

# 2025 DSA Compensation Recommendation Report

## Instructions

**If you are using the 2025 Compensation Recommendation Report electronic form, please make sure the appropriate boxes at the top are checked correctly with one "X" so the formulas contained in the form will calculate properly.**

### **IDENTIFICATION SECTION**

**DSA:** Type/print name legibly and place an "X" in all boxes related to membership/appointment status.

**District:** List the District in which the church/charge resides.

**Church/Charge:** Use complete church name including city. (First, Grace, Hope, etc. only narrows the possibilities).

For multi-point charges, please indicate which is church 1, church 2, and/or church 3. If a charge includes more than 3 churches, please use the 4 Church compensation form available from the Benefits Office.

**NOTE:** Separate compensation recommendation report forms must be completed for each church if they are separate circuits sharing a DSA.

**Effective Date:** Start date of the DSA Compensation Recommendation Report.

**Eligible for Conf. Health Ins:** Place an "X" in the appropriate box.

A DSA is only eligible for the conference plan if the assignment is full time or  $\frac{3}{4}$  time AND the local church lay employee policy provides the conference plan for its full time (30 hours per week) lay employees.

**Health Insurance Enrollment:** Place an "X" in the appropriate box.

[Example of a Conference Dependent: A person whose spouse is the primary subscriber on the policy.]

**Health Insurance Enrollment Coverage:** Place an "X" in the appropriate box, if applicable.

**Housing:** Place an "X" in the appropriate box.

### **DSA COMPENSATION (Use annual figures and round to nearest dollar in all sections)**

Line 1: Enter the base cash salary.

Line 2: Enter the dollar amount of a cash allowance paid for housing to the DSA. This is usually cash paid to a person when a parsonage is not provided.

Line 3: Enter "0" if the DSA is enrolled in the Conference Group Health Care Plan or if the church pays no health insurance premiums for the DSA. If the church remits premiums for alternate coverage to the insurer or reimburses the DSA to assist in the purchase of alternate health care coverage, the entire amount paid by the church must be entered on Line 3. **[This is additional salary and the salary-paying unit cannot designate or require that the amount be used for health care premiums.]**

Line 4: Enter other taxable salary items paid to the DSA: i.e. Equitable Salary, Discretionary Allowances, Non-Accountable Reimbursement Plans.

Line 5: If the church pays the DSA's share of the Conference group health insurance premiums, enter that amount. If not, enter "0".

Line 6: Add Lines 1-5 for Total Cash Compensation.

### **TOTAL PLAN COMPENSATION FOR WESPATH & BENEFITS BILLINGS**

**IMPORTANT: Complete this section for all DSA appointments; Full time, Less than full time, Retired.**

Line 7: Enter EITHER - Total Cash Compensation from Line 6 (if Housing Allowance has "X" at the top) or if Parsonage has "X" at the top, multiply Line 6 by 1.25 and enter the amount. If Neither has an "X" at the top, enter total from Line 6.

### **SALARY REDUCTION (Before-Tax) ITEMS**

Line 8: A DSA is not eligible to enroll in the Clergy Pension Plan.

Line 9: Enter the amount of the DSA's contribution for health insurance per the "Conference Health Insurance

Premium Chart” **[Based on Line 6 minus Line 2]**. Enter the contribution amount on Line 8 **even if the church pays the DSA’s portion**. (If the church pays the DSA portion, this amount will also be listed on Line 5.) If the DSA is not enrolled in the conference health care plan, enter “0”.

*IMPORTANT: The DSA contribution is an individual amount in addition to the single blended rate paid by each local church/agency.*

Line 10: Enter the amount DSA elected for a Medical Flexible Spending Account (FSA). **Per Affordable Care Act (ACA) regulations, a person must be eligible for group health insurance to be eligible for a Medical FSA. DSA on the Conference health care plan are eligible. This amount cannot be larger than the IRS limit set each year.**

*All DSA eligible for a Medical FSA may enroll in the Conference FSA Plan administered by our FSA provider, HRPro, during open enrollment in the fall. There are no additional administrative charges to the church or participant for this benefit. The Conference Benefits Office strongly recommends utilizing this service to assure compliance with HIPAA, IRS and Affordable Care Act regulations.*

Line 11: Enter other Pre-tax salary items and provide a description of the reduction. [Example: A Dependent Care FSA.]  
*HRPro will also administer a Dependent Care FSA along with a Medical FSA when enrolled at open enrollment.*

Line 12: Add Lines 8-11 for Total Salary Reduction Items. This amount is deducted from salary reported on the W-2.

### **SALARY REDUCTION (After-Tax) ITEMS**

Line 13: A DSA is not eligible to enroll in the Clergy Pension Plan.

Line 14: A DSA is not eligible to enroll in the Clergy Pension Plan.

Line 15: This does not apply to a DSA’s compensation.

Line 16: This does not apply to a DSA’s compensation.

### **IRS HOUSING EXCLUSION**

Line 17: A DSA is not eligible for an IRS Housing Exclusion.

### **SALARY REPORTABLE TO IRS**

Line 18: **This is the amount reported as taxable wages on the DSA’s W-2, box 1. It is Line 12 subtracted from Line 6.**

### **CHURCH TREASURER’S CALCULATION FOR PAYROLL**

Line 19: This is Line 6 minus Line 12 and gives you the total cash to be paid to the DSA for the year.

Line 20: Divide Line 19 by the number of pay periods in the year for net wages per pay period.

***IMPORTANT: Withholdings for Federal Tax, State Tax, and FICA are subtracted from this number.***

### **ADDITIONAL EXPENSES OF DSA BENEFITS**

Line 21: Enter 5% of Line 7 for Benefits Billings (BB) billed directly to the local church.

Line 22: Enter the local church share (single blended rate) of the conference health care premium per the “Conference Health Insurance Premium Chart.” If the local church pays directly or reimburses the DSA for alternate health care coverage, enter “0” and include that amount on Line 3.

Line 23: DSAs are not subject to the waiver contribution.

Line 24: Enter a *numeric value* for estimated parsonage utilities. Do not enter words such as “Full” or “All”. If a parsonage is not provided, enter “0”.

Line 25: Enter the amount budgeted as a Professional Accountable Reimbursement Plan. A Professional Accountable Reimbursement Plan must be written, IRS compliant, and approved prior to implementation. A plan cannot be approved retroactive for expenses previously incurred.

*NOTE: Non-Accountable Reimbursement Plans are not included on Line 25 but must be listed on Line 4.*

Line 26: If not already included in the Professional Accountable Reimbursement Plan on Line 25, enter a *numeric value* for estimated travel expenses. Do not enter words such as “IRS rate” or “All”.

Line 27: If not already included in the Professional Accountable Reimbursement Plan on Line 25, enter the budgeted amount for Continuing Education expenses.

Line 28: If not already included in the Professional Accountable Reimbursement Plan on Line 25, enter the budgeted amount for Annual Conference expenses.

Line 29: Enter 7.65% of Line 12 for employer portion of FICA.

Line 30: Enter other budgeted fringe benefits and provide a description of the item(s).

Line 31: Add Lines 21-30 for Total Cost to Church for Benefits budgeted as church ministry expenses.