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2023 PASTOR'S COMPENSATION, BENEFITS & REIMBURSEMENTS REPORT

print

Date of Report 12/4/2023

Church Palo Alto, Palo Alto, First UMC	Pastor Burke V Owens
SPRC Chair Pamela Reasner Cutkosky	SPRC Email pamelareasner@yahoo.com
Please indicate the reason for a change in compensation New appointment with move cost added	
Please indicate the % of Full-time service: Full Time	
ANNUALIZE ALL FIGURES regardless of the service term.	
Previous Effective Date	New Effective Date 7/1/2023 -12/31/2023

CASH SALARY

1. Previous Total Cash Salary (previous line 5 amount minus line 4)	\$0.00
2. + Cost of Living Increase (or Min. Salary Increase):(CPIW: 8.3% in 7/2022)	\$0.00
3. + Merit Increase or Any Other Cash Amounts Paid	\$67,000.00
4. + Moving Expense (Enter \$0 unless new Pastor appointment)	\$18,470.31
5. NEW TOTAL CASH SALARY (Lines 1 + 2 + 3 + 4) (Please make sure Line 5 is equal to or greater than the Required 'Minimum Salary' Amount)	\$85,470.31
5a. If Pastor is NOT participating in a Conference Health Insurance plan, amount WITHIN Cash Salary that is for INDIVIDUAL Health Care Insurance (such as the Health Exchange). This amount is taxable. READ INSTRUCTIONS	\$0.00
6. Amount WITHIN Cash Salary (Line 5) which is designated For Tax-Deferred Pension Contributions (IRC Sec. 403(b))	\$2,400.00
7. Amount WITHIN Cash Salary (Line 5) which is designated For Additional Housing-Related Costs (IRC Sec. 107)	\$4,000.00
8. Amount WITHIN Cash Salary (Line 5) which is designated For Health Care cafeteria plans (IRC Sec. 125)**	\$0.00

PARSONAGE, HOUSING ALLOWANCE, AND/OR UTILITIES PAID BY THE CHURCH**

NOTE**: Housing amounts and church-paid utilities are part of 'Clergy Compensation'. All such amounts (shown on Lines 6 through 11) are also subject to 15.3% SECA tax (Social Security), which is paid by the pastor. At year-end, all such housing-related amounts are to be reported in Box 14 of the Clergy W-2 Form, provided that those amounts have also been expended by year-end for housing purposes, and provided that the pastor has certified the expenditure of these funds for housing purposes on the prescribed form (IRC Sec. 107).

9. Is the Pastor living in the Parsonage, or other Church-Provided housing?	Yes
10. Housing Allowance Paid to the Pastor (in Lieu of a Parsonage) (IRC Sec. 107)	\$0.00
11. Utilities: Paid to the Pastor as an Allowance, OR Paid directly to Utility Companies	\$5,000.00
Utility Excursion Type	Paid to the Pastor
12. TOTAL OF HOUSING ALLOWANCE AND/OR ANY CLERGY UTILITIES PAID BY THE LOCAL CHURCH (by allowance or directly to Utilities) (Line 10 + Line 11)	\$5,000.00
13. TOTAL CHURCH-PAID COMPENSATION (Line 5 + Line 12)	\$90,470.31

{Note for Treasurers: Taxable Wages in Box 1 of the Clergy W-2 Form should equal the Cash Salary amount (line 5) minus any amounts designated on lines 6, 7, & 8 provided that the amounts on Lines 6, 7 & 8 have been expended by year-end for the purposes designated}.

CHURCH-PAID EMPLOYEE BENEFITS	
14. HEALTH INSURANCE PREMIUMS for plan offered by the Conference (Paid to the Conference) IMPORTANT UPDATE! PLEASE READ HEALTH INSURANCE INSTRUCTIONS!	\$14,977.00
15. PENSION & BENEFIT EXPENSE	\$14,877.15
15a. Additional Church Contribution (Optional)	\$0.00
16. TOTAL OF COMP. PLUS HEALTH INS & PENSION (Lines 13 + 14 + 15)	\$120,324.46
ACCOUNTABLE REIMBURSEMENTS FOR PROFESSIONAL EXPENSES (Not included as part of compensation, and NOT a reduction from Salary) Reimbursable expenses are negotiated between the Pastor and the S/PPRC. Typical Accountable Reimbursements include Automobile Travel Expense (Calculated as miles x IRS Rate /Mile (57.5 cents as of 1/1/2022), ACS Room & Meals, Continuing Education, professional memberships, subscriptions, meal meetings, etc. These expenses are NOT to be budgeted as line items and are payable only with proper documentation.	
17. TOTAL OF ACCOUNTABLE REIMBURSEMENTS FOR PROFESSIONAL EXPENSES	\$5,000.00
18. GRAND TOTAL OF ALL CLERGY COMPENSATION AMOUNTS, PLUS HEALTH INSURANCE AND EXPENSE REIMBURSEMENT COSTS (Lines 16 + 17)	\$125,324.46

Clergy Pension & Benefit Bill Worksheet	
1. Pensionable Plan Compensation - The number to the right is the amount upon which the CRSP-Defined Contribution and CPP are based. This number is Line5 + Line11 above, and, for those where a parsonage or church-housing is provided, an additional 25% of the total of Line5 + Line11 above is added)	\$113,087.89
2. Calculated Defined Benefit (DB) Component of Clergy Retirement Security Plan (CRSP) Shown on Line 3: \$6,961 if Full-Time; \$5,221 if ¾ Time; \$3,481 if ½ Time	
3. Annual CRSP DB Component	\$6,961.00
4. Calculated Defined Contribution (DC) Component of Clergy Retirement Security Plan (CRSP) a. Pensionable Plan Compensation from Line 1 above b. Multiplied by .03, the total is shown on Line 5	
5. Annual CRSP DC Component	\$3,392.64
6. Calculated Comprehensive Protection Plan (CPP) component of Pension Plan a. If Full Time or ¾ time Clergy Member, Pensionable Plan Compensation from Line 1 above is multiplied by .04 . The total is shown on Line 7. b. *Part-Time local pastors are not eligible to receive CPP coverage. \$0 entered for the CPP component in Line 7.	
7. Annual CPP Component	\$4,523.52
TOTAL ESTIMATE of Pension Costs (total of lines 3, 5 & 7) (ENTERED on LINE 15 of the PASTORAL COMPENSATION FORM above)	\$14,877.15

Pension Override Amount \$14,877.15