FORM #6

2026

PASTOR:
CHARGE:
DISTRICT:
CHARGE CONFERENCE DATE:

RECOMMENDATIONS FOR 2027 PASTORAL COMPENSATION

A.	**CHARGE INFORMATION** (Section A in instructions)			
1.	Staff-Parish Relations Chair			
2.	Phone of Chair			
3.	E-mail of Chair			
B.	**PASTOR INFORMATION** (Section B in instructions)			
1.	Name of Pastor			
2a.	Conference Relationship			
2b.				
3.	Years of Service	Multiply years of service by multiplier and place in column to the right		
	3a. Years at Full-time	YEARS X 1 =		
	3b. Years at ¾ time	YEARS X 3 / 4 =		
	3c. Years at ½ time	YEARS X 1 / 2 =		
	3d. Years at ¼ time	YEARS x 1 / 4 =		
	TOTAL YEARS OF SERVICE	Sum lines 3a – 3d		
4.	Appointment level for 2027	Enter: 1 for full-time, 3 / 4, 1 / 2, 1 /4		
5.	**Health Insurance for Full Time Pastors**	Church/charge pays $23,536.80 Pastor's portion based on his/her selected options		
6.	Minimum Base Salary Required for **2027**(Section B in instructions)	***Cost of living increases and increases for merit are strongly encouraged.***		

C.	**NEGOTIATED BASE COMPENSATION AND SOCIAL SECURITY TAX OFFSET** (Section C in instructions)	**2026 (Actual)**	**2027 (Proposed)**
1.	**Negotiated Base Salary**	$	$
2.	***Social Security Tax Offset --** 7.65% of the line above shall be paid to offset the difference between self-employment tax rate and the employee Social Security tax rate. (Multiply C.1 by .0765)	$	$
3.	**TOTAL SALARY (C.1 & C.2)**	$	$

D.	**HOUSING** (Section D in instructions)		
1.	If a parsonage is provided, do this:	Multiply LINE C.3 for 2027 by 0.35	$
2.	If a parsonage is not provided, do this:	Enter the amount of the Housing Allowance to be paid in 2027.	$

*Social Security offset is not available to pastors who opt out of the Social Security program.

Copy to Conference Superintendent, S/PPRC Chair, Pastor and Charge Recording Secretary

E.	**LOCAL CHARGE RETIREMENT CONTRIBUTION** (Section E in instructions) *This section is for budget-planning purposes, not for vote. Wespath will calculate and the Conference will bill you.* ***RETIRED CLERGY AND ¼ TIME EXCLUDED***		
1.	Negotiated Base Compensation and Social Security Tax Offset	Line C.3 for 2027	$
2.	Housing Amount	Enter D. 1 if parsonage provided or Enter D. 2 if parsonage is not provided	$
3.	**Contribution Base**	**Add line E.1 and E.2**	$
4.	Pay Dependent Contribution Maximum	Line E.3 x .07	$
5.	Flat Dollar Contribution	$1,800.00 x appointment level (B.4)	$
6.	**LOCAL CHARGE RETIREMENT CONTRIBUTION FOR 2027**	Add lines E.4 and E.5	$

Pastors are expected to contribute at least 1% to their UMPIP account but are encouraged to contribute 4% to take advantage of the matching contribution.

F.	**ADDITIONAL PASTORAL REIMBURSEMENTS** (Section F in instructions)		
1.	Account Reimbursable Plan (ARP)	Enter amount	$
2.	Travel Reimbursement: Select Option 1, Option 2 **or** Option 3 (may be included in ARP)	**Option 1**: charge-provided vehicle	
		Option 2: church/charge pays flat rate for ownership costs (which IRS counts as salary) and also a per mile fee	Flat Rate: $ Mile Rate: $
		Option 3: reimburse vouchered travel at current IRS rate as defined by IRS	
3.	Continuing Education	New amount budgeted for 2027 (min of $750 full; $500 for part-time)	$
		Amount carried over from previous years in this appointment	$
4.	Other compensation paid by charge (provide specifications)		$
5.	Vacation - # of weeks (July 1-June 30)		

G.	**CHARGE CONFERENCE ACTION RELATIVE TO PASTOR'S TAX REPORTS** (Section G in instructions)		
1.	Rental value of charge-owned parsonage per year	See G.1 in instructions	$
2.	Parsonage exclusion for furnishings	See G.2 in instructions	$

List name of churches in a multipoint charge and the percentage of the pastoral support which they provide:

SIGNED _____ (Chairperson of Staff/Pastor Parish Relations)

Date S/PPR approved recommendations: Date worksheet sent to Finance Committee

Copy to Conference Superintendent, S/PPRC Chair, Pastor and Charge Recording Secretary