



Local Church Clergy Compensation and Expenses Worksheet

The information collected on this form is used by GCFA. The Symbol (*) to the right of each value indicates that the amount is used by GCFA to meet Disciplinary reporting requirements.

Complete this worksheet for each pastor or associate pastor before entering figures in lines 64-68 of the Local Church Report to the Annual Conference. If requested by your annual conference, include a copy of the completed worksheet for each pastor as an attachment to your Local Church Report, Table II.

Church _____ Charge _____

Pastor _____ Calendar Year _____ Check here if less than 12 months

Please complete a worksheet for each pastor under Episcopal appointment to the church or charge. Use only those lines which reflect your church's or conference's practice.

The pastor whose name is entered above is (check one of the following): the pastor in charge an associate pastor

BASE COMPENSATION

- 1. Compensation paid by local church (See worksheet 1 for help) _____
Do not include any items reported in lines 5-11.
- 2. Tax-deferred contributions (agreement pursuant to IRS Section 403b) _____
- 3. Contributions made pursuant to a salary reduction agreement to a "cafeteria plan" (IRS Code Section 125 plan) _____
- TOTAL** (Add lines 1-3) _____ \$ _____ (*)
Report this amount at the end of the year on line 64 (line 65 for associate pastors) of the Local Church Report, Table II (Please see note below)
- 4. Amount from equitable compensation or other conference funds paid to pastor _____

Note: The amount reported in Table II must **exclude** conference and general church supplements such as equitable compensation. If the above **TOTAL** includes dollars reported on line 4 above, subtract line 4 from that **TOTAL**, and report the reduced amount on line 64 (or 65) of Table II.

HOUSING-RELATED ALLOWANCES AND UTILITIES PAID TO OR FOR THE PASTOR OR EXCLUDED FROM INCOME BY THE PASTOR

- Check here if Pastor lives in parsonage and skip to line 6
- 5. Housing allowance paid to pastor in lieu of parsonage _____
- 6. Housing related allowances and utilities paid for the pastor (See worksheet 2 for help) _____
- TOTAL** (Add lines 5-6) _____ \$ _____ (*)
Report this amount at the end of the year on line 66 of the Local Church Report, Table II.

ACCOUNTABLE REIMBURSEMENTS PAID TO THE PASTOR

(It is recommended that pastors' expenses be reimbursed under the provisions of an accountable reimbursement plan, rather than by means of allowances.)

- 7. Accountable reimbursements paid to the pastor (See Worksheet 3 for help) _____ \$ _____ (*)
Report this amount at the end of the year on line 67 of the Local Church Report, Table II.

CASH ALLOWANCES PAID TO THE PASTOR (Non Accountable)

- 8. Health or other insurance premiums beyond that billed or apportioned by the annual conference. _____
- 9. Travel allowance _____
- 10. Continuing education, books, and publications allowance. _____
- 11. Other allowances paid to pastor (e.g., entertainment allowance, memberships, dues) _____
- TOTAL** (Add lines 8-11) _____ \$ _____ (*)
Report this amount at the end of the year on line 68 of the Local Church Report, Table II.

(Note: The reporting categories on this Worksheet are for church reporting purposes only. They are not intended to define what is to be included or excluded from taxable compensation. Pastors should consult their tax advisors regarding the tax implications of various kinds of expense reimbursement plans and/or allowances.)

The following worksheets may be helpful as you determine the amounts to enter onto the **Local Church Pastor Compensation and Expenses Worksheet**. Use only those lines which reflect your church's or conference's practice.

Worksheet 1 BASE COMPENSATION

- a. Cash salary _____
- b. Cash paid to pastor to cover Social Security taxes _____
- c. Other cash compensation (e.g., bonuses, payments to private investment programs, housing equity allowances, church gifts, etc.) _____
- d. Tax-paid (after tax) personal contribution to PIP (paid by local church) _____
- TOTAL (Insert on line 1) _____ \$ _____

Worksheet 2 HOUSING-RELATED ALLOWANCES AND UTILITIES PAID TO OR FOR THE PASTOR OR EXCLUDED FROM INCOME BY THE PASTOR

- a. Utilities allowance paid to pastor and/or pastor's utilities paid for the pastor _____
- b. Furnishings allowance _____
- c. Garage rental _____
- d. Service costs allowance (e.g., cleaning, yard work, etc.) _____
- e. Current expenditures incurred for providing a parsonage residence owned by the church (payments for principal and interest on mortgage, capital improvements, or for the purchase of the parsonage/residence should *not* be included here) _____
- TOTAL (Insert on line 6) _____ \$ _____

Worksheet 3 ACCOUNTABLE REIMBURSEMENTS PAID TO THE PASTOR

*Accountable reimbursements **must** be paid pursuant to a written plan and substantiation of the expenses **must** be presented.*

- a. Substantiated travel expenses paid by the local church _____
- b. Substantiated expense for automobile provided by the church including insurance and maintenance _____
- c. Substantiated continuing education, books, publications, and other proper reimbursable expenses _____
- TOTAL (Insert on line 7) _____ \$ _____