



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

1) _____ =

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 (enter the sum of 3.a

to 3.c here and on line 56 of TABLE 2)

3) _____ =

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 (enter the sum of 4.a to 4.d

here and on line 57 of TABLE 2)

4) _____ =