

COMPENSATION REPORT for 2018



Pastor Name: _____

Please copy this page and complete a **separate compensation report for each pastor** under appointment or district superintendent assignment to this church.

COMPENSATION INFORMATION (This worksheet is for pastors serving one church.)

Church Name	
a. Cash Salary (including after tax pension)	
b. <i>after tax pension</i>	
c. Utilities	
d. Health Insurance (paid by charge)	
e. Before Tax Pension	
Total for Church (add a+c+d+e)	

Total salary represents a _____% increase over current year.

HOUSING ARRANGEMENTS

- a. Does the pastor live in a parsonage provided by this church? _____yes _____no
- b. If your church pays a housing allowance rather than providing a parsonage, what will be the 2018 allowance? **This amount is not to be included in the cash salary or total compensation amount.**

Total: \$ _____

ACCOUNTABLE REIMBURSEMENT

It is expected that each local charge bear the expense of the work of the church regarding travel, supplies, and continuing education for your pastor, etc. **A reimbursement fund should be set up to cover these expenses, over and above the minimum compensation requirements. The pastor will be paid for his/her expenses of carrying out the work of the local church by presenting vouchers monthly to the treasurer or finance chairperson.** The recommended minimum amount for full-time pastors is \$3,000.

- a. What amount has the church budgeted for an accountable reimbursement expense plan to cover church related travel, continuing education, supplies incurred by your pastor? **This amount is not to be included in the cash salary or total compensation amount.**

Total: \$ _____

Pastor Name: _____

2018 MINIMUM COMPENSATION LEVELS:

The Tennessee Annual Conference approved the following minimum compensation levels for 2018. Please note that “compensation” includes salary, utilities, and any other benefit paid by the local church. It does not include housing, which is the obligation of the charge, par. 252.4e (2012). Also note that this does not include the local church’s fund for reimbursement to pastors for expenses incurred in the fulfillment of their professional responsibilities. This reimbursement account is not to come from the pastor’s salary par. 627 (2012).

	2018	2017
Full Conference, Probationary and Commissioned Members:	\$41,586	\$40,180
Associate Members:	\$37,746	\$36,470
Full Time Local Pastors:	\$36,287	\$35,060

Clergy Pension Contributions

Part-Time Clergy: The Tennessee Annual Conference will contribute 12% of plan compensation to the personal UMPIP accounts of clergy serving less than full time (clergy who are serving three-quarter time, half-time or one-quarter time).

Full-Time Clergy: In addition to the 2% contributed to the CRSP Defined Contribution currently provided by the Annual Conference, Full-Time Clergy have the opportunity to earn an additional 1% by contributing at least 1% of their plan compensation to UMPIP as indicated on the P/SPRC Compensation Report. So if clergy contribute at least 1% of plan compensation to UMPIP, the Conference’s contribution to his or her CRSP DC account will be 3%.

Pastor Signature: _____ Date: _____

SPRC Signature: _____ Date: _____