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TO: All District Superintendents
FROM: Nancy Blair
DATE: August 06, 2024
SUBJECT: 2025 CRSP/ CPP CALCULATIONS

Enclosed you will find a calculator showing the 2025 Clergy Retirement Security Program (“CRSP”) and Comprehensive Protection Plan (“CPP”) billing calculations.

For CRSP, the billing calculation is the sum of the following two components:

- 3% of total plan compensation for the defined contribution CRSP benefit, plus
- 9% of the lesser of the two following amounts for the defined benefit CRSP benefit:
 - total plan compensation, or
 - 135% of the 2025 Denominational Average Compensation (“DAC”)

The 2025 DAC is \$80,003. Billing for clergy enrolled in CPP will be 4.4% of total plan compensation, with total plan compensation capped at 200% of the DAC.

Total plan compensation is defined as cash/base salary, excluding Accountable Reimbursement or travel, plus parsonage factor or housing allowance. The parsonage factor for 2025 is 25% of cash/base salary.

In accordance with the CPP eligibility guidelines that were approved at 2016 General Conference, and subsequent changes to the Virginia Conference’s eligibility elections approved at Annual Conference, the 2025 CPP eligibility guidelines are as follows:

- Clergy appointed full time, with total plan compensation of at least \$20,000 (or cash salary of \$16,000 if living in a parsonage) are eligible for CPP
- Part time Elders and Deacons appointed 75% and meeting the total plan compensation requirements above are eligible for CPP
- The following clergy are not eligible for CPP:
 - Clergy appointed full time with plan compensation less than the above amounts
 - Elders and Deacons appointed less than 75%
 - Part Time Local Pastors

VUMPI will bill each pastor’s church or salary paying unit monthly for required CRSP and CPP payments as detailed above.

Please contact me at NancyBlair@vaumc.org or 804-521-1130 if you have questions or if additional detail is needed.