


**INSTRUCTIONS FOR ONLINE REPORTS**  
**Compensation Report, UMPIP Worksheet**  
**Leadership Roster**

- To get to the instructions and access links for the Compensation Report, UMPIP Worksheet and the Leaderships Roster, click here: <https://ntcumc.org/connectional-resources/charge-conference>
- On this page, find the “Online Forms” section and click on “Ministerial Compensation Forms and Leadership Roster”. This link will take you to the login page for the new online forms portal, Connections. (<https://ntcumc.my.site.com/>).
- **On June 1, 2023 umconline will be replaced by NTC Connections.** Your login information for Connections was emailed to you from email address ntconnections@ntcumc.org. Use the link in the NTC Connections Welcome Email to login and create your password. After you create your password, you will be taken to the Connections Home screen.



Username

Password

**Log in**

[Forgot your password?](#)

**MINISTERIAL COMPENSATION REPORT**  
**(The Compensation Report and Integrated UMPIP Worksheet.)**

**Logging in as church admin**

- Your Connections Username is in the form of an email address but is ***not*** an active email account.
- Your Username begins with the church’s GCFA number and ends with @ntconnections.org. The GCFA is a 6-digit number that starts with a 1, 6, 7 or 9 and is the same number you use to obtain your monthly apportionment report. For example, 123456@ntconnections.org.
- If you do not know your GCFA number, contact your district office or Shirley Miller at the conference office.
- ***New Feature:*** You will be able to see Active and District Approved Compensation Reports, and Historical Compensation reports (in most cases beginning in 2021) without needing to log out and back in using a different year.

### Logging in as clergy

- Your Connections Username is in the form of an email address but is ***not*** an active email account.
- Your Username begins with your preferred first name (spaces removed), last name (spaces removed), and year of birth, and ends with @ntconnections.org For example, marymargaretjones1974@ntconnections.org.
- *New Feature:* You will be able to see Active and District Approved Compensation Reports, and Historical Compensation reports (in most cases beginning in 2021) without needing to log out and back in using a different year.

### Forgot your Connections password?

- If you have forgotten your password, click the “Forgot your password?” link on the Connections login page and follow the instructions. The link to reset your password will be emailed to the email address linked to your Username.

## COMPENSATION REPORT

*New Feature:* The UMPIP Worksheet is part of the Compensation Report and the values you enter there will be annualized and automatically entered in the corresponding lines of the Compensation Report. If you are not participating in the UMPIP, simply leave the UMPIP contribution choices (Lines 7, 7a, 7b, and 7c of the UMPIP Worksheet) blank.

Totals are calculated automatically.

- Manually enter all the appropriate figures. **See “Clergy Compensation Package Instructions” for detailed instructions on each line item.**
- Use the “tab” button to move through the page.
- Select the appropriate box for Parsonage or Housing. This automatically calculates your housing portion of the CRSP Defined Contribution.
- In Part 3, the appointment percentage and pension waiver fields are filled in based on the appointment percentage and pension waiver options you chose when creating the Compensation Report. If the percentage or waiver options are incorrect, please contact your District Office so that they can make the necessary changes to the Compensation Report.
- Part 4 is a single amount. See instructions.
- Part 5 is optional.
- When you sign the Compensation Report and click “Save”, the District Office is notified of the submission. If you are not yet ready to submit the report, leave the Signature field blank and click “Save”.
- *New feature:* Only your signature is required to submit the Compensation Report. The Acknowledgement wording has been changed to show that your signature acknowledges that the Clergy person, SPRC chair, and the Church Treasurer have approved the report. **Please ensure that you get the proper approvals prior to submitting the Compensation Report.**

Line “X” Total Pastoral Cost to Church is the total of all compensation plus benefits the church will pay on behalf of their clergy.

Use the browser back arrow or click an option on the Connections menu bar to move between screens. Please remember to click "Save" before moving away from the screen.

**Multi-Point Charges and Concurrent Appointments:** For those churches that are part of a multi-point charge or Concurrent Appointment, the District Office will compile the individual church reports to create a combined report.

Be sure your data is correct. Once the District Office has signed the report, you must notify the District Office to reopen the report for changes.

### **UMPIP WORKSHEET**

**The UMPIP Worksheet automatically calculates the values in lines 1-6 for all clergy. If you are less than full time and waiving pension benefits or are not eligible for pension benefits, leave UMPIP Worksheet lines 7 – 7c blank.**

***New feature:* Values in Lines 7a, 7b, and 7c of the UMPIP Worksheet are annualized and automatically entered on line 10 for before-tax, line 17 for after-tax Roth, and/or line 18 for after-tax.**

- Check the box next to Lines 7a, 7b, and/or 7c to display the fields where you enter your contribution. When the box is checked, you will be able to specify either a dollar amount or a percentage. You will not see these options until you check the box.
- The UMPIP worksheet must be completed for the conference office to accurately report to Wespath whether you are making a before-tax, after-tax, or Roth contribution.

## LEADERSHIP ROSTER

**NOTE: PLEASE USE ACTUAL NAMES, not generic titles like “Office Manager” or “Treasurer.” *New this year:* If you do not have someone in a position, please leave all the fields blank, i.e. do not enter “None” or “N/A”.**

### **CRITICAL POSITIONS TO NTCUMC – NTC Connections Church Admin and Billing/Audit Contacts**

The Conference Office communicates regularly with the people in these positions. Please be sure you enter and update this information throughout the year so critical Conference information can be delivered to the correct people.

***New this year:* NTC Connections Church Admin.** Please enter the name and contact information for the person at your church who is responsible for entering Compensation Reports and the additions/changes to the Leadership Roster. ***New feature:*** Clergy can enter/access their own Compensation Reports with their Connections login, so only add Clergy as an “NTC Connections Church Admin” if they are responsible for entering or changing the Leadership Roster.

### **BILLING/AUDIT CONTACTS**

- Apportionments Billing
- Health/Pension Insurance Billing
- Workers’ Compensation Billing
- Workers’ Compensation Audit

### **GENERAL INSTRUCTIONS**

The roster can only be accessed by the NTC Connections Church Admin login. The roster should be updated not only for charge conference, but throughout the year when position information changes. ***New feature:*** For informational purposes, the roster positions are listed in alphabetical order by section.

In the roster table, the positions are listed in strict alphabetical order. To work with a position, click the radio button to the left of the position, scroll to the bottom of the table, and click “View/Update Selected Position”.

There are five options available: View, Update, Replace, Remove, and Add.

- **View** – I need to view the contact information for the person who is currently in this position
- **Update** – I need to update the contact information for the person who is currently in this position
- **Replace** – I need to replace the current person in this position with someone else.
- **Remove** – I need to remove this person from this position and there isn’t anyone replacing them
- **Add** – I have more than one person in this position now, so I need to add someone

Click the radio button to the left of your choice and click “Next”. If you are changing information, make the necessary changes and click “Submit”.

The table column “Added by Request” indicates that the person in that position was added by a request from the local church and did not come from an update to the roster. If that person is no longer serving in that position, please contact the Conference office or send an email to [update@ntcumc.org](mailto:update@ntcumc.org).

## NORTH TEXAS CONFERENCE

### 2024 Clergy Compensation Package Instructions

Found on <https://ntcumc.my.site.com/>

#### WHY DOES THE CHURCH COMPLETE THE COMPENSATION REPORT?

The Ministerial Compensation Report is used by the charge conference, clergy, and conference to:

1. Officially set the salary and benefits for appointed pastors each year.
2. Serve as official documentation to meet IRS compliance requirements.
3. Calculate the amount to bill the local church for pension and health benefits.

*This form must be adopted at Charge Conference and can only be changed later by Charge Conference action.*

#### General Instructions:

- All amounts are to be **ANNUAL** (not monthly) amounts regardless of the date of the appointment.
- Be sure all approvals are obtained before submitting the form to the District Superintendent at charge conference.
- All payments to or on behalf of the clergy must be included on this form; ie: church paid utilities, insurance contributions, annual conference meeting reimbursements, etc.

#### PART 1 GENERAL INFORMATION-TOP OF FORM

All information in Part 1 is completed for you, based on the information gathered when the Compensation Report was created. If there is an error in Part 1, please contact your District Office.

#### PART 2 - COMPENSATION INFORMATION BY LINE NUMBER

##### A. Base Compensation

1. This is the cash salary before any reductions are taken. If you are clergy by tax law definition and not retired, an amount must be entered on this line. You must have a minimum cash salary of 4% of plan compensation for full time clergy and 5.75% for less than full time clergy to fund your pension defined contribution (DC) benefit. In addition, according to the IRS Code Section 415 (c), total annual before-tax, Roth, and after-tax participant contributions, plus plan sponsor contributions to all retirement plans, cannot exceed the lesser of a participant's compensation or \$66,000 in 2023. Housing allowances are excluded from "compensation" for this calculation.
2. Equitable compensation and new church salary is a grant to the local church. **Check with your DS for the correct amount** to enter here, if any. The amount is included on the W-2 form.
3. Non-Accountable Plan Allowances are salary type elements that are for your business expenses. **This amount is to be paid equally to the pastor without documentation.** These amounts **are reported** in Box 1 of your W-2 form. You must take deductions on your tax return for the actual expense you paid. If the pastor accounts to the church treasurer for the expenses, then you must use a reimbursement plan in Part 4 below.
4. Total Compensation

## B. Housing

There are two types of housing allowances. **Both should be paid in equal amounts throughout the year.** Clergy are required to account for these funds to the IRS.

5. Please mark “yes” if you live in a parsonage or “no” if you do not live in a parsonage. If “No”, then enter the amount of Housing Allowance on Line 5 representing funds paid to the pastor by the church to provide a home when the pastor does not live in a UM parsonage.
6. Utilities and other allowable housing related expenses are acceptable whether the home is provided by the church or pastor. These amounts can be changed for future months-not prior months (only by official vote of Charge Conference, SPRC, Admin Council or Finance Committee). Be sure you submit any changes on this form to your district office. This amount should be entered in Box 14 of the W-2 Form and marked as Clergy housing.
7. If the church pays the utilities for the parsonage DIRECTLY, then list the amount here. This is for UM parsonages only.
8. Total Housing which is lines 5-7 combined.
9. **TOTAL COMPENSATION** is the sum of lines 4 and 8 and is the Pension Plan Compensation (if there is no parsonage), the number from which the pension’s Defined Contribution is determined. This is **BEFORE** any before-tax, HealthFlex related expenses, after-tax, and Roth contributions are deducted.

### Before-Tax Salary Reductions

10. If you are making a **BEFORE-TAX** contribution to UMPIP, the annualized amount from line 7a is automatically entered on Line 10. **Full time clergy must contribute up to 1%** of “pension plan compensation” to UMPIP to receive the church equivalent match of up to 1%. “Pension Plan compensation” is Line 9 if there is no parsonage. If there is a parsonage, Roman Numeral VIII is the Pension Plan Compensation. This contribution may be either before-tax, Roth, or after-tax. **Complete the integrated UMPIP worksheet** as a guideline to help determine the amount of personal contribution necessary to receive the matching contribution from the church. **Please do not report cents – round figures up to the next whole dollar.** After-tax Roth contributions are reported on Line 17 and after-tax contributions are reported on line 18.
11. **Participant HealthFlex premium. Only North Texas Conference HealthFlex plan contributions** can be listed on this line according to the Affordable Care (ACA). As a salary reduction, premium overages, vision, and dental elections are listed here and are billed to and remitted by the local church/salary paying entity. **(If you are filling out this Compensation Report prior to Open Enrollment, either leave it blank or put in what you are currently contributing; and THEN contact your district office to change the form after open enrollment. This will not affect your Total Compensation, just the “Cash Salary After Reductions”, line 20.)**
12. **Conference Spouse/Family HealthFlex premiums.** The North Texas Conference does not fund spouse and family health insurance coverage. Enter the premium amount for dependent coverage if the appointed clergy chooses to cover his/her spouse and/or eligible family

members and pay the premiums as a salary reduction.

13. This is an annual election on January 1, 2024, for the Flexible Spending Account (FSA). It will carry over to any appointment change. To enter any amount on this line, the Affordable Care Act (ACA) requires that Clergy must be eligible to participate in the Conference provided group health insurance plan, HealthFlex. If an amount is entered on this line, the administration of the plan must be through the conference benefits office.
14. The Dependent Care Flexible Spending Account is an annual election for childcare or dependent adult care up the maximum levels as provided by IRS guidance. It will carry over to any appointment change. If an amount is entered on this line, the administration of the plan must be through the conference benefits office.
15. The HSA level of participation is governed by the high deductible plan in which the participant enrolls. It will carry over to any appointment change. If an amount is entered on this line, the administration of the plan must be through the conference benefits office.
16. Total Before-Tax Salary Reductions. (Add lines 10-15.)

#### **After-Tax Salary Reductions**

17. **Optional Roth after-tax UMPIP contribution. Full time clergy must contribute up to 1%** of “plan compensation” to UMPIP to receive the church equivalent match of up to 1%. “Plan compensation” is Line 9. If there is a parsonage, Roman Numeral VIII is the Pension Plan Compensation. This contribution may be either before-tax, Roth, or after-tax. Complete the UMPIP worksheet as a guideline to help determine the amount of personal contribution necessary to receive the matching contribution from the church. The annualized Roth UMPIP contribution amount will transfer automatically to the compensation report.
18. **Optional After-tax UMPIP contribution. Full time clergy must contribute up to 1%** of “plan compensation” to UMPIP to receive the conference equivalent match of up to 1%. “Plan compensation” is Line 9. If there is a parsonage, Roman Numeral VIII is the Pension Plan Compensation. This contribution may be either before-tax, Roth, or after-tax. Complete the UMPIP worksheet as a guideline to help determine the amount of personal contribution necessary to receive the matching contribution from the church. The annualized after-tax UMPIP contribution amount will transfer automatically to the compensation report.
19. Total After-Tax Salary Reductions (Add lines 17-18.)
20. Cash Salary after Reductions (Line 4 minus line 16 and 19.) This amount should be what the church pays for the pastor’s cash salary after all the reductions.

#### **PART 3 - REQUIRED BENEFITS**

- Line C - CRSP Pension must be paid by the local church for all full-time appointed elders, deacons, local pastors, and provisional members. In addition, pension should be paid by the local church for local pastors or elders appointed at least one-half time; however, less than full-time appointees have the option to waive participation in the pension plan. The appointee must have notarized



signatures on an original waiver form which must be mailed to the conference office within 30 days of effective date. The amount of the 2024 pension premium will remain at \$5,430 plus 3% of pension plan compensation. Pension Plan Compensation is comprised of total compensation (line 9). If a parsonage is provided, the value of the housing to be added to base compensation is 1.25 times line 9. (Roman Numeral VIII is the Pension Plan Compensation for either clergy with parsonages and clergy with housing allowances.)

- Line D - Appointee's health insurance premium must be paid by the local church for all full-time appointed elders, deacons, probationary members, and full-time local pastors. Part-time and student local pastors are not eligible for conference insurance. The 2024 premium amount is \$11,844 for single coverage.

#### **PART 4 - EMPLOYER REIMBURSABLE EXPENSE LIMIT**

21. This is the block where you will enter the amount budgeted annually by the church for employee business expenses. There must be a plan adopted by the Board or charge conference **prior to payment of the first check**. The pastor must submit their receipts to the church for these reimbursed expenses within 60 days of incurring the expense. These amounts **shall not** be included on the W-2 form. **Any amount not used cannot be legally paid to the pastor.**

#### **PART 5 – OPTIONAL CHURCH BENEFITS**

The following two items which may be provided by some churches are totally optional.

22. Automobile provided by local church including insurance and maintenance.
23. Dependents HealthFlex insurance premiums paid by the local church.

#### **PART 6 – SIGNATURES**

Only your signature (typed name) is required to submit the Compensation Report. The acknowledgement wording has been changed to show that your signature acknowledges that the Clergy person, SPRC chair, and the Church Treasurer have approved the report. **Please ensure that you get the proper approvals prior to submitting the Compensation Report.** Once the District Office has signed the report, you must notify the District Office to reopen the report for changes.

Note: Comprehensive tax information can be found on the General Council on Finance and Administration website at [www.gcfa.org](http://www.gcfa.org) in the Clergy Tax Guide.