### BASE COMPENSATION (for lines 53-54 of TABLE 2)

1. **Cash salary (do not include any amounts reported on lines 2.a through 2.f)**
   - 1.a) \[ \text{Cash salary (do not include any amounts reported on lines 2.a through 2.f)} \]
   - Total: $\text{1.}\] +

2. **Cash paid to pastor to cover Social Security taxes**
   - 1.b) \[ \text{Cash paid to pastor to cover Social Security taxes} \]
   - Total: $\text{1.}\] +

3. **Other cash compensation**
   - 1.c) \[ \text{Other cash compensation} \]
   - This includes bonuses, payments to private investment programs, housing equity allowances, church gifts, etc.
   - Total: $\text{1.}\] +

4. **Tax-paid (after tax) personal contributions to PIP made by the Local Church**
   - 1.d) \[ \text{Tax-paid (after tax) personal contributions to PIP made by the Local Church} \]
   - Total: $\text{1.}\] +

5. **Tax-deferred contributions (agreement pursuant to IRS Section 403b)**
   - 1.e) \[ \text{Tax-deferred contributions (agreement pursuant to IRS Section 403b)} \]
   - Total: $\text{1.}\] +

6. **Contributions made pursuant to a salary reduction agreement to a "cafeteria plan" (IRS Code Section 125 plan)**
   - 1.f) \[ \text{Contributions made pursuant to a salary reduction agreement to a "cafeteria plan" (IRS Code Section 125 plan)} \]
   - Total: $\text{1.}\] +

#### TOTAL BASE COMPENSATION

(enter the sum of 1.a to 1.f here and on lines 53-54 of TABLE 2)

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### HOUSING-RELATED ALLOWANCES AND UTILITIES PAID TO OR FOR THE PASTOR OR EXCLUDED FROM INCOME BY THE PASTOR (for line 55 of TABLE 2)

2.a **Housing allowance paid to pastor in lieu of parsonage**
   - If the church provides a parsonage, please skip this line.
   - 2.a) \[ \text{Housing allowance paid to pastor in lieu of parsonage} \]
   - Total: $\text{2.}\] +

2.b **Utilities allowance paid to pastor and/or pastor’s utilities paid for the pastor**
   - 2.b) \[ \text{Utilities allowance paid to pastor and/or pastor’s utilities paid for the pastor} \]
   - Total: $\text{2.}\] +

2.c **Furnishings allowance**
   - 2.c) \[ \text{Furnishings allowance} \]
   - Total: $\text{2.}\] +

2.d **Service costs allowance (e.g., cleaning, yard work, etc.)**
   - 2.d) \[ \text{Service costs allowance (e.g., cleaning, yard work, etc.)} \]
   - Total: $\text{2.}\] +

2.e **Garage rental**
   - 2.e) \[ \text{Garage rental} \]
   - Total: $\text{2.}\] +

2.f **Current expenditures incurred for providing a parsonage residence owned by the church**
   - Payments for principal and interest on mortgage, capital improvements, or for the purchase of the parsonage/residence should not be included here.
   - 2.f) \[ \text{Current expenditures incurred for providing a parsonage residence owned by the church} \]
   - Total: $\text{2.}\] +

#### TOTAL HOUSING-RELATED ALLOWANCES

(enter the sum of 2.a to 2.f here and on line 55 of TABLE 2)

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### ACCOUNTABLE REIMBURSEMENTS PAID TO THE PASTOR (for line 56 of TABLE 2)

**It is recommended that pastors’ expenses be reimbursed under the provisions of an accountable reimbursement plan, rather than by means of allowances.**

3.a **Substantiated travel expenses paid by the local church**
   - 3.a) \[ \text{Substantiated travel expenses paid by the local church} \]
   - Total: $\text{3.}\] +

3.b **Substantiated expense for automobile provided by the church, including insurance and maintenance**
   - 3.b) \[ \text{Substantiated expense for automobile provided by the church, including insurance and maintenance} \]
   - Total: $\text{3.}\] +

3.c **Substantiated continuing education, books, publications, and other proper reimbursable expenses**
   - 3.c) \[ \text{Substantiated continuing education, books, publications, and other proper reimbursable expenses} \]
   - Total: $\text{3.}\] +

#### TOTAL ACCOUNTABLE REIMBURSEMENTS

(enter the sum of 3.a to 3.c here and on line 56 of TABLE 2)

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### NON-ACCOUNTABLE CASH ALLOWANCES PAID TO THE PASTOR (for line 57 of TABLE 2)

4.a. **Health or other insurance premiums beyond that billed or apportioned by the annual conference**
   - 4.a) \[ \text{Health or other insurance premiums beyond that billed or apportioned by the annual conference} \]
   - Total: $\text{4.}\] +

4.b. **Travel allowance**
   - 4.b) \[ \text{Travel allowance} \]
   - Total: $\text{4.}\] +

4.c **Continuing education, books, and publications allowance**
   - 4.c) \[ \text{Continuing education, books, and publications allowance} \]
   - Total: $\text{4.}\] +

4.d **Other allowances paid to pastor (e.g., entertainment allowance, memberships, dues)**
   - 4.d) \[ \text{Other allowances paid to pastor (e.g., entertainment allowance, memberships, dues)} \]
   - Total: $\text{4.}\] +

#### TOTAL NON-ACCOUNTABLE CASH ALLOWANCES

(enter the sum of 4.a to 4.d here and on line 57 of TABLE 2)