

Report of Change In A Cleric's Compensation or Duties

Complete this form if a cleric's compensation or duties change. Accurate information is essential in calculating assessments and subsequent retirement benefits for clergy and their families, so inform us of any changes as soon as possible. *Retroactive changes in compensation and assessments due can be made only for the two years immediately preceding the current year, unless unusual circumstances apply.*

How to Complete This Form

Please provide or correct the following information for all changes in compensation or duties. Even if the compensation in a category has not changed, include that amount anyway. For example, if the cash salary increases but the utility allowance remains the same, be sure to include the utility allowance anyway.

1. The church unit that is the source of the compensation, its location, and the title of any new duties.
2. The cash stipend. Include any salary reduction used to fund an annuity, TSA, 403(b) plan, or RSVP. Also include bonuses, one-time cash payments, and tuition paid for dependents.
3. Social Security payments given to offset the cost for self-employment taxes in accordance with SECA.
4. Amounts received for utilities (including fuel, gas, basic cable, basic telephone, electric, etc.), or which are paid on the cleric's behalf.
5. Indicate whether or not housing is provided. This is important for us to know in calculating the total compensation on which assessments are based.
6. The housing allowance.
 - *If housing is provided rent-free*, check Y. For pension purposes, the housing allowance will then be assumed to be 30% of the total of the cash stipend, Social Security and utilities.
 - *If both housing and meals are provided free-of-charge*, the housing allowance will be assumed to be 40% of the cash stipend, Social Security and utilities.
 - *If the cleric receives an actual cash or equity housing allowance*, provide the actual amount. The actual cash and equity housing amount will be used as a component of assessable compensation.
 - *If housing is provided rent free and the cleric also receives a cash housing allowance or housing equity allowance*, check Y and also give the amount of the cash housing allowance or housing equity allowance. For pension purposes, housing will then be assumed to be 30% of the cash stipend, Social Security and utilities. In addition, the cash housing allowance or housing equity allowance will be included.
 - *If the cleric receives compensation from more than one church or church-related unit, but only one provides housing*, both/all are assessed for a proportionate share of your housing.
7. The effective date of the change, which is the date the new compensation began or will begin.

Do not include insurance premiums, reimbursement of auto expenses, travel expenses, or continuing education expenses in the compensation. *Show all amounts on an annual basis.*

New Compensation or Duties

Church Unit, Location, New Duties	Cash Stipend/Yr.	Social Security/Yr.	Utilities/Yr.	Housing Provided?	Effective Date
1. _____	_____	_____	_____	_____	_____
_____	_____	_____	_____	(Y or N)	If N, Cash Housing Allowance or Housing Equity Allowance/Yr \$ _____
_____	_____	_____	_____	_____	If Y, Cash Housing Allowance or Housing Equity Allowance/Yr \$ _____
2. _____	_____	_____	_____	_____	_____
_____	_____	_____	_____	(Y or N)	If N, Cash Housing Allowance or Housing Equity Allowance/Yr \$ _____
_____	_____	_____	_____	_____	If Y, Cash Housing Allowance or Housing Equity Allowance/Yr \$ _____
_____	_____	_____	_____	_____	\$ _____

Please sign, date, and return this form to Retirement Programs and Services, The Church Pension Fund, 445 Fifth Avenue, New York, NY 10016. We strongly recommend that the cleric also review and sign this form. If you have any questions, call us at 866-802-6333.

Clergy Name (please print)

Your Diocese

Clergy Signature

Date

Church Representative Signature

Date