

Clergy Worksheet Health Plan Allowances Great Plains Conference Conference Relationship: FE - ELDER IN FULL CONN Service Time: Full Time	Pastor: Andrew Conard District: Topeka Social Security Number Conference Use Only Effective Date: 1/1/2021 Date: 10/25/2020
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Church Names(s)
 Topeka: Susanna Wesley UMC

	Topeka: Susanna Wesley UMC 100%	Total 100%
Base Compensation		
1. Base salary budgeted from local church sources (include utilities and paid social security taxes)	\$60,035.00	\$60,035.00
2. Church Taxable Cash Allowance	\$0.00	\$0.00
3. Equitable compensation or other conference funds	\$0.00	\$0.00
4. Total base salary (must equal or exceed minimum compensation)	\$60,035.00	\$60,035.00
5. Health Insurance Allowance (\$15,850-line 20)	\$15,850.00	\$15,850.00
6. Total salary package for income tax purposes	\$75,885.00	\$75,885.00

Deductions from the pastor's salary		
7. Designated for housing related expenses including utilities (Goes to line 18) Designated for payment of housing related and excluded from reportable compensation under Section 107 of the Internal Revenue Code	\$5,000.00	\$5,000.00
8b. Withhold for dental care insurance (Fulltime & 3/4 Only)	No	\$0.00
8c. Withhold for vision care insurance (Fulltime & 3/4 Only)	No	\$0.00
8d. Withhold for life insurance (after tax) (Fulltime-3/4 Only)	No	\$0.00
8e. Withhold for accidental insurance (after tax) (Fulltime-3/4 Only)	No	\$0.00
8f. Withhold for critical illness plan (after tax) (Fulltime-3/4 Only)	No	\$0.00
9. Tax-deferred personal contributions to UMPIP (IRC Sec 403b).	\$0.00	\$0.00
9a. Tax-deferred Personal Contribution to other Plans	\$0.00	\$0.00
10. Tax-paid personal contribution to UMPIP or ROTH (1% or greater).	\$2,161.05	\$2,161.05
10a. Tax-Paid Personal Contribution to other Plans	\$0.00	\$0.00
14. Total deductions (add line 7 through 13)	\$7,161.05	\$7,161.05
15. NET BASE COMPENSATION PAID TO PASTOR (Line 6 less line 14)	\$68,723.95	\$68,723.95

HOUSING-RELATED ALLOWANCES		
16a. Enter "Y" here if pastor receives the parsonage benefit	No	
16b. Enter "Y" here if pastor lives in a parsonage	No	
17. Housing allowance paid to pastor in lieu of parsonage This amount is also excluded from reportable compensation under Section 107 of the Internal Revenue Code	\$12,000.00	\$12,000.00
18. Excluded housing expenses (IRC Sec 107) (From line 7)	\$5,000.00	\$5,000.00
19. HOUSING PAID TO PASTOR (Add line 17 & 18)	\$17,000.00	\$17,000.00

OTHER BENEFITS PAID FOR THE PASTOR BY THE CHURCH		
20a. CRSP 6% (It was 5% before 2020), greater than - 1/4 time	\$4,322.10	\$4,322.10
20b. UMPIP 10%, equals -1/4 time	\$0.00	\$0.00
20c. CPP - 3%	\$2,161.05	\$2,161.05
20d. UMLife	\$0.00	\$0.00
20e. Church Contribution to other Plan	\$0.00	\$0.00

ACCOUNTABLE REIMBURSEMENTS PAID TO THE PASTOR		
21a. Vouchered travel expenses	\$2,000.00	\$2,000.00
21b. Expense for automobile provided by the church	\$0.00	\$0.00
21c. Vouchered continuing education, books, publications, and other business expenses	\$4,000.00	\$4,000.00
TOTAL (add lines a-c)	\$6,000.00	\$6,000.00

I have secured adequate coverage to satisfy the Affordable Care Act's individual mandate, and I understand that, if I have failed to do so, I will not have recourse to conference funds for medical purposes.

Date: _____	Pastor Signature: _____
SIGNATURES: We accept the above figures to be correct.	
Date: _____	Pastor: _____
Date: _____	S/PPRC Chair: _____
Date: _____	District Superintendent: _____

	Topeka: Susanna Wesley UMC	Total
Compensation recap:		
Base Compensation (excluding equitable comp grants)	\$70,885.00	\$70,885.00
Housing related allowances	\$17,000.00	\$17,000.00
Other benefits paid for the pastor	\$6,483.15	\$6,483.15
Accountable reimbursement	\$6,000.00	\$6,000.00
TOTAL	\$100,368.15	\$100,368.15

Worksheet 2: CLERGY RETIREMENT SECURITY PROGRAM AND COMPREHENSIVE PROTECTION PLAN This form not to be used for retired or incapacitated clergy, lay ministers, or other denomination pastors who elect not to participate

Section I: Plan compensation

a. Total from line 4 on page 1 (Base Salary)	a.	\$60,035.00	
d. If pastor receives parsonage benefit, multiply line c. by .25	d.		\$0.00
e. If pastor does not receive the parsonage benefit, total from line 17 on page 1	e.		\$12,000.00
f. Total PLAN COMPENSATION, add lines c thru e	f.		\$72,035.00

Section II: Pension

g. Multiplies line f. by 6% (It was 5% before 2020) (.05) - if greater than 1/4 time appointment (CRSP)	g.		\$4,322.10
h. Multiplies line f. by 10% (.10) - if equals 1/4 time appointment (UMPIP)	h.		\$0.00

Section III: Comprehensive Protection Plan

j. (3/4+) Full member, provisional members (elders & deacons), associate members, clergy of other Methodist denominations, along with (3/4+) local pastors, student local pastors and members of other denominations earning at least 25% (\$18,550) of denominational average compensation (DAC) and not more than 200% of DAC (\$148,398), multiply line f by 3% (.03)	j.	\$2,161.04	
i. If line f is \$148,398 (200% of the DAC), or more enter \$4,451.94	i.	\$0.00	
m. Total Comprehensive Protection Plan cost, enter amount from line i, j, k, or l	m.		\$2,161.05

Section IV: UM LIFE Plan

n. 1/2 time Full and Provisional member (Elders and Deacons), associate members, and clergy of other Methodist Denomination - UMLife Long-Term Disability (LTD) and Life Insurance. (OF) not eligible.			\$0.00
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Section V: Total Pension and CPP and UMLife

Add lines g or h, and m or n			\$6,483.15
	Topeka: Susanna Wesley UMC		
Pension/ CPP by individual church		\$6,483.15	

W-2 Tax Information			Federal Taxable Income		Social Security Income
	From Line #	W2 Reporting	Topeka: Susanna Wesley UMC	Totals	
Compensation Items:					
Pastor's base salary	4		\$60,035.00	\$60,035.00	\$60,035.00
Pastor's health insurance allowance	5		\$15,850.00	\$15,850.00	\$15,850.00
Pastor's housing allowance	17		\$12,000.00	\$12,000.00	\$12,000.00
Total Compensation			\$87,885.00	\$87,885.00	\$87,885.00
Federal Tax deductions and exclusions:					
Dental insurance premium paid by pastor	8b		\$0.00	\$0.00	\$0.00
Vision insurance premium paid by pastor	8c		\$0.00	\$0.00	\$0.00
Tax-deferred personal contributions to UMPIP	9	Box 12a Code E	\$0.00	\$0.00	\$0.00
Tax-deferred Personal Contribution to other Plans	9a	Box 12a Code E	\$0.00	\$0.00	\$0.00
Housing related allowances	19	Box 14	\$17,000.00	\$17,000.00	Not excluded
Total tax free deductions and exclusions			\$17,000.00	\$17,000.00	\$0.00
Net Federal/State Taxable Income - report on W-2 Box 1 and 16		Box 1 & 16	\$70,885.00	\$70,885.00	\$87,885.00
Adjustments for taxable self-employment income:					
Add fair rental value of parsonage					\$0.00
Net Social Security Taxable Income					\$87,885.00

ROTH - If Comp Page 1, Line 10 is for a ROTH Contribution, report the amount on the W2 in - Box 12 - Code BB

After tax UMPIP - not reported on W2

Social security/Medicare taxable income to be reported by pastor on IRS Schedule SE (Self Employment) when filing annual tax return:

- Net federal taxable income from W2 box 1 (auto fill from above)
- Housing related allowances (auto fill from above)
- Fair rental value of parsonage - to be determined by pastor in consultation with real estate professional and/or accountant



Contribution Election

United Methodist Personal Investment Plan (UMPIP)

Part 1 – Participant Information

Name: Andrew Conard

GBOP#: 2596013

Part 2 – Maximum Contribution Amount

UMPIP is a 403(b) plan, subject to contribution limits under the Internal Revenue Code. Your total before-tax and Roth contributions for the year to UMPIP (and any other qualified retirement plan) cannot exceed the lesser of your compensation or the annual limit (\$19,500 for 2020). For this purpose, compensation does not include the value of any parsonage or housing allowance that is excluded from your taxable income. If you are age 50 or older by December 31, your total before-tax and Roth contributions are subject to a higher limit (\$26,000 for 2020). If you have at least 15 years of service with all United Methodist-related organizations, you may make additional contributions. Call the General Board of Pension and Health Benefits for further details.

Your total before-tax, Roth and after-tax contributions, plus any plan sponsor contributions to UMPIP (and any other qualified retirement plan sponsored by your plan sponsor), cannot exceed your compensation for the plan year or \$57,000 (for 2020), whichever is less. For this purpose, compensation does not include the value of any parsonage or housing allowance that is excluded from your taxable income.

Part 3 – Before-Tax Contribution

Indicate the dollar amount or percentage that you elect to have withheld from your compensation and contributed to UMPIP. For this purpose, compensation includes the value of any parsonage or housing allowance. Note that your compensation will be reduced before withholding taxes are calculated. At the time of distribution from UMPIP, your before-tax contributions and earnings are taxable. Maximum contribution amounts are outlined in Part 2.

Choose one:

Percentage of compensation: _____ % of compensation

Dollar amount: \$_____ per month (cannot exceed your monthly compensation)

I elect not to make before-tax contributions

Part 4 – Roth Contribution

Indicate the dollar amount or percentage that you elect to have withheld from your compensation and contributed to UMPIP. Maximum contribution amounts are outlined in Part 2. For this purpose, compensation includes the value of any parsonage or housing allowance.

Note that your compensation will be reduced after withholding taxes are calculated. At the time of distribution from UMPIP, your Roth contributions are non-taxable and earnings are non-taxable if your distribution qualified. Please see the Roth Contribution Guide for more information about tax implications of Roth account distributions.

Choose one:

Percentage of compensation: 3 % of compensation

Dollar amount: \$_____ per month (cannot exceed your monthly compensation)

I elect not to make before-tax contributions

Part 5 – After-Tax Contribution

Indicate the dollar amount or percentage that you elect to have withheld from your compensation and contributed to UMPIP. For this purpose, compensation includes the value of any parsonage or housing allowance. Note that your compensation will be reduced after withholding taxes are calculated. At the time of distribution from UMPIP, your after-tax contributions are non-taxable and earnings are taxable. Maximum contribution amounts are outlined in Part 2.

Choose one:

Percentage of compensation: _____ % of compensation

Dollar amount: \$_____ per month (cannot exceed your monthly compensation)

I elect not to make after-tax contributions

Part 6 – Participant Signature

You cannot withdraw contributions from UMPIP unless you have a financial hardship as defined under UMPIP, attain age 59, are disabled as defined under UMPIP, retire, terminate employment and/or terminate your relationship with the annual Conference.

Requested effective date of this contribution 1, January 2021

This agreement will remain in effect with your current plan sponsor until you complete a new form.

Signature _____ Date _____

Part 7 – Church Information

Effective date of this contribution 1, January 2021 .

This date must be the first day of a month on or after the participant signed this form.

Topeka: Susanna Wesley UMC
7433 SW 29th St
Topeka, KS 66614-4700



HOUSING ALLOWANCE RESOLUTION

Name of Church(es):

Topeka: Susanna Wesley UMC

The chairperson/presiding elder informed the meeting that under the tax law, a minister of the gospel is: (1) not subject to federal income tax with respect to the housing allowance paid to him or her "as part of his or her compensation to the extent used by him or her to rent or provide a home" and (2) not subject to federal income tax on the rental value of a home supplied rent-free to him or her.

The ____ Church Council / ____ Charge Conference on the _____ day of _____, 20 _____, by a motion duly made and seconded, adopted the following resolution:

Rev. **Andrew Conard** shall receive total compensation of **\$60,035.00** for the period **1/1/2021** through **12/31/2021**.

Check all that apply.

X **Amount designated by pastor for housing-related expenses** Of the above-noted compensation amount, **\$5,000.00** is hereby designated as housing allowance and excluded from reportable compensation under Section 107 of the Internal Revenue Code for the period **1/1/2021** through **12/31/2021**.

Parsonage provided by church for the pastor The above-named pastor shall also have rent-free use of a home, located at

for the period **2021** and for every year thereafter so long as he/she is minister of the church/charge unless otherwise provided.

X **Amount paid by the church for housing allowance in lieu of parsonage** In addition to the above-noted compensation, **\$12,000.00** is hereby designated as housing allowance and excluded from reportable compensation under Section 107 of the Internal Revenue Code for the period **1/1/2021** through **12/31/2021**.

Church Council Chairperson or Charge Conference Presiding Elder/DS

Church Council Secretary or Charge Conference Secretary

Keep copy of form with minutes of Church Council or Charge Conference (whichever took the action). Distribute copies to: Pastor, Church Treasurer(s), Staff/Pastor-Parish Relations Committee Chairperson, and District Superintendent.