

2021 Clergy Compensation Report - Single Point Charge

v09.06.2020

Overview:

The SPRC chair and local church treasurer should complete the compensation report and submit the information at least ten (10) days before Church Conference. The amounts included on the compensation report should coincide with the amounts determined at Church Conference and constitute a covenantal agreement until changed by Church Conference action. A summary of the amounts included on this report will be entered into Arena along with the uploading of this worksheet.

Data Entry Areas Are Outlined Like This

PASTOR & CHURCH INFORMATION

| | | | | | |
|---|-----------------------|------------------------------|-----------------------|--------------|---|
| A | Pastor Name : | Carissa G. Surber | Pastor Phone : | 410-987-4700 | A |
| B | Pastor Email : | csurber@severnaparkumc.org | Church Phone : | 410-987-4700 | B |
| | | Example: johndoe@example.com | | | |
| C | Charge Name : | Severna Park | Church Name : | Severna Park | C |
| D | District : | Annapolis Dist. | Church ID # : | 1510 | D |

FORM SUBMITTER

| | | | | | |
|---|----------------------|---------------|-------------------|------------------------------|---|
| E | Submitted By: | Craig Linehan | Position : | SPRC Chair | E |
| F | Phone | 410-987-4700 | Email : | clinehan3@gmail.com | F |
| | | | | Example: johndoe@example.com | |

Worksheet 1: NON HOUSING COMPENSATION PAID DIRECTLY TO THE PASTOR FOR THE UPCOMING YEAR

Line # 1, 3, 4 and 5 - these items are always part of the salary (base compensation).

Item #2 - Do NOT report the amount the pastor sends to the IRS. However, if the CHURCH reimburses the pastor for some/all of his/her Self-Employment Tax, this amount must be reported on Line 2, as it is considered additional compensation. Note: Churches should NOT withhold Self-Employment Taxes from clergy compensation.

The amount on Line #1 should NOT include any of the amounts listed on Lines #2-5.

| | | | |
|---|--|-----------|---|
| 1 | Cash Salary: Enter the pastor's cash salary to be paid for the upcoming year. | \$ 53,582 | 1 |
| 2 | Self-Employment Tax Payments: Enter ONLY if the church contributes towards the pastor's self-employment tax in ADDITION TO the base salary. | \$ - | 2 |
| 3 | Other Compensation: Enter only if the church pays <u>additional</u> compensation, such as bonuses or gifts? | \$ - | 3 |
| 4 | Equitable Compensation Support: Include <u>only</u> if the church has an approval letter from the Unified Funding Task Force | \$ - | 4 |
| 5 | Other Support: Other support received from Conference or Region (do NOT include equitable compensation in this amount) Do NOT include amounts paid for pension or medical benefits. | \$ - | 5 |
| 6 | TOTAL - Non-Housing Compensation (Lines 1-5) | \$ 53,582 | 6 |

Worksheet 2: OTHER COMPENSATION ITEMS PAID BY THE CHURCH ON BEHALF OF THE PASTOR

Lines 7-11 in this worksheet are additional compensation and must be reported in Worksheet 2. In certain situations, the amounts paid by the church could be considered a pre-tax payroll deduction. Consult a tax advisor to see if that applies to you.

Do NOT include Pension amounts (CPP, DB and/or DC) paid BY the church FOR the pastor!

| | | | |
|----|--|----------|----|
| 7 | After tax UMPIP or ROTH - Optional: USE <u>ONLY</u> IF THE CHURCH IS PAYING THE <u>PASTOR'S</u> AFTER-TAX UMPIP OR ROTH CONTRIBUTIONS | \$ - | 7 |
| 8 | Pre-Tax UMPIP - Optional: USE <u>ONLY</u> IF THE CHURCH IS PAYING THE <u>PASTOR'S</u> PRE-TAX UMPIP CONTRIBUTIONS (See Contribution Election form for more information.) | \$ - | 8 |
| 9 | Flexible Spending Account Contribution - Optional: USE <u>ONLY</u> IF THE CHURCH IS PAYING THE <u>PASTOR'S</u> FLEXIBLE SPENDING CONTRIBUTIONS | \$ - | 9 |
| 10 | HealthFlex (Conference Health Insurance) Premiums: USE <u>ONLY</u> IF THE CHURCH IS PAYING THE <u>PASTOR'S PORTION</u> OF HEALTHFLEX INSURANCE PREMIUMS. THIS IS <u>NOT</u> THE CHURCH'S YEARLY HEALTH INSURANCE OBLIGATION OF \$10,320. | \$ 5,844 | 10 |
| 11 | Other Insurance Premiums (Medical, Disability etc...): USE <u>ONLY</u> IF THE CHURCH IS PAYING OTHER (NON-HEALTHFLEX) INSURANCE PREMIUMS <u>ON BEHALF OF THE PASTOR</u> | \$ - | 11 |
| 12 | TOTAL - Other Compensation Items (Lines 7-11) | \$ 5,844 | 12 |

Worksheet 3: HOUSING COMPENSATION

| | | | |
|----|--|-----------|----|
| 13 | Will pastor be living in a church parsonage (Y or N) - Click in cell to make selection | N | 13 |
| 14 | Housing Allowance: Enter the amount the pastor will receive as housing allowance for the upcoming year. Leave this blank if a parsonage is provided. | \$ 20,364 | 14 |

Worksheet 1-3 Summary: TOTAL PLAN COMPENSATION

The numbers in the following chart summarize what you have entered in previous sections of this report. **Total Plan Compensation** is used for the purpose of calculating pension and self-employment tax.

| | | | | |
|----|----|---------------|--|----|
| 15 | \$ | 53,582 | Cash Salary | 15 |
| 16 | \$ | | - Self-Employment Tax Payments | 16 |
| 17 | \$ | | - Other Cash Compensation | 17 |
| 18 | \$ | | - Equitable Compensation support | 18 |
| 19 | \$ | | - Other Support | 19 |
| 20 | \$ | | - After tax UMPIP | 20 |
| 21 | \$ | | - Pre-Tax UMPIP | 21 |
| 22 | \$ | | - Flexible Spending Account Contribution | 22 |
| 23 | \$ | 5,844 | Health Insurance Premiums | 23 |
| 24 | \$ | | - Other Insurance Premiums | 24 |
| 25 | \$ | 59,426 | Total Cash Compensation | 25 |
| 26 | \$ | 20,364 | Housing Compensation** | 26 |
| 27 | \$ | 79,790 | Total Plan Compensation | 27 |

Note: Line 25 of THIS report should be included on line 53 or 54 of your Statistical Report (EZRA)

** If you indicated the church provides a parsonage, this number is 25% of the total of the Total Cash Compensation and is used for pension calculation. Otherwise, it is the actual Housing Allowance paid to the pastor.

Worksheet 4: ACCOUNTABLE REIMBURSEMENT AMOUNT FOR UPCOMING YEAR

There is no need to designate the categories of how the reimbursements are used. Using one figure gives the pastor and congregation some flexibility in how the money is used, especially in years when one category might have higher demands than another. The total is not to be exceeded without additional approval by the Church Council, and if there is money left at the end of the year, it is not to be paid to the pastor.

28 **Total Expected Accountable Reimbursement:**

\$ 5,000

28

Enter the total amount committed to reimbursable expenses for the year.

Worksheet 5: BENEFITS ELIGIBILITY

Pension and medical eligibility will automatically display based on your selections for lines 29,30, and 31. It is important that you choose the correct information for these lines in order for Worksheet 6 to auto-calculate correctly. Benefits questions? Please contact our benefits office at 410-309-3479 (Karen Conroy) via email at benefitsoffice@bwcumc.org or visit our website at http://www.bwcumc.org/administration/benefits/.

29 **Pastor's Conference Relationship :** Full Elder (FE) 29
 30 **Appointment Status / Code:** Fulltime 30
 31 31

Answer BOTH Questions Above (29-30) to Determine Benefit Eligibility

| PENSION ELIGIBILITY | | | MEDICAL ELIGIBILITY |
|--|---|---|---------------------|
| CRSP (DB/DC) | UMLife Options/ CPP | UMPIP | HealthFlex |
| Required | Required | Optional | Required |
| CRSP Notes | UMLO/ CPP Notes | UMPIP Notes | Healthflex Notes |
| DB=11% of Plan Comp Limited by the DAC (\$74,199)-----DC=3% of Plan Compensation | CPP/UMLO=3% of Plan Comp. Limited by 2x the DAC (\$148,398) | OPTIONALBWC encourages clergy participation (at 1% or more) to receive matching funds. | Required |

32


32

32N

32N

Worksheet 6: BENEFIT RATES AND PARTICIPATION (Answer ALL questions on Worksheet 5 before proceeding)

Data from Worksheet 5 (above) is used to calculate rates for CRSP (DB & DC) and CPP or UMLifeOptions. As stated in the CRSP Notes, if Total Plan Compensation exceeds the Denominational Average Compensation (DAC) of \$74,199, the Defined Benefit will be calculated at 11% of the DAC. The CPP/UMLife Options is Limited by 2x the DAC, or \$148,398.

| | | | | | | |
|-----|---|-------------------|-----------------|---|----|-----|
| 33 | Total Plan Compensation (for Pension and UMPIP Calculations) | \$ | 79,790 |  CRSP Participating? (Y or N) Y | 33 | |
| | CRSP - Clergy Retirement Security Program | Maximum \$ | Total \$ | | | |
| 34 | - DB - Defined Benefit (Plan Comp x 11%) | \$8,162 | \$ 8,162 | | | 34 |
| 35 | - DC - Defined Contribution (Plan Comp x 2%) | No Limit | \$ 1,596 | | | 35 |
| 35a | - DC - UMPIP Matching Funds (Plan Comp x 1%) * | No Limit | \$ 798 | | | 35a |
| 36 | TOTAL CRSP | \$ | 10,556 | | | 36 |

* If clergy is participating in CRSP, church is *always* billed 3% for DC. However, the DC shown above is split (2% & 1%) to show the potential matching funds for clergy if they contribute at least 1% (of their plan compensation) to their UMPIP.

| | | | | | |
|----|---|---------------------|-----------------|-------------------------|----|
| | CPP - Comprehensive Protection Plan / UMLO - UMLifeOptions | Maximum \$ * | Total \$ | CPP | |
| 37 | - Plan Comp x 3% | \$4,452 | \$ 2,394 | Participating? (Y or N) | 37 |
| 38 | TOTAL CPP / UMLifeOptions | \$ | 2,394 | Y | 38 |

39
 40 **HealthFlex - Medical Insurance** 40

The church's mandatory portion for all eligible clergy is \$860/month or \$10,320/year.
 See the Benefits Eligibility Chart for further information.

| | | | | | |
|----|--------------------|----|---------------|-------------------------|----|
| | | | | HealthFlex | |
| | | | | Participating? (Y or N) | |
| 41 | | | | Y | 41 |
| | Annual Rate | \$ | 10,680 | | |

42
 43

Church Conference Compensation Summary Report for: Carissa G. Surber

****Please bring all pages of this report to your Church Conference.****

Severna Park FINANCIAL OBLIGATION FOR Carissa G. Surber

Based on compensation and benefits (amounts and participation) entered in the areas above, the church's total financial obligation to the pastor is shown below.

| Compensation Categories | Compensation Totals |
|---|---------------------|
| Pastor Living in a Parsonage? | |
| Total Cash Compensation | \$ 59,426 |
| Housing Allowance (no amount will display for parsonage) | \$ 20,364 |
| *HealthFlex Premium paid to Annual Conference (Church Portion) | \$ 10,680 |
| *DB - Defined Benefit | \$ 8,162 |
| *DC - Defined Contribution | \$ 2,394 |
| *CPP/UMLO - Comprehensive Protection Plan / UMLifeOptions | \$ 2,394 |
| Total Expected Expense Reimbursement | \$ 5,000 |
| TOTAL - Financial Obligation for Pastor | \$ 108,419 |
| <i>* Amounts will only display if "Participating?" = "Y" (see Worksheet 6 - above)</i> | |
| After church conference, the District Administrator will use this report to update pastor compensation records. Please be sure you have checked the amounts shown. | |

CONFERENCE SIGNATURES

Prior to uploading to Arena, please type the names of each person who will be asked to sign this report at your Church Conference.

I acknowledge that the church conference approved the Pastor's Total Salary, Housing and Accountable Reimbursement. I also understand that if there is a parsonage value listed, it is not a cash payment of any kind.

Pastor: Carissa G. Surber Date: 9/30/20
 Print or Type Name >> Carissa G. Surber

SPRC Chair: Craig Linehan Date: 9/30/20
 Print or Type Name >> Craig Linehan

Treasurer/Finance Chair: Lynne E. Chaput Date: 9/29/20
 Print or Type Name >> Lynne E. Chaput

District Superintendent or Presiding Elder: _____ Date: _____
 Print or Type Name >> _____

IMPORTANT INSTRUCTIONS - PLEASE READ BELOW !!

Once you have completed this form, please do the following:

- **SAVE** an electronic copy of your form on your PC or Mac (remember where you saved it)
- **SUBMIT** an electronic copy of your form to the BWC by uploading it to the "Clergy Compensation Report Summary" page in Arena at **least 10 days** in advance of your Church Conference. *Note: You will need to use the last page of this report to fill in the required fields on the summary page in Arena.*
- **PRINT and PREPARE** copies of this report for those who will be voting at your Church Conference (CC). A copy of this report will be included in the packet for the presiding elder. The presiding elder will require this report to be signed at your church conference and will return it to the District Office.

A final copy with all signatures will be sent to you after all of the above have been completed.