

Pacific Northwest Conference Pastoral Support Worksheet Full-Time w/benefits –

2023 UPDATED Complete on computer

Local Church Kennewick First UMC Pastor Mark McMurray
Date: 09/21/20 MM/DD/YY
Full-time

Total Cash Salary

Cash Salary

Cash paid to clergy person by church. Cash salary consists of base pay, cash bonuses, equitable compensation, cash to clergy person for benefit programs, before-tax, after-tax and Roth deferrals to United Methodist Personal Investment Plan (UMPIP), other 403(b) programs, section 125 medical reimbursement/dependent care accounts and health saving account. Unless pastor opts out, the minimum UMPIP contribution will be 2% of plan compensation with auto escalation provisions increasing previous % by 1% up to maximum of 10% if same appointment.

\$ 71,129

Box 1

If Church pays health premium for spouse/dependent children then check this box; (the amount paid not included in total cash salary).

Housing Exclusion

(Internal Revenue Code Section 107-Utilities and Furnishing exclusion)

\$ 6,896

Box 2

Total Cash Salary (box 1 + box 2)

(Box 3 must be equal or greater than 2023 minimum compensation for full-time appointment of **(\$46,400)**).

\$ 78,025

Box 3

Housing

Is a parsonage provided(Yes or No)? Yes

or

Housing Allowance (when no parsonage provided)

\$ 19,506

Box 4

\$ 0

Box 5

Plan Compensation

Plan Compensation – Total Cash Salary (box 3) + Housing (Box 4 or Box 5)

(Use the amount on this line on next page to determine the clergy retirement security plan and comprehensive protection plan annual payment plus qualifying for the match)

\$ 97,531

Box 6

Professional Expenses – not part of plan compensation

Accountable Reimbursement Plan budget amount

\$ 4,000

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2023 Pacific Northwest Conference Pastoral Support Worksheet
 Benefit Costs as calculated from entries on first page

Local Church Kennewick First UMC Pastor Mark McMurray

Local Church Contribution to Pension and Benefits

Clergy Retirement Security Plan payment – 2023

A. Defined Contribution component

Plan Compensation (Box 6)

\$ 97,531

Times 3% - church will be responsible for paying 3% even if pastor does not contribute 1% to UMPIP

X .03

2023 Annual CRSP Defined Contribution

\$ 2,925.94

Box 7

B. 2023 Annual CRSP Defined Benefit component

conference board of pensions contributing \$500 towards 2023 cost to assist local church.

\$ 5,200.00

Box 8

Full-Time Only

Comprehensive Protection Plan payment – 2023

Lesser of Plan Compensation (Box 6) or 2 times DAC (2 x \$76,221 = \$152,442)

\$ 97,531

Times 3%

X .03

2023 Annual CPP payment not to exceed \$4,573.26

\$ 2,925.94

Box 9

2023 Health Insurance Direct Bill for Full-Time Appointment

The health insurance program is through HealthFlex Exchange where pastors have choice between six medical/pharmacy, three dental and three vision plans. The actual cost is going up 3% in 2023 but through conference board of pensions' budget the cost to salary paying unit is decreasing by 9%!

\$ 8,400.00

Box 10

With a budget of \$360,000 the board provides each eligible full-time pastor a premium credit in 2023 of \$10,884 or \$18,720 if insure 3 or more to help with the cost of health plans chosen. This is a 3.4% or 8% increase respectively.

2023 Total Benefit Cost for full-time pastor (box 7+8+9+10)

19,451.88
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