

CLERGY FINANCIAL SUPPORT WORKSHEET

EXAMPLE 2. A housing allowance and an accountable reimbursement plan

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, Half) _____

I. BASE COMPENSATION

- | | | |
|--|-----------|---------------|
| 1. Gross Base salary paid by local church | (1) \$ | 36,000 |
| 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) | \$ | 36,000 |

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

- | | | |
|--|-----------|--------------|
| 4. Utilities allowance paid to/for the pastor | (4) \$ | 4,000 |
| 5. Furnishings and/or Personal Maintenance allowance | (5) \$ | _____ |
| TOTAL II. (Add lines 4-5) ** | \$ | 4,000 |

Compensation Subject to CEC Guidelines - TOTAL I & II **\$ 40,000**

(Page 34 "Minimum Compensation" 2017 Annual Conference Journal)

III. HOUSING ALLOWANCE (excludable income)

- | | | |
|---|--------|--------|
| 6. Housing allowance paid to pastor in lieu of parsonage ** | (6) \$ | 17,600 |
|---|--------|--------|

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
(Receipt Supported) | (7) \$ | 3,000 |
| 8. Continuing education expenses including books & publications
(Receipt Supported. Not a tuition reimbursement program - see Page 94 of the
2019 Handbook lines 18-20. Minimum recommended - \$800) | (8) \$ | 800 |

TOTAL IV. (Add lines 7-8) *** **\$ 3,800**

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>.