

2019 CLERGY COMPENSATION REPORT INSTRUCTIONS

READ INSTRUCTIONS BEFORE COMPLETING THIS REPORT

Purpose and Process

The Clergy Compensation and Expense Report is used to set the pastoral compensation for those under appointment by the Bishop to a church. This report insures that pastors are receiving a salary consistent with GNJ's equitable salary guidelines, as well as appropriate benefits based on conference relationship and appointment status. **This form should be completed for each pastor under appointment.** This report is completed by the S/PPRC and then brought to the Church Council for approval and signature prior to submission and action by the Charge Conference. The recommendation becomes final after action by the Charge Conference and the signature of the District Superintendent.

Complete This Report in Excel Only

This report exists in Excel in order to make completing the form easier for the local churches. In order for certain amounts to automatically calculate correctly, please only complete this report in Excel. **Handwritten forms cannot be accepted.**

Housing Exclusion Resolution Now Attached

In order to make completing the Housing Exclusion Resolution easier (required from all clergy), this form has now been added as a third page to the Clergy Compensation Report. Page 3 will automatically be completed for you upon entering amounts on line 5 and/or line 11 of this report. The only item on page 3 that must be manually typed in is the pastor's home address.

Form W-2 Reporting

For the appropriate W-2 reporting boxes, please refer to the individual lines on the Clergy Compensation Report.

Date Effective

The effective date for changes in compensation is January 1, 2019, except in the case where there is a change either in the pastor's status or the pastoral appointment at some other date.

Multi-Point Charge

For a multi-point charge, each church should be assigned one of the columns (Church A, B, or C) and this should be used consistently throughout the report.

Conference Relationships

| | | | |
|-----------|-----------------------------------|-----------|---|
| AF | Affiliate Member | OP | Probationary Member of Other Conference |
| AM | Associate Member | OR | Retired Member Other Conference |
| CP | Coordinating Pastor | PE | Provisional Elder |
| DM | Diaconal Minister (1992) | PD | Probationary Deacon |
| DR | Retired Diaconal Minister (1992) | PL | Part Time Local Pastor |
| FD | Deacon in Full Connection | RA | Retired Associate Member |
| FE | Elder in Full Connection | RD | Retired Deacon in Full Connection |
| FL | Full Time Local Pastor | RE | Retired Full Elder |
| LM | Certified Lay Minister | RL | Retired Local Pastor |
| OA | Associate Member Other Conference | RO | Retired Member Other Conference |
| OD | Deacon Member Other Conference | RP | Retired Probationary Member |
| OE | Elder of Other Annual Conference | SP | Student Local Pastor |
| OF | Full Member Other Denomination | SY | Supply Pastor |

Minimum Salary

The Minimum Equitable Salary Guide can be found at the back of these instructions. This guide represents the minimum amount of a pastor's cash salary linked to status and years of full time service. Only full time years of service are used to calculate the minimum salary (part time equivalents are not eligible). Pastors receiving their first full time appointment will move to level one on January 1st after having been appointed for a complete appointment year. For example, a pastor receiving his/her first full time appointment on July 1, 2018 would move to level one on January 1, 2020. Please check with your pastor to determine their number of full time years under appointment.

Line-by-Line Report Instructions

1. Church Salary

This is the cash salary that is recommended and approved by the S/PPRC and Church Council that comes from local church resources.

2. GNJAC Equitable Compensation Grant

If the church has a letter from the District Superintendent providing a grant for Equitable salary, that amount is entered here. Do not include amounts requested but not yet approved through the grant process.

3. GNJAC Salary Supplement Grant

If the church has a letter from the District Superintendent providing a grant for Supplemental salary, that amount is entered here. Do not include amounts requested but not yet approved through the grant process.

4. Taxable Cash Allowances

Enter any amount designated for non-vouchered expenses (i.e. the church gives the pastor an allowance and does not ask for an accounting of how it was spent or does not require IRS documentation). Note: this is taxable income.

5. Housing Allowance

This is cash paid directly to a pastor to provide his/her own home when a parsonage is not provided (pastor pays SECA tax). This increases the dollar amount budgeted by the church for a pastor's compensation.

If you are receiving a Housing Allowance, it is recommended to exclude this amount (or some other designated amount) from the pastor's taxable income as a Housing Exclusion (Line 11 of this report). Pastors should consult their accountant to determine how to calculate exclusions. See more information on a Housing Allowance [here](#).

In addition to designating this allowance on the Clergy Compensation Report, the IRS requires that a Housing Exclusion Resolution be completed. A housing allowance should always be documented only in Box B of this form. Entering the amount of the Housing Allowance in line 5 of the Clergy Compensation Report will automatically enter this information into the Housing Exclusion Resolution on page 3.

6. Total Salary

This line will automatically calculate the total of lines 1-5. This amount represents the total amount of cash salary paid to the pastor from all sources.

TAX SHELTERED SALARY ITEMS (Lines 7-12)

Use this section to list the tax-sheltered portion of the salary reported on Line 6. Any of these tax-sheltered designations do not increase the church's financial responsibility but is a deduction from the pastor's cash compensation. These items should not be reported in Form W-2 Box 1 as taxable income. Refer to the individual lines on the Clergy Compensation Report for the appropriate reporting boxes.

7. Tax-Deferred UM Personal Investment Plan (UMPIP)

UMPIP is a retirement plan administered by Wespath Benefits and Investments. A pastor may choose to have this amount withheld from his/her salary and sent to Wespath for investment in their Personal Investment Plan (UMPIP) on a tax-deferred basis. Contribution to UMPIP is strongly recommended and is the option of the pastor. **Per 2012 General Conference changes, pastors contributing at least 1% of Plan Compensation into UMPIP will gain an additional 1% match into CRSP.**

Pastors must complete a Contribution Election Form if this is a new appointment or a new election. This form should be sent directly to Wespath and also filed at the local church. This form and more information on UMPIP are available [here](#).

8. Other Tax-Deferred IRS Section 403(b) Investment

This line is for retirement savings withheld from salary and paid to a plan other than UMPIP, such as a 403(b).

9. Health Insurance Contribution

This line will automatically calculate upon entering the health insurance premium amount on line 21. **Do not manually complete this line.** This amount represents the 2% withheld from a full time pastor's salary reported on lines 1-3. If part of a clergy couple, line 9 must manually be changed to half the calculated amount, representing the 1% contribution by each spouse. A health insurance premium paid for a plan that is NOT the Conference plan should be reported on line 15. If you wish to waive out of this plan, please contact Alexa Taylor at ataylor@gnjumc.org for further instructions.

10. Flexible Spending Account Contribution

This is an amount withheld from the pastor's salary and used by the church to reimburse medical or childcare expenses on a tax-exempt basis. **The maximum allowable amount is \$2,650.** Reporting an amount on this line does not constitute a Flexible Spending Plan. The church must have a written Plan Document and an Enrollment Form. A Plan Form is required to change the amount withheld per IRS rules. Professional assistance is recommended to set up Section 125 Flexible Spending Plans. Do not use this line to report medical expenses that are not reimbursed under a qualified Section 125 plan. Instead, use line 15.

11. Housing Exclusion

A Housing Exclusion is an amount excluded from the pastor's taxable income for any amount spent on maintaining or furnishing the pastor's home. This is a dollar amount designated by the clergy person and approved by the local church to provide a tax shelter for housing-related expenses (pastor pays SECA tax).

A housing exclusion is meant to defray costs incurred by clergy which directly relate to providing a home for self and family including, as applicable, any and all of the following: rent, mortgage payments and interest, furnishings, insurance, real estate taxes, utilities, maintenance and upkeep, and any other expenses directly associated with the provision of housing. Allowable expenses do not include personal items such as food, clothing, entertainment, and domestic help. Any amount designated that is not spent must be added into the taxable amount by the pastor at the time of filing his/her taxes. A housing exclusion may not be done retroactively. Pastors should consult their accountant to determine how to calculate exclusions. See more information on a Housing Exclusion [here](#).

The IRS requires that all clergy complete a Housing Exclusion Resolution (even if the amount is zero). Entering the amount of the desired Housing Exclusion in line 11 of the Clergy Compensation Report will automatically enter this information into the Housing Exclusion Resolution on page 3.

12. Total Tax Sheltered Salary

This line will automatically calculate the total of lines 7-11.

TAXABLE SALARY ITEMS (Lines 13-18)

Lines 13 and 14 are used to report taxable items deducted from the salary as listed on Line 1.

13. Tax-Paid UM Personal Investment Plan (UMPIP)

UMPIP is a retirement plan administered by Wespath Benefits and Investments. A pastor may choose to have this amount withheld from his/her salary and sent to Wespath for investment in their Personal Investment Plan (UMPIP) on an after-tax basis (considered taxable income in the current year). Contribution to UMPIP is strongly recommended and is the option of the pastor. **Per 2012 General Conference changes, pastors contributing at least 1% of Plan Compensation into UMPIP will gain an additional 1% match into CRSP.**

Pastors must complete a Contribution Election Form if this is a new appointment or a new election. This form is to be filed at the local church. This form and more information on UMPIP are available [here](#).

14. Health Insurance Contribution

2% of salary required contribution for the Conference Health Insurance Plan **ONLY** if the church has not established a Section 125 Premium Plan. This is considered taxable income in the current year.

15. Expenses Paid Directly by the Local Church Not Included in Lines 1-14

These are expenses paid directly by the local church on behalf of the pastor, including reimbursements to the pastor for social security payments, auto expenses including auto insurance and lease payments, club memberships, children's scholarships, health insurance premiums for non-Conference health plans, etc. **The details of these expenses must be outlined in a written agreement and submitted with the Clergy Compensation Report.**

16. Cash Paid to Clergy

This line will automatically calculate.

17. Total Federal Taxable Salary

This line will automatically calculate.

18. Total Salary

This line will automatically calculate and must equal line 6.

PARSONAGE**19. Is a Parsonage Provide for Clergy?**

If the church provides a parsonage to the pastor, enter an X in the appropriate church column. Doing this will automatically populate the second half of line 19 which will be used to calculate line 20.

20. Parsonage Value for Pension Purposes

If an X is placed in line 19, this line will automatically calculate the amount for which the parsonage is valued for pension purposes.

BENEFITS (NON-TAXABLE)**Lines A, B, C, D, and E**

Please enter an X on the appropriate line if you are in any of the categories listed in lines A-E. Doing this will automatically calculate the benefits that specific conference relationships and appointment statuses are eligible to receive. An X is not required for all conference relationships, and this should match the conference relationship and appointment status listed at the beginning of this report. If you are uncertain about the pastor's status, please ask your pastor. Appointment status and conference relationship information is provided on the clergy appointment memo for all new appointments.

- If you enter X in Box A or C, you are not eligible for CPP or UMLife Options.
- If you enter X in Box B, you are not eligible for CRSP, CPP, or UMLife Options.
- If you enter X in Box D (only eligible category is ½ time ordained clergy), you are eligible to receive UMLife Options (Box 26).
- If you enter X in Box E, you are not eligible for CPP or UMLife Options.

21. Health Insurance Premium for Conference Plan

Only pastors serving under full time appointment are eligible to receive the Conference health insurance plan. If a pastor is serving full time, enter **\$15,000** as the 2019 health insurance premium. If not full-time, please leave this line blank. If serving full time as part of a clergy couple, please enter the premium agreed upon by each church which is most commonly an even split of the premium amount.

Entering a premium on this line will automatically calculate the pastor's 2% salary contribution on line 9. If the pastor chooses to not make this a tax-deferred contribution, the amount on line 9 must be deleted and instead entered manually on line 14. If part of a clergy couple, line 9 must manually be changed to half the calculated amount, representing the 1% contribution by each spouse.

22. Net Health Insurance

This line will automatically calculate. This amount is calculated by subtracting the 2% pastoral salary contribution from the total premium cost (either line 9 or 14).

23. Pension Plan Compensation

This line is automatically calculated. The amount on this line is the definition of compensation for pension purposes and is used to determine the CRSP, CPP, and UMLife benefits (lines 24-26) received by eligible pastors.

Note: Retired clergy and lay persons serving as Supply Pastor (SY) or Certified Lay Minister (LM) do not receive contributions for conference sponsored CRSP, CPP, UMPIP or UMLife Options. For those pastors, lines 24-27 should be zero dollars. If, however, your church has adopted the UMPIP plan for lay employees, please enter the annual contribution amount for the Supply Pastor on Line 26.

24. Clergy Retirement Security Program (CRSP)

CRSP is a retirement program providing lifetime income for those who serve as clergy in The United Methodist Church. This line will automatically calculate. The amount on this line represents the annual premium that will be billed from the Conference to the local church.

- Only pastors serving full time, $\frac{3}{4}$ time, or $\frac{1}{2}$ time are eligible for CRSP.
- Only pastors serving less than full time can waive out of CRSP. If waiving out, enter zero on this line.
- More information on CRSP available [here](#).

25. Comprehensive Protection Plan (CPP)

CPP provides death benefits, long-term disability income replacement, and certain other survivor benefits for eligible clergy of The United Methodist Church and their families. This line will automatically calculate. The amount on this line represents the annual premium that will be billed from the Conference to the local church.

- Only pastors serving full time or $\frac{3}{4}$ are eligible.
- Part-Time Local Pastors and Student Local Pastors are not eligible.
- More information on CPP available [here](#).

26. UM Personal Investment Plan (UMPIP)

This line represents the church's contribution to UMPIP. This benefit is only available to pastors serving $\frac{1}{4}$ time that are no longer eligible to receive CRSP (line 24). This line will automatically calculate. The amount on this line represents the annual premium that will be billed from the Conference to the local church.

- If waiving out of this benefit, enter zero on this line. For a waiver form, please contact Alexa Taylor at ataylor@gnumc.org.
- More information on UMPIP available [here](#).

27. UMLife Options

UMLife is long-term disability and life insurance coverage offered to eligible United Methodist clergy and lay employees. This line will automatically calculate.

- Only $\frac{1}{2}$ time clergy serving as a Full Member, Provisional Member, Deacon in Full Connection, or Associate Member are eligible.
- Part-time Local Pastors or Student Local Pastors are not eligible.
- More information on UMLife Options available [here](#).

28. Other Non-Taxable Benefits

Indicate on this line any other non-taxable benefits you are paying for your pastor. The details of these benefits should be outlined in a written description and submitted with the Clergy Compensation Report. Non-Conference health insurance premiums are taxable and should be entered on line 15.

29. Total Benefits Cost

This line will automatically calculate the total of lines 21-28 (excluding line 23). This amount will be the total cost of all benefits paid by the local church.

REIMBURSED BUSINESS EXPENSES (NON-TAXABLE)

An accountable reimbursement plan is not a salary reduction item (tax-shelter). A reimbursement assumes that the employer (church) is paying for the employee's (pastor) business expenses out of its own funds. When an employer pays an employee for his/her business expenses through a salary reduction, it is the employee and not the employer that is paying for the expenses. Reimbursements paid through a salary reduction agreement would be taxable to the employee.

In order for a reimbursement plan to be accountable, the employee must submit proper documentation of the expense in a timely manner (no more than 60 days after the expense). **Note:** All full time clergy must receive a minimum of \$2,500 in reimbursable expenses.

30. Travel Expenses

Show amount budgeted for reimbursed travel. Pastor must submit documentation of date, place, business purpose, and mileage.

31. Continuing Education Expenses

Show amount budgeted for continuing education events. Pastor must submit documentation of date, place, and event.

32. Other Business Expenses

List amount budgeted for other business-related expenses (e.g. business related meals, resources, etc.). Pastor must submit receipts.

33. Total Reimbursed Business Expenses

This line will automatically calculate the total of lines 30-32.

MINIMUM EQUITABLE SALARIES FOR 2019

| YEARS OF SERVICE | CLERGY IN FULL CONNECTION | PROVISIONAL AND ASSOCIATE MEMBER | FULL TIME LOCAL PASTOR |
|------------------|---------------------------|----------------------------------|------------------------|
| | | (93%) | (88%) |
| 0 | \$ 45,084 | \$ 41,928 | \$ 39,674 |
| 1 | \$ 45,390 | \$ 42,213 | \$ 39,943 |
| 2 | \$ 45,696 | \$ 42,497 | \$ 40,212 |
| 3 | \$ 46,002 | \$ 42,782 | \$ 40,482 |
| 4 | \$ 46,308 | \$ 43,066 | \$ 40,751 |
| 5 | \$ 46,614 | \$ 43,351 | \$ 41,020 |
| 6 | \$ 46,920 | \$ 43,636 | \$ 41,290 |
| 7 | \$ 47,226 | \$ 43,920 | \$ 41,559 |
| 8 | \$ 47,532 | \$ 44,205 | \$ 41,828 |
| 9 | \$ 47,838 | \$ 44,489 | \$ 42,097 |
| 10 | \$ 48,144 | \$ 44,774 | \$ 42,367 |
| 11 | \$ 48,450 | \$ 45,059 | \$ 42,636 |
| 12 | \$ 48,756 | \$ 45,343 | \$ 42,905 |
| 13 | \$ 49,062 | \$ 45,628 | \$ 43,175 |
| 14 | \$ 49,368 | \$ 45,912 | \$ 43,444 |
| 15 | \$ 49,674 | \$ 46,197 | \$ 43,713 |

This guide represents the minimum amount of a pastor's cash salary linked to status and years of full time service which are determined by the number of complete full years of pastoral service. This does not include part time appointments/equivalents or a time of leave of absence.

There is a 2% increase in base salary (based on the 2018 minimum salaries) for each full year of full time service under appointment for up to 15 years.

Any change in clergy minimum salaries related to a change of clergy status through ordination, commissioning, or licensing in 2018 will become effective as of January 1, 2019. Pastors receiving their first full time appointment will move to level one on January 1st after having been appointed for a complete appointment year. For example, a pastor receiving his/her first full time appointment on July 1, 2018 would move to level one on January 1, 2020.

- The minimum equitable salary for ¾ time pastoral appointments shall be ¾ of the required minimum.
- The minimum equitable salary for ½ time pastoral appointments shall be ½ of the required minimum.
- All appointments made less than ½ time shall be considered ¼ time appointments for pension purposes. These salaries shall be determined by the District Superintendent in consultation with the pastor and the local church.
- Each pastor's salary above the minimum equitable salary is determined by the local church or by the charge in consultation with the District Superintendent.

All full time pastors shall have an accountable reimbursement expense line item in the church budget to cover mileage for pastoral work, continuing education, and other professional ministerial expenses as allowed by the IRS. This reimbursable amount shall be at least \$ 2,500. For churches that are receiving Equitable Compensation support, their accountable reimbursement expense line should not exceed \$ 2,500.

Please refer to the Conference Journal for additional information.

**BENEFITS ELIGIBILITY GUIDE FOR UMC CLERGY
EFFECTIVE JANUARY 1, 2019**

Below you will see an explanation of the benefits each clergy member is eligible to receive according to his/her conference relationship and appointment status. For more information regarding these benefits, please view the Clergy Compensation Report Instructions [here](#).

| FULL TIME APPOINTMENT | CRSP | CPP | UM LIFE OPTIONS | UMPIP | HEALTH INSURANCE | DENTAL INSURANCE |
|--------------------------------------|--------------|--------------|-----------------|----------------------------------|-------------------|------------------|
| Full Member/Elder in Full Connection | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Elder Other Annual Conference | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Provisional | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Associate | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Deacon | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Member Other Methodist Denomination | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Local Pastor | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Member Other Denomination | Mandatory | Mandatory | Not Eligible | Elective Benefit | Mandatory | Eligible |
| Supply | Not Eligible | Not Eligible | Not Eligible | Eligible as church hire (see #3) | Eligible (see #2) | Eligible |

| 3/4 TIME APPOINTMENT | CRSP | CPP | UM LIFE OPTIONS | UMPIP | HEALTH INSURANCE | DENTAL INSURANCE |
|--------------------------------------|-------------------|--------------|------------------------|----------------------------------|------------------|------------------|
| Full Member/Elder in Full Connection | Eligible (see #1) | Mandatory | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Elder Other Annual Conference | Eligible (see #1) | Mandatory | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Provisional | Eligible (see #1) | Mandatory | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Associate | Eligible (see #1) | Mandatory | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Deacon | Eligible (see #1) | Mandatory | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Member Other Methodist Denomination | Eligible (see #1) | Mandatory | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Local Pastor | Eligible (see #1) | Not Eligible | Church Option (see #5) | Elective Benefit | Not Eligible | Eligible |
| Member Other Denomination | Eligible (see #1) | Not Eligible | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Supply | Not Eligible | Not Eligible | Not Eligible | Eligible as church hire (see #3) | Not Eligible | Eligible |

| 1/2 TIME APPOINTMENT | CRSP | CPP | UM LIFE OPTIONS | UMPIP | HEALTH INSURANCE | DENTAL INSURANCE |
|--------------------------------------|-------------------|--------------|-----------------|----------------------------------|------------------|------------------|
| Full Member/Elder in Full Connection | Eligible (see #1) | Not Eligible | Mandatory | Elective Benefit | Not Eligible | Eligible |
| Elder Other Annual Conference | Eligible (see #1) | Not Eligible | Mandatory | Elective Benefit | Not Eligible | Eligible |
| Provisional | Eligible (see #1) | Not Eligible | Mandatory | Elective Benefit | Not Eligible | Eligible |
| Associate | Eligible (see #1) | Not Eligible | Mandatory | Elective Benefit | Not Eligible | Eligible |
| Deacon | Eligible (see #1) | Not Eligible | Mandatory | Elective Benefit | Not Eligible | Eligible |
| Member Other Methodist Denomination | Eligible (see #1) | Not Eligible | Mandatory | Elective Benefit | Not Eligible | Eligible |
| Local Pastor | Eligible (see #1) | Not Eligible | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Member Other Denomination | Eligible (see #1) | Not Eligible | Not Eligible | Elective Benefit | Not Eligible | Eligible |
| Supply | Not Eligible | Not Eligible | Not Eligible | Eligible as church hire (see #3) | Not Eligible | Eligible |

| 1/4 TIME APPOINTMENT | CRSP | CPP | UM LIFE OPTIONS | UMPIP | HEALTH INSURANCE | DENTAL INSURANCE |
|--------------------------------------|--------------|--------------|------------------------|----------------------------------|------------------|------------------|
| Full Member/Elder in Full Connection | Not Eligible | Not Eligible | Church Option (see #5) | Eligible (see #4) | Not Eligible | Not Eligible |
| Elder Other Annual Conference | Not Eligible | Not Eligible | Church Option (see #5) | Eligible (see #4) | Not Eligible | Not Eligible |
| Provisional | Not Eligible | Not Eligible | Church Option (see #5) | Eligible (see #4) | Not Eligible | Not Eligible |
| Associate | Not Eligible | Not Eligible | Church Option (see #5) | Eligible (see #4) | Not Eligible | Not Eligible |
| Deacon | Not Eligible | Not Eligible | Church Option (see #5) | Eligible (see #4) | Not Eligible | Not Eligible |
| Member Other Methodist Denomination | Not Eligible | Not Eligible | Church Option (see #5) | Eligible (see #4) | Not Eligible | Not Eligible |
| Local Pastor | Not Eligible | Not Eligible | Not Eligible | Eligible (see #4) | Not Eligible | Not Eligible |
| Member Other Denomination | Not Eligible | Not Eligible | Not Eligible | Eligible (see #4) | Not Eligible | Not Eligible |
| Supply | Not Eligible | Not Eligible | Not Eligible | Eligible as church hire (see #3) | Not Eligible | Not Eligible |

| LEAVE | CRSP | CPP | UM LIFE OPTIONS | UMPIP | HEALTH INSURANCE | DENTAL INSURANCE |
|--|--|--------------|-----------------|-------|--|-------------------|
| Medical Leave with CPP Disability Benefits | Funded benefit (Defined Contribution - see #7) Conference responsible (Direct Benefit - see #8) | | | | Conference Pay | Eligible |
| Medical Leave w/o CPP Disability Benefits | Not Eligible | Not Eligible | | | Conference Pay | Eligible |
| Leave of Absence (Includes ¶353 & ¶354) | Not Eligible | Not Eligible | | | 12 months coverage (clergy expense) plus additional 12 months continuation coverage | Not Eligible |
| Sabbatical | Not Eligible | Not Eligible | | | | Eligible (see #6) |
| Attending School | Not Eligible | Not Eligible | | | Not Eligible | Not Eligible |

CHURCH CONTRIBUTION:

CRSP: If eligible for CRSP, the church pays 12.5% of the plan compensation.

CPP: If eligible for CPP, the church pays 3% of the plan compensation.

UM LifeOptions: If eligible for UM LifeOptions, the church pays 2% of the plan compensation.

UMPIP: If eligible for UMPIP, the church pays 12.5% of the plan compensation.

PLEASE NOTE:

1. Clergy appointed to 3/4 time or 1/2 time may enroll or waive out of CRSP. A waiver form is required if not enrolling in the plan.
2. Supply pastors (SY) are lay employees of the church, thus not appointed. Full time SY's may enroll in health insurance. However, unlike pastors in "mandatory" coverage, SY's will be terminated for non-payment following the last day of the billed month.
3. Supply pastors are eligible for UMPIP if the church has a lay employee UMPIP Adoption Agreement in place with Wespeth Benefits and Investments.
4. Clergy in 1/4 time status are eligible to enroll in UMPIP. A waiver form is required if not enrolling in the plan.
5. Churches may decide to become a plan sponsor into UM LifeOptions for pastors in these categories: 1/4 time Ordained Clergy or 3/4 time Part-time Local Pastors.
6. Must have been in an eligible appointment immediately prior to appointment to Sabbatical to be eligible for 12 months.
7. Defined Contribution component of CRSP for clergy while receiving disability benefits through CPP is funded via the Comprehensive Protection Plan (CPP).
8. Defined Benefit (DB) component of CRSP for clergy while receiving disability benefits through CPP is funded by the Conference.