



PASTOR:
CHARGE:
CHURCH:
DISTRICT:

CHARGE CONFERENCE DATE:

RECOMMENDATIONS FOR 2024 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	
	3.a. Years at Full-time	YEARS X 1 =	
	3.b. Years at ¾ time	YEARS X 3 / 4 =	
	3.c. Years at ½ time	YEARS X 1 / 2 =	
	3.d. Years at ¼ time	YEARS x 1 / 4 =	
	TOTAL YEARS OF SERVICE	Sum lines 3.a – 3.d	
4.	Appointment level for 2024	Enter: 1 for full-time, 3 / 4, 1 / 2, 1 / 4	
5.	Health Insurance for Full Time Pastors	Church/charge pays \$18,360 Pastor's portion based on his/her selected options	
6.	Minimum Base Salary Required for 2024(Section B in instructions)	<i>Cost of living increases and increases for merit are strongly encouraged.</i>	
C. NEGOTIATED BASE COMPENSATION AND SOCIAL SECURITY TAX OFFSET (Section C in instructions)		2023 (Actual)	2024 (Proposed)
1.	Negotiated Base Salary -- If the pastor has elected either a Flexible Spending Account (FSA); Dependent Care Account (DCA); or a Medical Reimbursement, then that amount is INCLUDED here in the 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 2024 by 0.25	\$
2.	If a parsonage is not provided, do this:	Enter the amount of the Housing Allowance to be paid in 2024.	\$

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

E.	LOCAL CHARGE RETIREMENT CONTRIBUTION (Section E in instructions) <i>This section is for budget-planning purposes, <u>not for vote</u>. The GBOPHB will calculate and bill you. Please note that pension reserves are being used to lower the cost of Pension for the pastor to help off-set health insurance costs. The Conference Board of Pensions has taken action to continue this practice for an additional year. RETIRED CLERGY AND ¼ TIME EXCLUDED</i>		
1.	Negotiated Base Compensation and Social Security Tax Offset	Line C.3 for 2024	\$
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.	Defined Contribution	Line E.3 x .03	\$
5.	Defined Benefit	\$5,950.00 x appointment level (B.4)	\$
6.	LOCAL CHARGE RETIREMENT CONTRIBUTION FOR 2023	Add lines E.4 and E.5	\$

Pastors are expected to contribute at least 1% to their UMPIP account.

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 2024 (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