

2025 CLERGY COMPENSATION FORM

Pastor Name	Status	Check One <input type="radio"/> Full-Time <input type="radio"/> ¾-Time <input type="radio"/> ½-Time <input type="radio"/> ¼-Time
Church/Parish	Effective Date	

Breakdown of how Parish Expenses are shared among Churches				
Percent:	%	%	%	%
Church Name:				

SECTION I: INCOME	
<i>Instructions: The Minimum Base Salary for a full-time clergy is: Full Connection - \$50,203; Less than Full Connection - \$47,885. Designated Housing Exclusion does not affect church financially but can reduce pastor's taxable income.</i>	
	2025
A. Base Salary	_____
B. Other (e.g. social security or health ins. allowance)	+ _____
Describe:	
C. Total Compensation (Add lines A and B)	= _____
D. Designated Housing Exclusion	_____

SECTION II: SALARY REDUCTIONS	
<i>Instructions: These amounts are subtracted from the pastor's paycheck and remitted to the Dakotas Conference. Lines A, B, C, and D will also reduce the pastor's taxable income as reported in Box 1 of the W-2.</i>	
	2025
<u>Health Insurance</u>	
A. HealthFlex Pastor's Share (Fund 20/21)	_____
A1. HSA Contribution – Employer contribution (Do not withhold as this is info for W2) _____	
B. HSA Contribution – Employee Contribution to be deducted (Fund 22/23).....	_____
C. Medical Reimbursement Account (Fund 25/26).....	_____
D. Dependent Care Account (Fund 30/31)	_____
<u>Pastor's Contribution to UMPIP</u>	
E. Before-Tax (Tax Deferred) (Fund 35/36).....	_____
F. After-Tax (Taxable) (Fund 40/41).....	_____
G. ROTH (Taxable) (Fund 45/46).....	_____

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SECTION III: HOUSING	
<i>Instructions: Cash Housing Allowance is determined by the church, usually in consultation with pastor and/or district superintendent. It can be paid out either with the paycheck or in a separate check.</i>	
A. Is a Parsonage provided? (yes or no)	_____
	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">2025</div>
B. Cash Housing Allowance (when no parsonage is provided).....	_____

SECTION IV: LOCAL PARISH EXPENSES	
<i>Instructions: Lines A & B are billed by the Dakotas Conference. For full-time clergy couples, the HealthFlex Direct Bill is split evenly between them. Mileage is reimbursable at the IRS rate. Commuting is not reimbursable.</i>	
	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">2025</div>
A. Pension Direct Bill (Fund 3; Calculation below)	_____
B. HealthFlex Direct Bill (Fund 4; \$15,791).....	+ _____
C. Accountable Reimbursement Plan:	+ _____
1. Travel.....	+ _____
2. Continuing Education.....	+ _____
3. Other Reimbursed Expenses.....	+ _____
D. Other Expenses Paid by Parish	+ _____
Describe:	
E. Total Expenses Paid by Parish (Add lines A – D)	= _____

<i>How to calculate the Pension Direct Bill</i>						
Online Calculator: www.dakotasumc.org → Finance & Admin → Finance → Finance Forms → Pension Direct Bill Calculator						
_____	+	_____	+	_____	+	_____
CRSP-DB	UMPIP	CPP	CRSP-DC	Pension Direct Bill		
	CRSP-DB	UMPIP	CPP	CRSP-DC	Parsonage	No Parsonage
Full-Time	5249	2409	Same as CRSP-DC	Total Compensation <i>(Section I; Line C)</i>		
¾-Time	3937	1807	Same as CRSP-DC	Housing <i>(Section III)</i>	x 125%	+
½-Time	2625	1205	0	Pension Compensation	=	=
				Round to Nearest \$	x 3%	x 3%
				CRSP-DC*	=	=