



# COMPENSATION & EXPENSES

## A supplemental worksheet for TABLE 2

The General Council on Finance and Administration of The United Methodist Church  
2009-2012 Quadrennium – Revised 3.10.09

Pastor \_\_\_\_\_

Church \_\_\_\_\_

Reports for the year ending December 31, \_\_\_\_\_

or for the period \_\_\_\_\_ to \_\_\_\_\_

Complete this worksheet for each pastor or associate pastor before entering figures on lines 53-57 of the Local Church Report to the Annual Conference. All amounts should be reported **ONLY ONCE** on these lines.

### BASE COMPENSATION (for lines 53-54 of TABLE 2)

- 1.a Cash salary (do not include any amounts reported on lines 2.a through 2.f)..... 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 line 53 or 54 of TABLE 2)

### HOUSING-RELATED ALLOWANCES AND UTILITIES PAID TO OR FOR THE PASTOR OR EXCLUDED FROM INCOME BY THE PASTOR (for line 55 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** ..... 2) \_\_\_\_\_ =  
(enter the sum of 2.a to 2.f here and on line 55 of TABLE 2)

### ACCOUNTABLE REIMBURSEMENTS PAID TO THE PASTOR (for line 56 of TABLE 2)

It is recommended that pastors' expenses be reimbursed under the provisions of an accountable reimbursement plan, rather than by means of allowances.

- 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 PAID TO THE PASTOR (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)