

DOLLAR\$ & \$ENSE

JULY 2025

CONFERENCE TREASURER

2026 Approved Annual Conference Budget

Members of the 243rd Annual Conference Session voted to approve \$16,106,000 as the 2026 Budget. Details can be found on page 2. This year you will see several notable changes to the proposed budget:

1. The format is presented in two ways. Section I(a) is the Proposed Conference Budget (spending plan). Section I(b) is the Proposed Conference Apportionments (how the budget is allocated to the churches).
2. You will notice that in place of 401-415 funds, there are four apportionments proposed funds 101-104 for 2026.
3. The significant decrease in the Budget for 2026, centers around the change in Active Clergy Health Benefits which will no longer be apportioned and will be direct billed to the local churches in 2026.

If you haven't already done so, each church should use the Direct Bill Calculator Tool to see how the shift from apportioning Active Clergy Health to Direct Bill may affect your local church. The link is below:

<https://vaumc.org/directbill/>

USCIS Form I-9

The U.S. Citizenship and Immigration Services requires the Form I-9 to be completed for all individuals hired for employment in the United States. Newly appointed pastors must complete this form at each new appointment prior to their first day. Go to <https://www.uscis.gov/i-9> to access the most recent form.

Accountable Reimbursement

If your clergyperson is moving to a new church, churches can only pay up to half of the annual amount agreed upon on the Charge Conference Form.

Lay Supply Pastors

If you have a Lay Supply Pastor appointed to your church, be sure that you withhold Social Security and Medicare, as well as Federal and State taxes. Give us a call if you have any questions.

2026 Minimum Compensation Schedule

Annual Conference approved the following Minimum Compensation Schedule beginning January 1, 2026:

Full Connection Pastors (FE/FD)	\$48,800
Associate Members	\$46,000
Provisional (PE/PD)	\$44,000
Local Pastors (completed COS)	\$42,400
Local Pastors	\$41,400

Peace with Justice Sunday

Peace with Justice Sunday was on Sunday, June 15th. For additional information on the General Board of Church & Society, go to www.umcsgiving.org and select Special Sundays. Remit your contributions notating **Fund #4433 – Peace with Justice Sunday**.

Clergy Moving Expenses

If your church is welcoming a new clergy person, the moving expenses paid to or for that person will be subject to income tax and will need to be added to their W2 at the end of the year in box 1 and 16.

Important Message from our Pensions Office

This is a reminder that if you are an active clergy and are moving to a new church effective 7/1/2025, you need to complete a new UMPIP Personal Contribution Election form with your new church treasurer. This form can be sent directly to Wespath or back to the attention of nancyblair@vaumc.org in the Pensions office. Below is a link to the form for your convenience:

<https://www.wespath.org/assets/1/7/3255.pdf>

Keep in mind that the Clergy Retirement Security Program (CRSP) has a matching component where if our clergy contribute at least 1% of your Total Plan Compensation into your UMPIP pension plan, you will receive the full 3% Employer Contribution into your CRSP Defined Contribution account. If you do not contribute at least 1%, you will only receive a 2% Employer Contribution into your CRSP DC account. For questions, please call Nancy Blair in the Pensions office at 804-521-1130.

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PAGE 1 OF 2

Council on Finance and Administration

SECTION I(a) - Approved Conference Budget

	2026	2025	Increase (Decrease)	Pct Change	Pct Budget
Ministry Infrastructure	2,437,200				15.1%
Resourcing Connection	4,368,800				27.2%
Total Conference Mission and Ministries	6,806,000	6,500,000	306,000	4.7%	42.3%
Retired Clergy Health Support	5,240,000	5,060,000	180,000	3.6%	32.5%
Sending into Worldwide Connection	4,060,000	4,060,000	-	0.0%	25.2%
Active Clergy Health - no longer apportioned	-	9,000,000	(9,000,000)	-100.0%	
Total Apportionments	16,106,000	24,620,000	(8,514,000)	-34.6%	100.0%

SECTION I(b) - Approved Conference Apportionments

	2026	2025	Increase (Decrease)	Pct Change	Pct Budget
101 - Conference Mission and Ministries - Committed	5,459,400				33.9%
102 - Conference Mission and Ministries - Expected	1,346,600				8.4%
Total Conference Mission and Ministries	6,806,000	6,500,000	306,000	4.7%	42.3%
103 - Retired Clergy Health	5,240,000	5,060,000	180,000	3.6%	32.5%
104 - General and Jurisdictional Ministries	4,060,000	4,060,000	-	0.0%	25.2%
Active Clergy Health - no longer apportioned	-	9,000,000	(9,000,000)	-100.0%	-
Total Apportionments	16,106,000	24,620,000	(8,514,000)	-34.6%	100.0%