

CALIFORNIA-PACIFIC CONFERENCE

WWW.CALPACUMC.ORG/CHARGECONFERENCE

CHARGE CONFERENCE FORMS

SALARY & BENEFIT FORMS (FORM #3)

October 13, 2026

Presented by:
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California-Pacific Conference
The United Methodist Church

CALIFORNIA-PACIFIC CONFERENCE
WWW.CALPACUMC.ORG/CHARGECONFERENCE

JENNIFER GAYLORD



- **ABOUT ME**

I am the current Conference Statistician, and the Associate Director of Data Services & Special Projects. You may know me from Annual Conference registration, annual data updates for yourself or your church, your statistical collection, event registrations and payments, and charge conference forms. I like the color purple, dogs, and all of you.

- **CONFERENCE BENEFITS**

Wanda Bethea, Benefits Manager

- **DISTRICT SUPERINTENDENTS & ADMINISTRATIVE ASSISTANTS**

East District: Rev. Moonyoung Lee, Superintendent
Dany Caguin, Administrative Assistant

Hawaii District: Rev. Thomas Choi, Superintendent
Sonya Lee, Administrative Assistant

North District: Rev. Garth Gilliam, Superintendent
Jan Newton, Administrative Assistant

South District: Rev. Luis Garcia, Superintendent
Patricia Perez, Administrative Assistant

West District: Rev. Dr. Siosaia (Saia) Tu'itahi, Superintendent
Polly Sablan, Administrative Assistant

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TODAY'S ACTION PLAN

**INTRODUCTIONS &
OPENING PRAYER**

**SALARY &
BENEFITS**

**COMPLETING AND
SIGNING THE
FORM**

**MAJOR
CHANGES**

HELP!!!!

***You will be enriched in every way to be generous in every way, which through us will produce thanksgiving to God. For the ministry of this service is not only supplying the needs of the saints but is also overflowing in many thanksgivings to God.
2 Corinthians 9:11-12***

***And my God will supply every need of yours according to his riches in glory in Christ Jesus. To our God and Father be glory forever and ever. Amen.
Philippians 4:19-20***

LET US PRAY

O God,

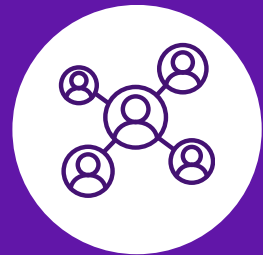
You are our Sustainer, as well as our Maker. Your Holy Spirit threads through all of our work, which we do in Your name to Your glory.

Lord, the richness of your blessings is an astonishing display in our world. We have received Your blessings through relationships and connections that enrich our lives, our congregations, and our communities.

As we discuss how to document our support of those who do Your work among us tonight, let us remember the amazing grace of You, the Creator who formed us, the Redeemer who saves us, and the Spirit who nurtures us now and into the future.

Amen.

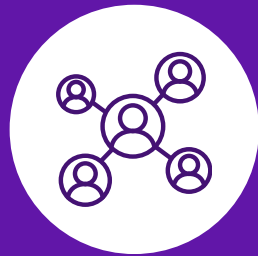
WHY?



BOOK OF DISCIPLINE

¶247.13

The charge conference shall in consultation with the district superintendent set the compensation of the pastor and other appointed staff appointed by the bishop.



CONFERENCE RULES

Fiscal Rule XIII.A.3-4

The local church shall report to the Conference all payments to the minister that are in cash.

The District Superintendent shall report to the Conference all compensation categories.

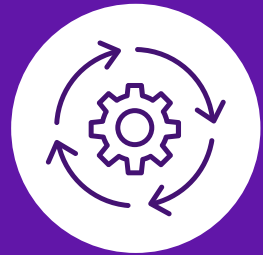
This information shall be reported in the Conference Journal.



PROTECTS PASTOR & CHURCH

The documentation of a pastor's planned salary & benefits package, together with the certification of payment at the end of the year, is written documentation that the church has paid the pastor what was expected.

These records should be kept indefinitely, at least in digital format.



ORGANIZE FOR CLERGY TAXES

Clergy taxes can be complicated. Clergy should engage an accounting service or accountant with the special skills and training to do this task well.

We also recommend reviewing Appendices f & g for clergy and church leaders who are new to this tax environment.

THE ANNUAL CERTIFICATION OF PAYMENT FORM #20 FULFILLS RULE XIII.A.2.

“Every Clergy member of the California-Pacific Conference (Conference) shall file, annually with the Chief Financial and Benefits Officer, a statement of the items of income paid to him/her..”

Form #3 is what the church will pay in the coming year. Form #20 is what was actually paid during the previous year.

MAJOR CHANGES

MINIMUM COMPENSATION

You must identify your pastor's schedule and year if they were receiving minimum compensation, to verify you are paying that amount or above it.

Historically, 75% of churches pay clergy above minimum compensation.

HOUSING

PLAN COMPENSATION CATEGORIES

Reorganize components of plan compensation to

Allowances

Reimbursables & Direct Payments

HOUSING

Housing & Utilities allowances reported together.

Clergy living in parsonages may have a Parsonage Value & a housing allowance amount if church provides a utilities allowance.

INSURANCE

Insurance amounts reported in more detail.

Additional salary in lieu of insurance should be reported with allowances at the top of the form.

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RESOURCES YOU'LL NEED

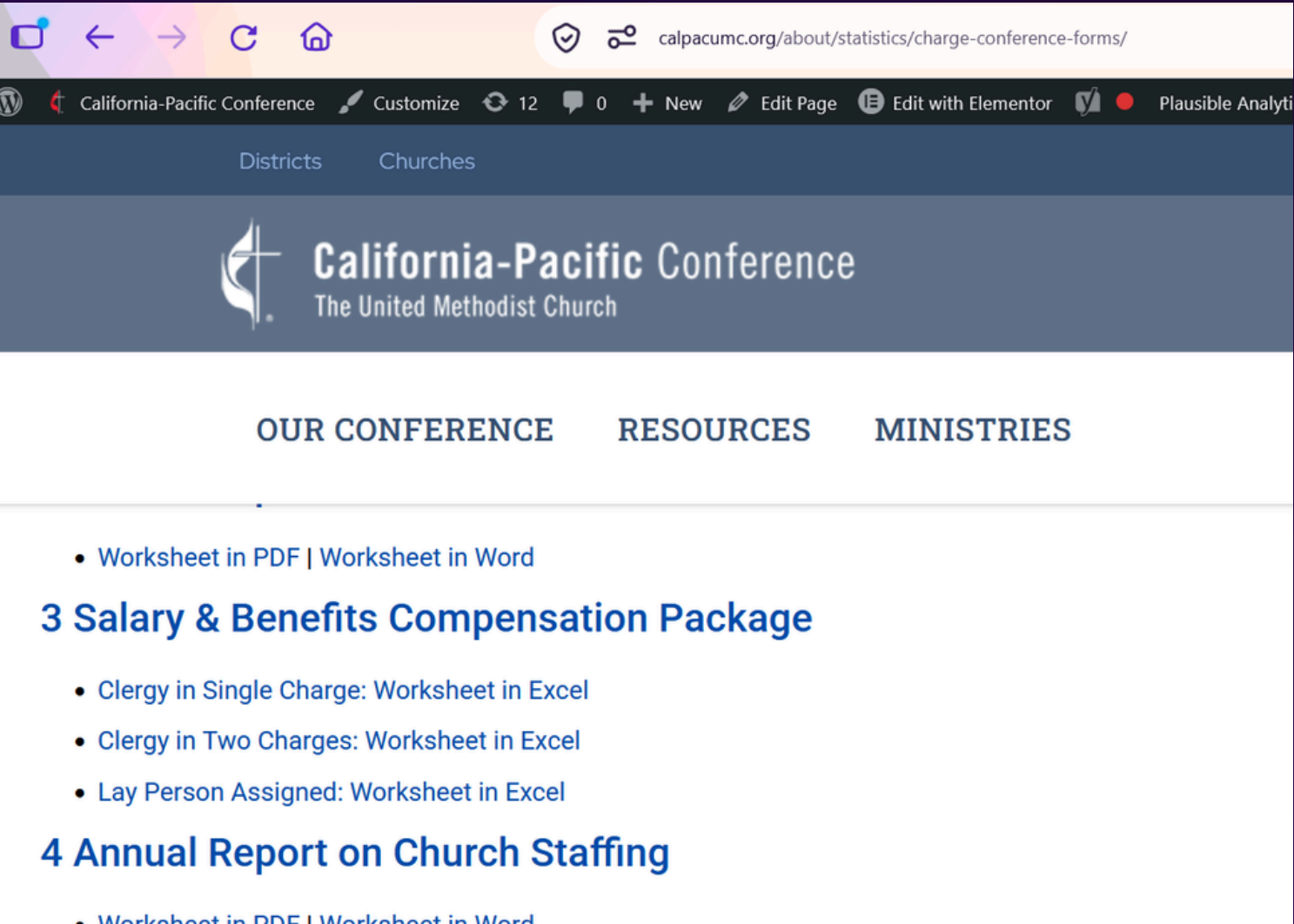
WORKSHEETS & FORMS AT
WWW.CALPACUMC.ORG/
CHARGECONFERENCE

THE ONE DRIVE
DOWNLOAD

- [Appendix e Compass Enrollment Change Instructions](#)
- [Appendix f GCFA Tax Packet](#)
- [Appendix g Clergy IRS Housing Allowance Explained](#)

Other Resources

- [Download all forms and links here](#)
- [Abuse & Harassment Prevention Resources](#)



Appendices

- [Appendix a Salary & Benefits Guidelines 2027](#)
- [Appendix b Minimum Compensation Standards 2027](#)
- [Appendix c California Health Insurance Rates 2027 \(Oct 2026\)](#)
- [Appendix d Hawaii Health Insurance Rates 2027](#)
- [Appendix e Compass Enrollment Change Instructions](#)
- [Appendix f GCFA Tax Packet](#)
- [Appendix g Clergy IRS Housing Allowance Explained](#)

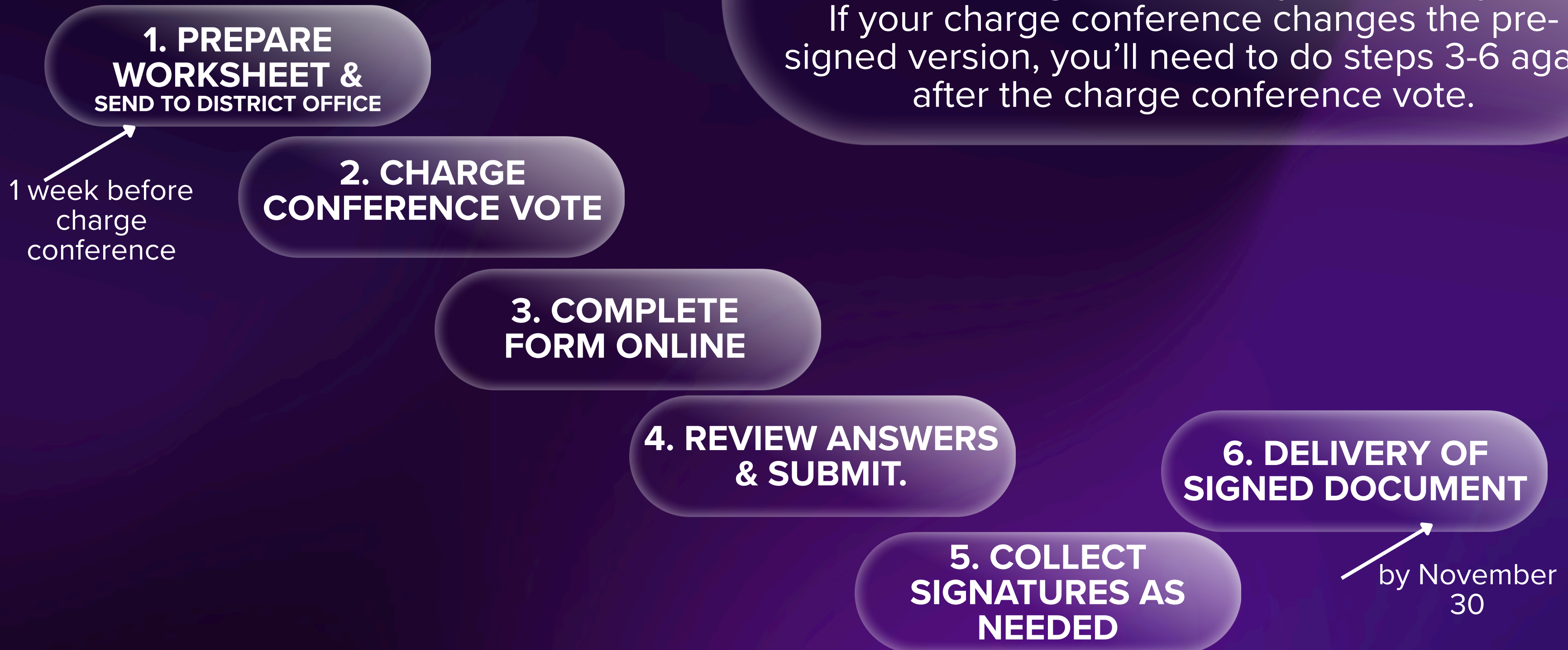
Other Resources

- [Download all forms and links here](#)

THE APPENDICES

- Guidelines
- Minimum Compensation Standards
- Health Insurance Rates
- Tax Information
- Compass information for enrolled clergy, especially about auto-escalation of clergy contributions via payroll deductions

PROCESS



CALIFORNIA-PACIFIC CONFERENCE
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PRACTICE #1

CCF#3a Salary & Benefits
for clergy who are appointed to single charges

part-time local pastor serving a 3/4 (75%) appointment

4	69%	\$51,529	
5	70%	\$52,276	
6	71%	\$53,023	
7	72%	\$53,770	
8	73%	\$54,516	
9	74%	\$55,263	
10	75%	\$56,010	

for a ¾ appointment, minimum cash salary would be

$$\$56,010 \times 0.75 = \$42,007.50$$

	CCF#3a PASTOR COMPENSATION PACKAGE WORKSHEET (SINGLE CHARGE)			
A. Pastor Name	Sonya HawaiiTest	F. Is Pastor Appointed while Retired (AR)?	No	
B. Church Name	Hawaii District Office	G. Is Pastor Waiving Any Benefits?	No	
C. Position Title	TestPastor	H. Minimum Compensation Schedule	PLA	
D. Comp Start Date	1/1/2027	I. Year on Schedule for this start date	10	
E. Appt %	3/4 (75%)	J. Required Minimum Cash Salary Line a	42,007.50	

CASH SALARY & ALLOWANCES	
a. Cash Salary (not tax-adjusted)	44,000.00
b. Hawaii District Geographic Variant	1,200.00
c. Additional Salary in lieu of health insurance	0.00
d. Other Allowances (taxable)	3,625.00
ADJUSTED SALARY (Salary + Allowances)	48,825.00
ALLOWANCES (paid without receipt)	
e. Other Reimbursables & Direct Payments	625.00
This non-taxable amount is not included in the Adjusted Salary or Plan Compensation.	
REIMBURSABLES or PAID DIRECTLY TO VENDOR	

Describe items included in item d Other Allowances.			
Continuing Education:		Professional Exp:	
Auto / Transportation:	2625	403(b) involving Exp Tax	
Annual Conference:	1000	Other:	
Social Security Tax Allow.	0		

Describe items included in item e Other Reimbursables or Direct to Vendor.			
Continuing Education:	375.00	Professional Exp:	250.00
Auto / Transportation:		Other:	
Annual Conference:			
Utilities:			

HOUSING	
f0. Does this pastor live in a parsonage?	Yes
f1. Housing & Utilities Allowance	5,000.00
f2. Parsonage Value (35% of Adjusted Salary)	17,088.75

PLAN COMPENSATION (a + b + c + d + f1 + f2)	
PLAN COMPENSATION	70,913.75
Used to calculate pension contributions & CPP premiums	

BENEFITS (Church Portion of Total Cost)	
g0. Is the pastor waiving health insurance?	No
g1. Health Insurance (conference plans)	12,348.63
g2. Dental insurance (conference plans)	439.68
h1. Health Insurance (church plans)	0.00
h2. Vision Insurance (church plans)	0.00
h3. Dental insurance (church plans)	0.00
i. Comprehensive Protection Plan premiums	2,198.33
j. What is the pastor's Compass status?	Enroll
j1. Compass Retirement Fixed Contribution	1,350.00
j2. Compass Retirement Percentage Expense	6,382.24

TOTALS	
ADJUSTED SALARY (Salary + Allowances)	48,825.00
Other Reimbursables & Direct Payments	625.00
Housing Sub-Total	22,088.75
PLAN COMPENSATION	70,913.75
Benefits Sub-Total	22,718.87
TOTAL SALARY & BENEFITS	77,168.87

Total Salary & Benefits =	
Adjusted Salary + Other Reimbursables + Housing & Utilities Allowance + Benefits (does not include Parsonage Value)	

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*your administrative work is
fundamental to the life of the church.*

DEEP BREATHING. 5 MIN BREAK.

HAVE A DRINK
OF WATER.

YOU CAN DO
THIS.

without your good work
members leave
staff turnover
missional programming fails

LAWSUITS

MORE EXPENSIVE
BUILDING COSTS &
REPAIRS

FINANCIAL
MISMANAGEMENT

A well-functioning church
administration is critical to a
church's success in its mission
and ministry.

The church cannot be its full
and missional self without the
excellent work you do.

PRACTICE #2

CCF#3c Salary & Benefits for lay persons assigned

lay person assigned serving a 1/2 (50%)
appointment

Lay Persons Assigned (LPAs)
are not subject to minimum
compensation.

Churches may use the minimum
compensation standards as a
guide but it is not a
requirement.



CCF#3c LAY PERSON ASSIGNED COMPENSATION PACKAGE WORKSHEET

A. Lay Person Name

Polly Test

B. Church Name

West District Office

C. Position Title

Lay Person Assigned

D. Comp Start Date

1/1/2027

E. Appt %

1/2 (50%)

CASH SALARY & ALLOWANCES

a. Cash Salary (not tax-adjusted)

25,000.00

b. Hawaii District Geographic Variant

0.00

c. Additional Salary in lieu of health insurance

6,000.00

d. Other Allowances (taxable)

0.00

ADJUSTED SALARY (Salary + Allowances)

31,000.00

ALLOWANCES
(paid without receipt)

Describe items included in item d Other Allowances.

Continuing Education:		Professional Exp:	
Auto / Transportation:		403(b)	
Annual Conference:		moving expenses	
Other:		Other:	

e. Other Reimbursables & Direct Payments

2,000.00

REIMBURSABLES
or PAID DIRECTLY TO VENDOR

Describe items included in item e Other Reimbursables or Direct to Vendor.

Continuing Education:	300.00	Professional Exp:	200.00
Auto / Transportation:	750.00	Other:	
Annual Conference:	750.00		
Utilities:			

HOUSING

f0. Does this lay person live in a parsonage?

No

f1. Housing Allowance + Utilities Allowance

15,000.00

f3. LPA Parsonage Value (fair rental value)

0.00

Enter Yes or No
See notes to right. Add allowance and any utilities allowance.

PLAN COMPENSATION / TAXABLE SALARY (a + b + c + d + f1 + f3)

PLAN COMPENSATION

46,000.00

INSURANCE (Church Portion of Total Cost)

g0. Is the LPA waiving health insurance?

Yes

g1. Health Insurance (conference plans)

0.00

g2. Dental insurance (conference plans)

0.00

h1. Health Insurance (church plans)

0.00

h2. Vision Insurance (church plans)

0.00

h3. Dental insurance (church plans)

0.00

Enter Yes, No, or Not Eligible

Carrier

Carrier

Carrier

TOTALS

ADJUSTED SALARY (Salary + Allowances)

31,000.00

Other Reimbursables & Direct Payments

2,000.00

Housing Sub-Total

15,000.00

PLAN COMPENSATION

46,000.00

Insurance Sub-Total

0.00

TOTAL SALARY & BENEFITS

48,000.00

Adjusted Salary + Other Reimbursables + Housing + Insurance

PRACTICE #3

CCF#3b Salary & Benefits
for clergy appointed to 2 charges
(both of which are paying a salary to the
clergyperson)

2027 Minimum Salary Schedule FM
(Elders & Deacons in Full Connection)
Using MCS rules from the 2015 Annual Conference

	Year	Percent of MCS	Salary	Year
7	11	86%	\$64,225	21
1	12	87%	\$64,972	22
0	13	88%	\$65,718	23

Church #1 – \$64,225 x 0.75 = 48,168.75
Church #2 – \$64,225 x 0.25 = 16,056.25



CCF#3b PASTOR COMPENSATION PACKAGE (TWO CHURCHES) WORKSHEET

A. Pastor Name

Wanda Testing

B. Church Name

Hawaii District Office

C. Position Title

Test Pastor

D. Comp Start Date

1/1/2027

E. Appt %

3/4 (75%)

E. Total Appointment %

Full-time (100%)

F. Minimum Compensation Schedule

FM

G. Year on Schedule for this start date

11

H. Total Required Minimum Cash Salary Line a

48,168.75

16,056.25

H. Church #1 + Church #2

64,225.00

I. Pastor is Retired & Appointed (AR)?

No

J. Is this pastor waiving any benefits?

No

CASH SALARY & ALLOWANCES

	Church #1 ALLOWANCES (paid without receipt)	Church #2 ALLOWANCES (paid without receipt)	Total ALLOWANCES (paid without receipt)
a. Cash Salary (not tax-adjusted)	48,168.75	16,056.25	64,225.00
b. Hawaii District Geographic Variant	900.00	0.00	900.00
c. Additional Salary in lieu of health insurance	0.00	0.00	0.00
d. Other Allowances (taxable)	5,250.00	1,750.00	7,000.00
ADJUSTED SALARY (Salary + Allowances)	54,318.75	17,806.25	72,125.00
e. Other Reimbursables & Direct Payments	0.00	0.00	0.00

This non-taxable amount is not included in the Adjusted Salary or Plan Compensation.

HOUSING

	Church #1	Church #2	Total
f0. Does this clergy person live in a parsonage?	Yes	No	
f1. Housing Allowance + Utilities Allowance		8,000.00	8,000.00
f2. Parsonage Value (35% of Adjusted Salary)	19,011.56	0.00	19,011.56

PLAN COMPENSATION (a + b + c + d + f1 + f2)

PLAN COMPENSATION	73,330.31	25,806.25	99,136.56
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BENEFITS (Church Portion)

	Church #1	Church #2	Total
g0. Is the pastor waiving health insurance?			No
g1. Health Insurance (conference plans)	18,336.68	6,112.23	24,448.91
g2. Dental Insurance (conference plans)	582.12	194.04	776.16
h1. Health Insurance (church plans)	0.00	0.00	0.00
h2. Vision Insurance (church plans)	0.00	0.00	0.00
h3. Dental Insurance (church plans)	0.00	0.00	0.00
i. Comprehensive Protection Plan premiums	2,273.24	799.99	3,073.23
j0. What is the pastor's Compass status?			Enroll
j1. Compass Retirement Fixed Contribution	1,350.00	450.00	1,800.00
j2. Compass Retirement Percentage Expense	6,599.73	2,322.56	8,922.29

TOTALS

	Church #1	Church #2	Total
ADJUSTED SALARY (Salary + Allowances)	54,318.75	17,806.25	72,125.00
Other Reimbursables & Direct Payments	0.00	0.00	0.00
Housing Sub-Total	19,011.56	8,000.00	27,011.56
PLAN COMPENSATION	73,330.31	25,806.25	99,136.56
Benefits Sub-Total	29,141.77	9,878.82	39,020.59

Describe items included in item d Other Allowances.

Continuing Education:	500	Professional Exp:	250
Auto / Transportation:	5250	403(b) Contributions:	
Annual Conference:	1000	Moving Exp Tax Asst:	
Social Security Tax Allowance:		Other:	

Describe items included in item e Other Reimbursables or Direct to Vendor.

Continuing Education:		Professional Exp:	
Auto / Transportation:		Other:	
Annual Conference:			
Utilities:	8,000.00		

used to calculate pension contributions & CPP premiums

Carrier	none
Carrier	none
Carrier	none

3.1% of Plan Compensation for 3/4 or full-time clergy.
See notes to right.
\$1800 for full-time clergy, pro-rated for 3/4 and 1/2 time
9% of Plan Compensation for clergy serving 1/2 or more

Though most churches who share an appointment choose to divide expenses according to appointment percentages, this is not required.

FAQS

I DIDN'T GET MY SAVE & RESUME URL, OR MY 30 DAY LIMIT HAS PASSED. DO I START OVER?

Maybe.

For SPRC forms #5 and #8, which include supervisory & confidential data about employees (clergy or LPAs), you will have to start over.

For most other forms, we may be able to reconstruct or provide you with the answers that were entered prior to the Save & Resume point. You may need to re-type it, as those back-ups are in PDF format. (Or copy & paste.)

BEST PRACTICE: Use the worksheet to make a list of your answers - especially the long ones - before you copy & paste them into the online form. That way you have your answers.

MY FORM EXPIRED IN THE SIGNATURE PROCESS. DO I HAVE TO RE-TYPE IT?

You have 45 days to collect the signature, that's 6 weeks. Please don't wait that long to follow up on a missing form.

But the answer is no, you do not have to re-type it.

Both your district office and Data Services can re-start the signature process without anyone filling out the form again. Everyone will have to re-sign.

Don't panic.

BEST PRACTICE: When you first submit the form, contact the first signer (if it isn't you) to let them know to look in their inbox (or their spam/clutter/junk folders) for the signature request email. If it's lost or the email address was incorrect, go ahead and contact your district office or Data Services for assistance.

FAQS

SIGNATURE OR NOTIFICATION EMAIL ADDRESSES WERE ENTERED INCORRECTLY.

District Offices and Data Services can help you resolve this issue in several different ways:

1. We can re-direct a signature request to a text message with your permission and a valid mobile number.
2. We can fix the email addresses in the document and start the signature process again from the beginning. This works best if the error is in the first signer's email address.
3. We can re-direct the signature request to a different email address without updating the document itself. This works best if the error is in a second or third signer's email.

**I KEEP GETTING SIGNATURE
REQUESTS ON A FORM I'VE
ALREADY SIGNED. MAKE IT
STOP PLEASE.**

There are two possible reasons this is happening.

1. A signer after you in the routing process may have found that corrections were needed and re-submitted the form. You are being asked to sign a new version of the form. Check with the other signers to see if this has happened before declining.
2. Multiple versions of the same form have been submitted by your church, so you are being asked to signed more than one time (one for each form). In this case, if you are certain, you can click "Decline" in the lower right on the signature page to stop further notifications.

You can always contact your district office or Data Services to resolve multiple requests on your behalf.

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FOR ADDITIONAL HELP

EAST DISTRICT

eastdistrict@calpacumc.org
(909) 984-7100

HAWAII DISTRICT

hawaiidistrict@calpacumc.org
(808) 536-1864

NORTH DISTRICT

northdistrict@calpacumc.org
(818) 882-8005

WEST DISTRICT

westdistrict@calpacumc.org
(562) 429-1441

SOUTH DISTRICT

southdistrict@calpacumc.org
(619) 239-9980

district offices

come back!

Come back for more training!

Thursday October 15 7:00 PM
(4:00 PM Hawaii)
Trustees & Disaster Response
Plans

Tuesday October 20 7:00 PM
(4:00 PM Hawaii)
General Overview of Charge
Conferences

data services

dataservices@calpacumc.org
(626) 568-7363

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YOUR QUESTIONS

Thank you for your role in
continuing the mission and
ministry of your congregation.