

# 2024 CLERGY COMPENSATION FORM

Pastor Name	Status	Check One <input type="radio"/> Full-Time <input type="radio"/> ¾-Time <input type="radio"/> ½-Time <input type="radio"/> ¼-Time
Church/Parish	Effective Date	

Breakdown of how Parish Expenses are shared among Churches				
Percent:	%	%	%	%
Church Name:				

SECTION I: INCOME	
<i>Instructions: The Minimum Base Salary for a full-time clergy is: Full Connection - \$48,907; Less than Full Connection - \$46,649. Designated Housing Exclusion does not affect church financially but can reduce pastor's taxable income.</i>	
	<b>2024</b>
<b>A. Base Salary</b> .....	_____
<b>B. Other</b> (e.g. social security or health ins. allowance) ..... Describe:	+ _____ _____
<b>C. Total Compensation</b> (Add lines A and B) .....	= _____ _____
<b>D. Designated Housing Exclusion</b> .....	_____

SECTION II: SALARY REDUCTIONS	
<i>Instructions: These amounts are subtracted from the pastor's paycheck and remitted to the Dakotas Conference. Lines A, B, C, and D will also reduce the pastor's taxable income as reported in Box 1 of the W-2.</i>	
	<b>2024</b>
<b><u>Health Insurance</u></b>	
<b>A. HealthFlex Pastor's Share</b> (Fund 20/21).....	_____
<i>A1. HSA Contribution (Do not withhold as this is info for W-2)</i> .....	_____
<b>B. Medical Reimbursement Account</b> (Fund 25/26).....	_____
<b>C. Dependent Care Account</b> (Fund 30/31).....	_____
<b><u>Pastor's Contribution to UMPIP</u></b>	
<b>D. Before-Tax</b> (Tax Deferred) (Fund 35/36) .....	_____
<b>E. After-Tax</b> (Taxable) (Fund 40/41) .....	_____
<b>F. ROTH</b> (Taxable) (Fund 45/46) .....	_____

## 2024 CLERGY COMPENSATION FORM

<b>SECTION III: HOUSING</b>	
<i>Instructions: Cash Housing Allowance is determined by the church, usually in consultation with pastor and/or district superintendent. It can be paid out either with the paycheck or in a separate check.</i>	
A. Is a Parsonage provided? (yes or no).....	_____
	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">2024</div>
B. Cash Housing Allowance (when no parsonage is provided) .....	_____

<b>SECTION IV: LOCAL PARISH EXPENSES</b>	
<i>Instructions: Lines A &amp; B are billed by the Dakotas Conference. For full-time clergy couples, the HealthFlex Direct Bill is split evenly between them. Mileage is reimbursable at the IRS rate. Commuting is not reimbursable.</i>	
	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">2024</div>
A. Pension Direct Bill (Fund 3; Calculation below) .....	_____
B. HealthFlex Direct Bill (Fund 4; \$15,635 (Full & ¼ qtr time enrolled) for 2023) .....	+ _____
C. Accountable Reimbursement Plan:	+ _____
1. Travel .....	+ _____
2. Continuing Education .....	+ _____
3. Other Reimbursed Expenses .....	+ _____
D. Other Expenses Paid by Parish .....	+ _____
Describe:	
E. Total Expenses Paid by Parish (Add lines A – D) .....	= _____

<i>How to calculate the Pension Direct Bill</i>						
Online Calculator: <a href="http://www.dakotasumc.org">www.dakotasumc.org</a> → Finance & Admin → Finance → Finance Forms → Pension Direct Bill Calculator						
_____	+	_____	+	_____	+	_____
CRSP-DB	UMPIP	CPP	CRSP-DC	Pension Direct Bill		
	CRSP-DB	UMPIP	CPP	CRSP-DC	Parsonage	No Parsonage
Full-Time	5,108	2,349	Same as CRSP-DC	Total Compensation <i>(Section I; Line C)</i>		
¾-Time	3,831	1,762	Same as CRSP-DC	Housing <i>(Section III)</i>	x 125%	+
½-Time	2,554	1,175	0	Pension Compensation	=	=
				Round to Nearest \$	x 3%	x 3%
				CRSP-DC*	=	=