

**Michigan Conference of The United Methodist Church
2019 Clergy Compensation Recommendation Report**

Please check all boxes that apply below with an "x".

Clergy _____

Elder/Deacon L Pastor Retired

District _____

Full time 3/4 time 1/2 time 1/4 time

Church/Charge _____

Eligible for Conf Health Ins Yes No

Health Insurance Enrollment

Conference Subscriber Dependent Non-Conf

Housing

Housing Allowance Parsonage Neither

2019 Salary

Clergy Compensation

1	Cash Salary
2	Health Care Compensation if pd by Church (NON-Conf plans only)
3	Other taxable wages (Equitable Salary, Allowances, Grants, etc.)
4	Subtotal Cash Compensation (Add Lines 1-3)
5	Clergy's Conf Health Insurance Contribution (if paid by the church)
6	Total Cash Compensation (Add Lines 4 and 5)

Church 1	Church 2	Church 3	Total

Salary Reduction (Before Tax) Items

7	Clergy's Before-tax Contribution to UMPIP Pension Plan
8	Clergy's Contribution to Health Insurance Premium (Conference Plan only)
9	Medical Reimbursement Account (FSA Plan) see restrictions on instruction form
10	Other Pre-tax Items (Describe _____)
11	Total Salary Reduction Items (Add Lines 7-10)

Church 1	Church 2	Church 3	Total

Salary Reportable to IRS

12	Total Cash Compensation (Line 6)
13	Household Furnishings Allowance (Exclusion to Income)
14	Salary Reduction Items (Line 11)
15	Salary Reportable on W-2 (Line 12 minus Line 13 minus Line 14)

Church 1	Church 2	Church 3	Total

Church Treasurer's Calculation for Payroll

16	Total Cash Compensation (Line 6)
17	Housing Allowance (In lieu of parsonage; Exclusion to income)
18	Subtotal (Line 16 plus Line 17)
19	Salary Reduction Items (Line 11)
20	Other authorized after-tax withholdings (i.e. Roth/after-tax pension withholding)
21	Total Cash to be paid annually (line 18 minus line 19 minus line 20)

Church 1	Church 2	Church 3	Total

Wage Per Pay (Divide line 21 by the number of paydates in the year i.e. 12, 24, 26)

Church 1	Church 2	Church 3	Total

Compensation base for retirement plan contributions & Benefits Ministry Shares

23	Total Cash Compensation (Line 6)
24	If a parsonage is provided, enter 25% of Line 23 as Parsonage value... OR
25	Housing Allowance (Line 17)
26	Compensation base for ret. plans and Benefits Ministry Shares (add lines 23-25)

Church 1	Church 2	Church 3	Total

Church Ministry Expenses related to Clergy Compensation/Benefits

27	Benefits Ministry Shares (see appointment status below to calculate % of line 26)
28	Health Care Plan (Conference Plan only)
29	Waiver Contribution for eligible clergy electing alternate health insurance
30	Parsonage Utilities
31	Housing Allowance (Line 17)
32	Professional Accountable Reimbursement Plan
33	Travel Vouchered at IRS Rate (if not included in Line 32)
34	Continuing Education Fund (if not included in Line 32)
35	Annual Conference Expenses (if not included in Line 32)
36	Other Benefits (Describe _____)
37	Total Benefits Costs (Add Lines 27-36)

Church 1	Church 2	Church 3	Total

Benefits Ministry Shares based on appointment status: Full time and 3/4 time = 12% 1/2 time = 10% 1/4 time = 6% Retired = 5%

The above compensation amounts are used to determine clergy salary and benefits contributions.
Our signatures affirm all amounts have been reviewed and are accurate to the best of our knowledge.

Signatures _____

Date: _____

S/PPRC Chair or Administrative Board/Church Council Chair

Treasurer or Finance Director

Clergy

District Superintendent