

2025 CLERGY COMPENSATION WORKSHEET

DIRECTIONS for setting pastor compensation package:

- 1) SPRC or PPRC makes recommendation to Admin Council (or equivalent) and notifies Finance Committee. This worksheet should help in making that recommendation.
- 2) Admin Council makes recommendation to Charge Conference.
- 3) **Bring Clergy Compensation Worksheet to Charge Conference.** Charge Conference sets pastor compensation package.
- 4) Church submits online at www.dakotasumc.org/resources/forms/2025_clergy_comp_worksheet

Dakotas Conference will send church/parish treasurer a finalized Clergy Compensation Form in December after open enrollment for health insurance plan.

Contact the Finance & Benefits Offices at 605-990-7785 or 605-990-7786 if you need help.

| | | |
|---------------|--------------------------------|--|
| Pastor Name | Status | Check One <input type="radio"/> Full Time <input type="radio"/> ¾ Time <input type="radio"/> 1/2 Time <input type="radio"/> ¼ Time |
| Church/Parish | Effective Date 1/1/2025 | |

| 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> | | |
| | 2024 | 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: The pastor determines the amounts to be withheld from their salary for pension and/or health insurance during Open Enrollment (Oct 30 – Nov 14). In December, a finalized Clergy Compensation Form will be sent to the pastor and church/parish showing these amounts.</i> |

2025 CLERGY COMPENSATION WORKSHEET

SECTION III: HOUSING

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 pay check or in a separate check.

A. Is a Parsonage provided? (Yes or No)

2024

2025

B. Cash Housing Allowance (when no parsonage is provided) _____

SECTION IV: BENEFITS & REIMBURSEMENTS

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.

2024

2025

A. Pension Direct Bill (Fund 3; Calculation below)

B. HealthFlex Direct Bill (Fund 4; See note below) +

C. Accountable Reimbursement Plan:

1. Travel +

2. Continuing Education +

3. Other Reimbursed Expenses +

D. Other Expenses Paid by Parish +

Describe:

E. Total Benefits & Reimbursements (Add lines A – D) =

HealthFlex Note: Full Time Enrolled: \$15,791; Full Time Opted Out, ¾ Time Enrolled, retiree, active or lay following a full-time opt out or ¾ time enrolled: \$7,896, ¾ time opt out or retiree, active or lay following a ¾ time opt out: \$3,948.

How to calculate the Pension Direct Bill

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 | 2,409 | Same as CRSP-DC | | Total Compensation <i>(Section I; Line C)</i> | | | |
| ¾-Time | 3937 | 1,807 | Same as CRSP-DC | | Housing <i>(Section III)</i> | x 125% | + | |
| ½-Time | 2625 | 1,205 | 0 | | Pension Compensation | = | = | |
| | | | | | Round to Nearest \$ | x 3% | x 3% | |
| | | | | | CRSP-DC* | = | = | |

** The pastor's 3% contribution for UMPIP in Section II; Lines D, E and/or F.*