



**SOUTHWEST TEXAS CONFERENCE
THE UNITED METHODIST CHURCH**

16400 Huebner Road
San Antonio, TX 78278
210-408-4500 or toll free 888-349-4191

2008 Church / Pastor Compensation Report

Part 1 -- General Information

Please complete a worksheet for each pastor under episcopal appointment to the church or charge. If the pastor is appointed to a charge with more than one church, then each church must complete a form, and the District Superintendent is responsible for completing a form for the charge as a whole.

Church _____ District _____

Pastor _____ Church # _____

Use annualized figures, even if report is for a partial year.

If this form is for a partial year, check here and record period for which compensation is effective. Calendar Year _____

Part 2 -- Compensation Information

Base Compensation

1. Salary paid by church. Include items that are pre-tax exclusions determined by the pastors, and reported on lines A - D below. Items A - D are the discretion of the pastor. The Charge Conference does not need to adopt them.

Pastor's Elections	A.	Pre-tax contributions made to Personal Investment Plan or other 403 (b) plan (pursuant to section 403(b) of the Internal Revenue Code.)	_____
	B.	Pre-Tax contribution made through the Flexible Benefit Plan to cover \$12 for pastor and the dependent Health Benefit Expenses the Church elects not to pay as a benefit.	_____
	C.	Pre-tax salary reduction to fund medical reimbursement benefits through the Conference Flexible Benefit Plan. Enrollment form must be sent to the Conference	_____
	D.	Pre-tax salary reduction to fund dependent care benefits through the Conference Flexible Benefit Plan. Enrollment form must be sent to the Conference Office each	_____
	E.	TOTAL of Pastor's Elections reported in A - D above.	_____

F. Salary lowered by Pastor's Elections reported in A - D above. (Line 1 minus Line E) _____

2. Utilities or other Housing Exclusion under section 107 of the IRS Code _____

3 Total Compensation - See Minimum Figures on back of form (Total of Lines 1 + 2)

Part 3 - Benefit Information

4 Parsonage Check here if a parsonage is provided to the pastor

5 Housing Allowance paid to pastor instead of parsonage under section 107 of the IRS code. _____

6 Health Benefit Expense Paid Directly by the Church - Pastor's Individual Coverage _____

7 Health Benefit Expense Paid Directly by the Church - Dependent Coverage (note: this amount will be changed by the conference office to reflect changes in the health insurance premium adopted after the charge conference) _____

Part 4 -- Additional Pastoral Support

8 Accountable Reimbursement Plan (see back of page and instructions) _____

9 Other Reimbursement of Professional Expenses _____

Compensation Support being Requested from the Annual Conference or the District

10 Equitable Compensation or support being requested from either the annual conference or district. An application for funding must be submitted to the Conference Office each year. **Do not include this amount in Line 1.** _____

Part 5 -- Signatures

Signature of pastor _____ Date _____

Signature of staff pastor-parish relation committee chairperson _____ Date _____

Signature of church treasurer _____ Date _____

Signature of district superintendent _____ Date _____

Worksheet for Accountable Reimbursement Plan

- ◆ Travel expense at standard federal mileage rate; parking and tolls _____
- ◆ Office supplies and postage _____
- ◆ Office equipment, computer and software _____
- ◆ Books, subscriptions and periodicals such as journals _____
- ◆ Professional dues _____
- ◆ Religious materials, vestments and business gifts _____
- ◆ Continuing education and seminars _____
- ◆ Entertainment required for church business _____
- ◆ Travel fares, lodging, and meals while on business for the Church (including Annual Conference) _____
- ◆ Mobile telephone _____
- ◆ Other business expenses (approved by the Committee on Staff Parish Relations / Committee on Finance) _____
- Total (Recommended to be at least 13% of Line 3 on Compensation Form) _____

2008 Minimum Compensation Figures

Full or Probationary Members: \$33,850

Associate Members: \$31,300

Approved Local Pastor or Other Denomination: \$28,950

The Total Compensation figure reported on Line 3 for a pastor appointed to full-time service must be **at least the 2008 Minimum Compensation Figure** (see left) plus \$66.77 for each year of service beginning with the sixth year through the twentieth year plus \$200 for the second church served and \$100 for every other church served.

Reporting Compensation on the Form W-2

Line # on Compensation

Sheet	Box number of W-2
1	Do Not Report on W-2
A	Box 13 Code E
B	Do Not Report on W-2
C	Do Not Report on W-2
D	Box 10
E	Do Not Report on W-2
F	Box 1
2	Do Not Report on W-2 <i>(An option is to report in Box 14)</i>
3	Do Not Report on W-2
4	Do Not Report on W-2 <i>(An option is to report in Box 14)</i>
5	Do Not Report on W-2 <i>(An option is to report in Box 14)</i>
6	Do Not Report on W-2
7	Do Not Report on W-2
8	Do Not Report on W-2
9	Do Not Report on W-2
10	Do Not Report on W-2 <i>(Will be reported by Conference or District)</i>

To Calculate CRSP (Clergy Retirement Security Plan) / CPP (Comprehensive Protection Plan) For Church Budget

With Parsonage

Line 3 Total Compensation A _____

X 25% for parsonage B _____

Compensation for CRSP and CPP (A + B) C _____

CRSP Calculation = (C) X 9% D _____

PLUS \$2,000

(If part-time, multiply by full-time equivalency) E _____

CRSP for **Church Budget** = (D + E) F _____

CPP for **Church Budget** = (C) X 3% G _____

(N/A to P/T Clergy) (Limited to 200% of DAC)

With Housing Allowance

Line 3 - Total Compensation A _____

Line 5 - Housing Allowance B _____

Compensation for CRSP and CPP (A + B) C _____

CRSP Calculation = (C) X 9% D _____

PLUS \$2,000

(If part-time, multiply by full-time equivalency) E _____

CRSP for **Church Budget** = (D + E) F _____

CPP for **Church Budget** = (C) X 3% G _____

(N/A to P/T Clergy) (Limited to 200% of DAC)

2008 DAC (Denominational Average Compensation): \$56,044 CPP maximum contribution: \$3,362