FORM #6B

2026

CLM NAME:
CHARGE:
DISTRICT:
CHARGE CONFERENCE DATE:

WORKSHEET

RECOMMENDATIONS FOR 2027 COMPENSATION FOR CLM/LAY SUPPLY

A.	**CHARGE INFORMATION** (Section A in instructions)	
1.	Staff-Parish Relations Chair	
2.	Phone of Chair	
3.	E-mail of Chair	

B.	**Certified Lay Minister or candidate for CLM**				
1.	Name				
2.	Status			# of Years assigned	
3.	Approximate hours		Supervising Elder		

C.	**NEGOTIATED SALARY**	**2026 (Actual)**	**2027 (Proposed)**
	Salary	$	$

D.	**ADDITIONAL REIMBURSEMENTS** (Section G in instructions)		
1.	Account Reimbursable Plan (ARP)	Enter amount	$
2.	Travel Reimbursement: Select Option1, 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	Suggested amount $125 per year	$
4.	Other compensation paid by charge (provide specifications)		$
5.	Attach a copy of the covenant or job description		
6.	Vacation - # of weeks (July 1-June 30)		

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

SIGNED _____ (Chairperson of S/PPRC)

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

Copy of page 1 only to Conference Superintendent, S/PPRC Chair, Pastor and Charge Recording Secretary

SALARY GUIDELINES AND PROCEDURES

FOR THE STAFF/PASTOR-PARISH RELATIONS COMMITTEE

General Policy:

PROCESS FOR APPROVING THE SALARY PACKAGE

The Staff/Pastor-Parish Relations Committee shall:

- Discuss CLM/CLM Candidate support provisions with the CLM(s).
- Report its recommendations to the Administrative Board/Council and the District Superintendent.
- Submit budget items to the Committee on Finance.
- Submit recommendation to the Charge/Church Conference for final action.
- Attach a copy of the CLM covenant/job description

Tax Status

This form is to be used for CLM/CLM candidates and Lay Supply (sometimes called DS Hire).
These are church/charge employees not independent contractors.
As employees, all appropriate taxes must be withheld and paid to appropriate entities, including FICA

Instructions

A. Charge Information: Name and information for Staff/Pastor-Parish Relations Committee Chair.

B. CLM/Lay Supply Information:

1. Enter the name of the CLM/Lay Supply
2. Indicate if the person is a Certified Lay Minister or Certified Lay Minister Candidate or Certified Lay Speaker. Note years of service in this assignment.
3. Indicate approximate number of hours CLM/CLM candidate/Lay Speaker is serving; name of the supervising Elder

C. Negotiated Salary

1. This is the *negotiated* salary – salary may be negotiated between the CLM/Lay Speaker, S/PPRC and with the approval of the District Superintendent.
2. The charge is responsible to withhold and pay all applicable Social Security, federal, state and local taxes

D. Additional Reimbursements:

1. ARP

More info about ARP can also be found at http://www.gcfa.org/tax-packet) Accountable Reimbursement Plans (ARP) have very specific IRS requirements. With an ARP, resolutions are adopted by the church council for a calendar year and all future years unless specifically revoked or superseded. The CLM/CLM candidate will be reimbursed for ordinary and necessary business expenses incurred in the performance of his or her responsibilities when he/she substantiates the amount, business purpose, date, and place of the expense. This substantiation

must be provided to the chair of the Staff/Pastor-Parish Relations Committee (or church treasurer) within sixty (60) days of incurring the expense. The individual must return to the church any amounts received in excess of the substantiated expenses within one hundred twenty (120) days of receipt. The church will not report any properly substantiated reimbursement payments as income on any Form W-2. The church may wish to designate certain items which it elects to have covered by this policy, such as travel, continuing education, attendance at annual conference, books, subscriptions, work supplies, etc. There may be a cap or dollar amount on the total reimbursable business expenses that will be paid, for example: "The reimbursement amount shall be no more than _____." The church may also want to require pre-approvals by the treasurer or S/PPRC chair of business expenses in excess of $500 (or any other amount deemed appropriate). These additional requirements should be included in the policy. The specifics of each policy should be reviewed by each church and CLM considering their specific concerns. If legal or tax advice is required, the services of a competent professional advisor should be sought. ***Under no circumstances should the treasurer pay the ARP without receipts or documentation.***

2. **Travel:** *See IRS Publication 463 for details on allowed expenses or consult a tax professional.*

   The local church/charge shall negotiate payment for travel expenses for the CLM or CLM candidate. If using the IRS rate, as defined by current IRS regulations, all reimbursements must be accompanied by documents indicating actual mileage, leaving point and destination, purpose/ description. Travel may be included in an Accountable Reimbursement Plan (ARP).

   Travel expenses for CLM/CLM candidates assigned to a charge shall be negotiated with the Staff/Pastor-Parish Relations Committee and approved by the Conference Superintendent.

3. **Continuing Education:**
   The CLM/CLM candidate is required to continue taking courses to assist them in their ministry. It is encouraged that a charge provides a minimum of $125 per year. The charge may determine if excess amounts may be carried over from one year to the next.

4. **Vacation and time away from the parish:**

   Vacation time shall be granted based on the conference year (July 1 to June 30) and negotiated with the Staff/Pastor-Parish Relations Committee.