

Red box references  
statistical tables

Blue box  
references W-2

Recommendation from Church Council for  
Ministerial Support to be paid for Calendar Year 2021

SC CONFERENCE OF UMC CHARGE (335061), Columbia District

Status FE Service Time Full Time Pensions Participant IN

Is a parsonage available? No

If yes, does the pastor live in the parsonage? No

Calculated for the year, effective from 01/01/2021 until 12/31/2021, MSF properly replaced, or this appointment ends.

Church/Institution	UM Conference Center	Totals
Number	335061	
Housing Allowance in lieu of parsonage	15,000.00	15,000.00
Adoption Agreement on file with Pensions Office		
Gross Compensation	47,353.00	47,353.00
HDH H3000 P5-Participant + 1	984.00	984.00
Full Service-Participant + 1	156.72	156.72
Dental HMO-Participant +1	312.00	312.00
FSA		
Health Savings Account w/h	3,000.00	3,000.00
Dependent Care		
Tax Deferred Personal Contribution	625.00	625.00
Utility/Parsonage Exclusion	10,000.00	10,000.00
Taxable Compensation	32,275.28	32,275.28
Add Back Utility/Parsonage Exclusion	10,000.00	10,000.00
<b>Cash Compensation Paid to Pastor</b>	<b>42,275.28</b>	<b>42,275.28</b>
Billable Compensation	62,353.00	62,353.00
Direct Bill Percentage	100	
Direct Bill		
Charge Health Insurance Cost	12,300.00	12,300.00
Defined Contribution "CRSP DC" <i>3% for FT and % from Adoption Agreement for eligible PT of Billable Compensation</i>	1,871.00	1,871.00
Defined Benefit "CRSP DB" <i>Based on Full Time Service</i>	5,964.00	5,964.00
Welfare Plan <i>3% of Billable Compensation capped at 200% of DAC</i>	1,871.00	1,871.00
Total Direct Billing Cost	22,006.00	22,006.00
Compensation Package		84,359.00

Signatures and Equitable Compensation/Congregational Development Notes (if applicable) on back of next page.

Note A-Add housing allowance and utility exclusion together for W-2 box 14

Note B-Add health insurance deduction and health insurance cost together for W-2 box 12, code "DD"

Note C-You will receive a letter in December from the Conference Benefits Office with the total to be reported as Health Savings Account in box 12, code "W"

Recommendation from Church Council for  
Ministerial Support to be paid for Calendar Year 2021

Name Charles Farnum Charge SC CONFERENCE OF UMC CHARGE (335061) District Columbia District

\_\_\_\_\_  
\*Chair of Administrative Board/Church Council

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\*Chair of Administrative Board/Church Council

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\*Chair of Administrative Board/Church Council

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\*Chair of Administrative Board/Church Council

\_\_\_\_\_  
Pastor

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Staff-Parish Relations Chair

\_\_\_\_\_  
Date Adopted

\* Signature of Administrative Board/Council Chair indicates that the Council has reviewed and voted on this salary.

26788  
Approved by Church  
Approved by District 12/10/2020

Love offerings are taxable income to the pastor and are added to the amount reported in box 1 of Form W-2. The amount is also included in line 41 of statistical table 2.  
Payments that do not qualify under an accountable plan are taxable to the pastor. For example, if you pay a travel allowance to the minister and do not receive the proper substantiation, the amounts are taxable and included in Form W-2, box 1.  
Moving expense reimbursements are taxable to the pastor. This includes any amounts paid directly to a moving company by the church. Amounts paid for the pastor's moving expenses are added to the wages reported in Form W-2, box 1.  
The amount you report in W-2, box 1 will also be the amount you report in box 16 as state taxable wages.