

2026 Clergy Compensation Report Training

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Agenda

- Compensation Report Terms
 - Important Pension Plan changes
 - Completing the Compensation Report in Connections
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Salary

Total Cash Salary provided by the local church before any reductions are made.

Cash Salary is Total Cash Salary less any amount the clergy elects to move into housing exclusion, if applicable. This amount is auto-calculated.

Salary Support – Equitable compensation, New Church Start, or other annual conference funds/grants/subsidies

Total Base Compensation = Cash Salary + Salary Support

Housing

Housing Allowance – Funds paid by the local church in lieu of providing a parsonage. Housing allowance is only available if the clergy does not live in a parsonage.

Housing Exclusion – A clergy determined amount of cash salary provided by the local church that the clergy wishes to reclassify as non-taxable housing.

Parsonage Utilities – Utilities paid directly by the local church, only available if the clergy is living in a parsonage.

Total Housing = Housing Allowance + Housing Exclusion + Parsonage Utilities

Pension Plan Compensation (PPC)

PPC (no parsonage) = Total Base Compensation + Total Housing

PPC (with a parsonage) = Total Base Compensation + (Total Housing x 1.35)

Pension Plan Personal Contributions

Compass (Full, $\frac{3}{4}$, $\frac{1}{2}$)

- PPC x 4% is the minimum Compass personal contribution for the full match by the local church
- Contributions may be made by **percentage of PPC** before tax, after-tax, after-tax Roth

UMPIP (1/4)

- There is only a personal contribution - no match made by the local church
 - Contributions may be made by **dollars or percentage of PPC** before tax, after-tax, after-tax Roth
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Compass Required Benefits (Full Time, $\frac{3}{4}$, $\frac{1}{2}$)

- Compass Annual Flat Contribution (based on percentage of appointment)
 - Compass Annual Non-Matching Contribution (3% of PPC)
 - Compass Annual Matching Contribution (4% of PPC)
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Questions?

- If you need help logging in to Connections or have questions about the Compensation Report, please contact your District office.
 - If possible, please review the slide deck and the video to see if your questions are answered there before contacting your District office.
 - If you don't have a login for Connections, or if you get an error while working in Connections, please email ntconnections@ntcumc.org with as many details as possible. If it is imperative to address immediately, call the Conference office at 972-526-5000.
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DEMO

The word 'DEMO' is displayed using four square tiles hanging from thin grey strings. The tiles are colored red, orange, blue, and green from left to right, each featuring a large white letter. The background is white with a red and orange gradient header at the top.



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