopted an accountable reimbursement plan and the pastor satisfies the IRS requirements for substantiating claims. If the church has adopted NO accountable reimbursement plan, then all payments of Business and Professional Expense allowances and/or reimbursements are **taxable income** to the pastor.

AUTOMOBILE REIMBURSEMENT RATE: For the period of this agreement, the reimbursement rate for use of a personal automobile will be: _____¢ per mile (not to exceed the IRS allowable rate).

Adopted this _____ day of _____.

Secretary, Administrative Board/Council



Chair, Staff/Pastor Parish Relations Committee *Date*

Chair, Finance Committee *Date*

Chair, Administrative Board/Council *Date*

Pastor *Date*