

# CLERGY FINANCIAL SUPPORT WORKSHEET

Directions for submitting this report online at <https://data.ngumc.org> are available at <http://www.ngumc.org/cfswpaperless>.

Name: \_\_\_\_\_  
 Do you live in a parsonage? (yes or no) \_\_\_\_\_

Effective Date: \_\_\_/\_\_\_/\_\_\_  
 Appointment Time? (Full, 3/4, Half, 1/4) \_\_\_\_\_

**I. BASE COMPENSATION**

- 1. Gross Base salary paid by local church (1) \$ \_\_\_\_\_
- 2. Other cash compensation (e.g., bonus, gifts, SECA, non-cash and indirect, etc.) (2) \$ \_\_\_\_\_
- 3. Amount from Equitable Compensation or Conference supplement (3) \$ \_\_\_\_\_
- TOTAL I. (Add lines 1-3) \$ \_\_\_\_\_**

**II. UTILITIES AND OTHER PARSONAGE-RELATED ALLOWANCES PAID TO OR FOR THE PASTOR**

- 4. Utilities allowance paid to/for the pastor (4) \$ \_\_\_\_\_
- 5. Furnishings and/or Personal Maintenance allowance (5) \$ \_\_\_\_\_
- TOTAL II. (Add lines 4-5) \* \$ \_\_\_\_\_**
- Compensation Subject to CEC Guidelines - TOTAL I & II \$ \_\_\_\_\_**

(Page 93 "Minimum Compensation" 2019 Annual Conference Handbook)

**III. HOUSING ALLOWANCE (excludable income)**

- 6. Housing allowance paid to pastor in lieu of parsonage \* (6) \$ \_\_\_\_\_

**IV. ACCOUNTABLE REIMBURSABLE EXPENSES BUDGETED BY LOCAL CHURCH FOR PASTOR (Paid only upon submission of proper documentation)**

- 7. Vouched travel / transportation expenses and other business expenses (7) \$ \_\_\_\_\_  
 (Receipt Supported)
- 8. Continuing education expenses including books & publications (8) \$ \_\_\_\_\_  
 (Receipt Supported. Not a tuition reimbursement program - see Page 94 of the 2019 Handbook lines 18-20. Minimum recommended - \$800)
- TOTAL IV. (Add lines 7-8) \*\* \$ \_\_\_\_\_**

**V. MOVING EXPENSE (Taxable) \*\*\***

- 9. Moving expense reimbursements paid to or on behalf of Pastor (9) \$ \_\_\_\_\_

**DO NOT TOTAL AREAS I-V**

**Clergy person's payroll must be processed based upon the information on this report.**

**Explanatory Notes:**

- Gross Base Salary – excludes Housing Allowance and Furnishings/Utilities/Maintenance Allowance
- \* **Excludable** from federal income taxes (subject to provisions of Section 107 - Internal Revenue Code).
- \*\* **Non-taxable** if an accountable reimbursement plan has been properly adopted by the church and pastor satisfies the IRS requirements for substantiating claims.
- \*\*\* **Taxable:** 2018 tax reform redefined moving expense paid to or for clergy as **taxable** compensation.

**This report is provided for reference purposes only.**

**Please complete the report online at <http://data.ngumc.org>.**