



GLOBAL METHODIST CHURCH

Northeast Annual Conference

2025 Charge/Church Conference Pastoral Compensation Package (Page 1)

Please copy this page and complete a separate compensation report for each pastor appointed to this charge.

Pastor's Name: _____

Appointment Status of Pastor at this Charge: $\frac{1}{4}$ ___ $\frac{1}{2}$ ___ $\frac{3}{4}$ ___ FT___

Pastor's Status: Elder ___ Deacon ___ Transitional Local Pastor ___ Supply Pastor ___ Valid Elder ___ Valid Deacon___

1. INCOME

Note regarding 1.e: Churches can designate part of a pastor's salary as housing exclusion for pastors living in a provided parsonage. This does not affect what the church pays to the pastor but can reduce the pastor's taxable income. The amount of the exclusion is recommended by the pastor but must be approved by the church leadership. Each state/local tax department is different, but the exclusion amount is subtracted from the federal income wages in Box 1 of the W-2; it may be subtracted from state and/or local taxable wages-please check for your state. The excluded amount should be posted in Box 14 and can be labeled as "Parsonage." It is the responsibility of the pastor to keep receipts to document this excluded income and any unused/excess excluded income is reported on the pastor's Form 1040 taxes.

- a. Negotiated Base Compensation \$ _____
- b. Optional Social Security Tax Offset (7.65% of the above line. Multiply amount of 1.a by .0765) \$ _____
- c. Other (social security or health insurance allowance, etc... if applicable) \$ _____
- Describe Other: _____
- d. **Total Compensation** (Add Lines 1.a-c) \$ _____
- e. Designated Housing Exclusion \$ _____

2. HOUSING

Note: Cash Housing Allowance is set by the church as additional compensation and can be paid out with the regular paycheck or in a separate check. The Housing Adjustment figure in 2.b is used for pension calculations only. Place this number on the "Housing Adjustment" line under the "Calculating Pension Cost for Charge" section of this form below.

- a. Does this pastor live in a provided parsonage? ___Yes ___No
- b. Housing Adjustment - If parsonage provided, multiply Total Compensation (1.d) by 0.25 \$ _____
- c. Cash Housing Allowance (only when no parsonage is provided. Non-taxable for Federal wages, but may be taxable to state and/or local taxes. The amount of Cash Housing Allowance should be reported on the W-2, Box 14 as "Housing Allowance" or "Parsonage.") \$ _____



3. HEALTH AND PENSION BENEFITS

a. Is pastor participating in the Global Methodist Church health insurance program? ☐ Yes ☐ No

If no, and pastor is eligible, has a waiver request been submitted to the GMC Benefits Staff

(benefits@globalmethodist.org) ? ☐ Yes ☐ No

b. Church's Pension Contribution (See calculation on next page) \$ _____

c. Pastor's Pension Contribution _____%

4. OTHER BENEFITS AND INFORMATION

a. Accountable Reimbursement Plan (mileage & professional expenses, does not roll over) \$ _____

b. Continuing Education (books, classes, professional memberships, trainings, etc..., rolls over) \$ _____

c. What position does this pastor hold?

Lead Pastor – Local Church ☐ Associate Pastor/Staff Position ☐

Lead Pastor – Multi-Point Charge ☐ Other (please explain) _____

5. BREAKDOWN OF SHARED CHARGE EXPENSE

a. Total Cost for Charge (Add Lines 1.d + 2.c + 3.b + 3.c + 4.a + 4.b) \$ _____

Percent:	%	%	%	%
Church Name:				
Share of Cost:	\$	\$	\$	\$

6. SALARY WITHHOLDINGS

Pastor's Contribution to Health Insurance (as applicable)

a. Pastor's Share (Total Premium minus Premium Credit) \$ _____

b. Health Savings Account (Employee Share Only) \$ _____

b1. Health Savings Account (Employer Share Only. Not withheld, but needed for W2) \$ _____

c. Health Care Flexible Spending \$ _____

d. Dependent Care Flexible Spending \$ _____

Pastor's Contribution to Pension – Equals Pension Compensation (below) x Pastor's Contribution (3.d)

e. Before-Tax (Tax Deferred) \$ _____

f. After-Tax (Taxable) \$ _____

g. ROTH (Taxable) \$ _____



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CALCULATING PENSION COST FOR CHARGE

Total Compensation – (1.d) \$ _____

Housing Adjustment – (2.b) If no parsonage, enter Cash Housing Allowance (2.c). + \$ _____

Pension Compensation Amount = \$ _____

Church Percentage – Take the percentage the pastor is contributing and add 5%. If the result is less than 10%, enter that. Otherwise, enter 10%. X _____ %

Church's Share – This amount should go in Church's Pension Contribution (3.b). = \$ _____