



# Upper Midwest Annual Conference

## 2025 CLERGY COMPENSATION FORM

This form is a tool to help Global Methodist Churches.

<b>Pastor Name</b>	<b>Status</b> <input type="radio"/> Elder <input type="radio"/> Deacon <input type="radio"/> Supply <input type="radio"/> Lay <input type="radio"/> Senior <input type="radio"/> Other	<b>Full or Part-Time</b> <input type="radio"/> Full-Time <input type="radio"/> 3/4-Time <input type="radio"/> 1/2-Time <input type="radio"/> 1/4-Time
<b>Church/Parish</b>	<b>Effective Date</b>	

### SECTION I: INCOME

**Note:** Designated Housing Exclusion does not affect church financially but can reduce pastor's taxable income. The amount is determined by the pastor but must be approved by the church leadership.

	2025
<b>A. Base Salary</b> .....	_____
<b>B. Other</b> (e.g. social security allowance or health ins. allowance) ..... Describe:	+ _____
<b>C. Total Compensation</b> (Add lines A and B) .....	= _____
<b>D. Designated Housing Exclusion</b> .....	_____

### SECTION II: HOUSING

**Note:** Cash Housing Allowance amount is set by the church as additional and can be paid out with the regular paycheck or in a separate check.

<b>A. Is a Parsonage provided?</b> (yes or no) .....	_____
	<b>2025</b>
<b>B. Cash Housing Allowance</b> (when no parsonage is provided) .....	_____

### SECTION III: LOCAL PARISH EXPENSES

**Note:** Costs for pension and health depend on the pastor's eligibility and elections. See appendix for more info.

	2025
<b>A. Retirement</b> (Church's Share; See calculation in appendix) .....	_____
<b>B. Health Insurance</b> (Church's Share; See amounts in appendix) .....	+ _____
<b>C. Long-Term Disability</b> (Not including supplemental amounts) .....	+ _____
<b>D. Life &amp; Accident Insurance</b> (Not including optional amounts) .....	_____
<b>E. Accountable Reimbursement Plan</b> .....	+ _____
<b>F. Other Expenses Paid by Parish</b> ..... Describe:	+ _____
<b>G. Total Expenses Paid by Parish</b> (Add Lines I:C + II:B + III:A - F) .....	= _____

Breakdown of how Parish Expenses are shared among Churches				
Percent:	%	%	%	%
Church Name:				
Share of Cost:	\$	\$	\$	\$

## SECTION IV: SALARY WITHHOLDINGS (Optional)

**Note:** The amounts can be found in the Employer Access Program (<https://eap.guidestone.org/>).

<b>Pastor's Contribution to Health Insurance</b>	<b>2025</b>
<b>A. Pastor's Share</b> (Before Tax; See appendix for more info) .....	_____
<b>B. Health Savings Account</b> (Before Tax; Employee share only) .....	_____
<i>B1. HSA Employer Share</i> (Not withheld or taxed but needed for W-2).....	_____
<b>C. Health Care Flexible Spending</b> (Before Tax) .....	_____
<b>D. Dependent Care Flexible Spending</b> (Before Tax) .....	_____
<b>E. Dental Coverage</b> (Before Tax) .....	_____
<b>F. Vision Coverage</b> (Before Tax) .....	_____
<b>G. Optional or Supplemental Coverages</b> (After Tax) .....	_____
<b>Pastor's Contribution to Retirement</b> – See appendix for calculation	
<b>H. Employee Tax Sheltered</b> (Before Tax).....	_____
<b>I. Employee ROTH</b> (After Tax).....	_____

## APPENDIX

**Note:** The best place to go for the most current info is to contact [benefits@globalmethodist.org](mailto:benefits@globalmethodist.org) or visit <https://www.guidestone.org/updates/global-methodist-church>

<b>Health Insurance</b>	<b>Retirement</b>	<b>Other Insurance</b>
<p>The maximum amount a church is responsible for depends on who is covered:</p> <ul style="list-style-type: none"> <li>• Just Pastor: \$10,500.00</li> <li>• Pastor &amp; Spouse: \$19,800.00</li> <li>• Pastor &amp; Kid(s): \$19,800.00</li> <li>• Family: \$27,000.00</li> </ul> <p>If premium is greater than this amount, excess is Pastor's Share (Section IV: A)</p>	<p>Church automatically contributes 5% of pastor's compensation and then matches pastor's contribution up to another 5%. For retirement purposes, compensation is:</p> <ul style="list-style-type: none"> <li>• Parsonage: Total Compensation x 125%</li> <li>• No Parsonage: Total Compensation + Cash Housing Allowance</li> </ul>	<p>The church pays for 100% of:</p> <ul style="list-style-type: none"> <li>• Premier Long-Term Disability</li> <li>• Accidental Death &amp; Dismem.</li> <li>• Employee, Spouse, Child Term Life</li> </ul> <p>The pastor pays for 100% of:</p> <ul style="list-style-type: none"> <li>• Dental</li> <li>• Vision</li> <li>• Employee Optional Term Life</li> <li>• Supplemental Accident &amp; Dis.</li> </ul>