

BOARD OF PENSIONS

PENINSULA-DELAWARE CONFERENCE · THE UNITED METHODIST CHURCH

Bishop Felton Edwin May Resource Center

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Dear Pastor:

The “**2015 Pastor’s Compensation and Other Benefits**” form is available electronically this year. DO NOT complete it manually since the form is designed to make the calculations for you.

Step 1: Click on the following link to open the worksheet and Compensation form:

[2015 Pastor’s Compensation and Other Benefits Form.](#)

Step 2: Save the Form to your computer. Answer the questions on the ***worksheet*** accurately.

Step 3: Use the worksheet Link or the Tab at the bottom of the worksheet to **Print the Compensation Form.** Make 3 copies of the Compensation Form, and sign each copy.

Step 4: Send one copy of the Form (not the worksheet) to the Peninsula-Delaware Conference Business Office, 139 N. State Street, Dover DE 19901, send one copy to your District Superintendent, and retain one copy for your files. Forms are due by November 1, 2014.

Step 5: Download and complete a [Before-Tax and After-Tax Contribution Agreement form](#) only if you are making a change. If you are making a change, please send a copy with your Compensation Form and give the Original to your Treasurer.

The following information is provided to assist you as you begin your budget preparation for 2015:

1. Charges are billed 12% of the contribution base for the Clergy Retirement Security Program (CRSP) and 4.4% of the contribution base for the Comprehensive Protection Plan (CPP). For pastors living in parsonages, the CRSP and CPP are calculated using the Base Compensation plus the 25% parsonage factor. For pastors receiving a housing allowance, the CRSP and CPP are calculated using the Total compensation. The CRSP billing is capped at 12% of the Denominational Average Compensation (DAC) or \$7,951.08. The CPP billing is capped at 4.4% times 200% of the DAC or \$5,830.79. **The 2015 DAC is \$66,259, an increase of 1.6% over last year.**
2. Effective January 1, 2015, the Health and Dental Insurance rates will increase 5% for the Charge and for the Pastor Contribution. The new billing for the Charge is based on the status of the pastor serving: Full Member Elder - \$14688 or Provisional Member, Associate Member or Full Time Local Pastor - \$13,764.
3. Pastors are to be reimbursed for miles traveled on church business at the rate allowed by IRS for income tax purposes. The current rate is 56¢ per mile. The 2015 rate will be announced by IRS later this year or early in 2015. Pastors are also to be reimbursed for tolls and parking expenses incurred during pastoral duties.
4. The 2015 self-employed social security tax rate is 15.3%.
By action of the 1992 Annual Conference, all Charges should consider paying the pastor a social security allowance equal to 1/2 his/her social security tax based on salary and rental value of the parsonage.
5. The Minimum Salary Schedule for 2015 is provided at www.pen-del.org under “Equitable Compensation” as well as on the third Tab of the Pastor’s Compensation Form. The service increment continues to be \$150 for each year of service up to 20 years.
By action of the 1998 Annual Conference, the Social Security Allowance is not included as part of the Minimum Salary.
6. **By action of the 2008 Annual Conference, the Continuing Education minimum is \$800.**
7. If the pastor is provided a Housing Allowance, a [Housing Allowance Resolution](#) must be included in the church minutes prior to payment of the Housing Allowance to the pastor. A [Notification Letter](#) from the church to the Pastor should be given to the Pastor.