

# DOLLAR\$ & \$ENSE

**JUNE 2026**

**CONFERENCE TREASURER**

## Single-Payer Clergy Payroll

At Annual Conference this year, a report will be presented in response to the Just Compensation Task Force recommendation for the Council on Finance and Administration in consultation with the Office of Pensions and Benefits (VUMPI) to study the possibility of creating a system in which the VAUMC would administer payroll processing and tax related reporting for all clergy appointed to local churches within the Conference.

Key survey results:

- 31% of pastors indicate receiving a late paycheck.
- 60.3% indicate receiving an incorrect W-2.
- 29.9% indicate receiving a late W-2 or other tax forms.
- 20.1% indicate having experienced pension errors.
- 29% indicate experiencing errors in compensation.

To learn more about this report, read pages 78-79  
[https://doc.vaumc.org/AC2026/Book\\_of\\_Reports.pdf](https://doc.vaumc.org/AC2026/Book_of_Reports.pdf)

## 2026 Annual Conference Offering

This year's Annual Conference Offering will be shared between two ministries:

1. **MJ Kim Fund:** Named for the Rev. Myung Johng "MJ" Kim, the first Asian-American pastor to be ordained elder in the Virginia Conference, the MJ Kim Fund will support the unique needs of our Virginia Conference immigrant clergy, especially as they face the challenges of and expenses related to navigating our nation's immigration process so that they may serve our churches and their communities.
2. **Va Conference Center for Belonging and Advocacy:** The Center for Belonging and Advocacy is the newest ministry area of our Conference. Led by the Rev. Lan Davis Wilson, this new ministry area equips our congregations, and our Conference to develop and deploy resources and strategies to create a true culture of inclusion in Virginia and beyond.

If your church wants to send your Annual Conference Offering ahead of time, please note AC Offering on your check with **Fund #5500**.

## 2027 Proposed Annual Conference Budget

The 2027 Proposed Conference Budget can now be found in the Book of Reports detailed on pgs 108-109.  
[https://doc.vaumc.org/AC2026/Book\\_of\\_Reports.pdf](https://doc.vaumc.org/AC2026/Book_of_Reports.pdf)  
Be sure to read the Budget Narrative on pg 105 to learn more about how apportionment funds are used throughout our Connection. The proposed budget is on page 2 of this newsletter.

## 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 no later than their first day. Go to <https://www.uscis.gov/i-9> to access the I-9 Form.

## Special Offerings

The **Samaritan Fund Offering** can be taken up anytime between Mother's Day and Father's Day. Remit your contributions notating **Fund #6411-Pinnacle Living (Samaritan Fund)**.

**Peace with Justice Sunday** donations from Sunday, May 31<sup>st</sup> can be remitted notating **Fund #4433 – Peace with Justice Sunday**. For additional information on the work of the General Board of Church & Society, go to [www.umcgiving.org](http://www.umcgiving.org) and select Special Sundays.

## 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.

## 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 W-2 at the end of the year.

## Kits for Conference

Transportation and kit supply donations should be sent to the Conference Treasurer's Office designated as **Fund # 901440 – Material Resources (kits)**.

## Council on Finance and Administration

### Conference Apportionments - Proposed Budget

	2027	2026	Increase (Decrease)	Pct Change	Pct Budget
101 - Conference Mission and Ministries - Committed	5,770,000	5,459,400	310,600	5.7%	35.7%
102 - Conference Mission and Ministries - Expected	1,176,000	1,346,600	(170,600)	-12.7%	7.3%
Total Conference Mission and Ministries	6,946,000	6,806,000	140,000	2.1%	42.9%
103 - Retired Clergy Health	5,170,000	5,240,000	(70,000)	-1.3%	32.0%
104 - General and Jurisdictional Ministries	4,063,000	4,060,000	3,000	0.1%	25.1%
<b>Total Apportionments</b>	<b>16,179,000</b>	<b>16,106,000</b>	<b>73,000</b>	<b>0.5%</b>	<b>100.0%</b>