



Kentucky Conference

The United Methodist Church

2023 Clergy Compensation Form

Part 1 – Clergy & Church Information

Clergy Name: _____

District: _____

Church Name: _____

Charge Name: _____

GCFA #: _____

Part 2 - 2023 Compensation Information

1. Cash Salary (excluding housing)	\$		
2. Equitable Compensation	\$		
3. District Support	\$		
4. Self-Employment Tax (if paid by church)	\$		
5. Other Income:	\$		
6. Cash Housing Allowance	\$		
7. Total Cash Compensation (sum lines 1 - 6)			
8. Parsonage (YES - must <i>reside</i> in parsonage)	\$	YES	NO
If YES, Parsonage Equivalent = Line 7 x 0.25	\$		
9. TOTAL PLAN COMPENSATION <i>Add lines 7 and 8</i>	\$		

This compensation is: an increase no change a decrease from the prior year.

Part 3 – Housing Exclusion. *To be completed by the pastor.*

\$ _____ IRC Section 107 Housing Exclusion: Amount expected to be excluded by the minister from federal income taxation. *See instructions for more information.*

Part 4 – 2023 Pension Rates & Medical Cost

CRSP DB - 11% of Total Plan Compensation (Line 9) - *For all full-time clergy and 3/4 time clergy who have not waived*

CRSP DC - 3% of Total Plan Compensation (Line 9) - *For all full-time clergy and 3/4 time clergy who have not waived*

CPP - 3% of Total Plan Compensation (Line 9) - *For all full-time clergy only*

Medical - Church's Share is \$13,080 - *For all full-time clergy only*

Part 5 – Signatures. *The Clergy Compensation Form cannot be accepted if signatures are missing.*

Clergy signature _____

Date _____

District Superintendent signature _____

Date _____

Staff Parish Relations Chair signature _____

Date _____

Kentucky Annual Conference

2023 Clergy Compensation Form Instructions

- Complete a compensation form for each pastor under episcopal appointment to the local church. **In the case of a multiple-point charge, each church must complete a compensation form.**
- Compensation is to be reported on a calendar year basis (12 months).
- Minimum Base Compensation for 2023:

Clergy Status	Minimum Base Salary
Full Conference Member (Elder or Deacon)	\$39,606
Provisional (Elder or Deacon) or Associate Member	\$37,340
Full-Time Local Pastor	\$35,069

There are no provisions for minimum compensation for clergy serving less than full-time or for lay supply.

Part 1 – Clergy & Church Information

- In addition to appointed clergy or approved lay supply's name, indicate district, charge name, church name and church GCFA#. Please complete one form for *each* appointed clergy or approved lay supply, even if serving as co-pastors.

Part 2 – 2023 Compensation Information

1. **Cash salary:** Base salary **plus amounts paid by the church for a pastor's buy-up for health insurance or for spouse/family coverage should be included in this amount.** This should include salary support from the Conference's NCD ministry.
2. **Equitable Compensation:** Amount that may be provided by the Conference to meet minimum compensation requirements.
3. **District Support:** Amount that may be provided by the District for pastor's compensation, including District NCD support.
4. **Self-Employment Tax:** Any amount paid by the church toward the pastor's self-employment tax.
5. **Other income:** Includes, but is not limited to travel stipends, YMCA/gym memberships, and payments to an IRA or other personal investment plan. *For Full-Time appointments, do not include amounts for United Methodist pension and insurance plans (CRSP/CPP) or amounts for expenses that are reimbursed through an accountable reimbursement plan. UMPIP or other payments made into pension funds should be included for appointments less than full-time.*
6. **Housing Allowance:** Cash amount paid to the pastor if a parsonage is not provided or amount provided in addition to a parsonage. When a parsonage is not provided, the required minimum housing allowance for full-time clergy is \$16,000. The cash housing allowance is different from the Housing Exclusion (Part 3).
7. **Total Cash Compensation:** Sum of lines 1-6.
8. **Parsonage:** Indicate if the pastor is provided a parsonage and if the pastor resides in the parsonage.
Parsonage equivalent: The amount from line 7 multiplied by 0.25 (25%).
9. **Total Plan Compensation:** Add lines 7 and 8. This is the amount used to calculate pension plan contributions for CRSP and CPP premiums.

Part 3 – Housing Exclusion

A portion of income the pastor may be able to exclude from gross income for federal income tax purposes. The amount to be excluded is the **lesser** of 1) amount designated in advance as a housing allowance, 2) actual housing expenses, or 3) fair rental value of the home, furnished plus utilities. For more information and examples, refer to the GCFA Tax Packet's Housing Allowance Q&As at www.gcfa.org/media/1295/housingallowancesqas.pdf.

Part 4 – 2023 Pension Rates & Medical Cost

CRSP DB is 11% of the *lesser* of Line 9 (Total Plan Compensation) or the Denominational Average Compensation (\$76,221).
CRSP DC is 3% of Line 9. **CPP** is 3% of Line 9. The **church's share of medical** for 2023 is \$13,080/year or \$1,090/month.

Part 5 – Signatures

Signatures for the pastor, district superintendent, and SPRC chair are **all** needed on this form.