



Virginia United Methodist Pensions, Inc.

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TO: All District Superintendents
FROM: Nancy Blair
DATE: August, 2026
SUBJECT: 2027 Compass/CPP and Clergy Health Direct Bill Calculations

Enclosed you will find a calculator showing the 2027 Compass, Comprehensive Protection Plan (“CPP”), and Clergy Health Direct Bill calculations.

Total plan compensation is defined as cash/base salary, excluding Accountable Reimbursement or travel, plus parsonage factor or housing allowance. The parsonage factor for 2027 is **35%** of cash/base salary and the minimum parsonage amount is **\$10,000**.

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

- 7% of total plan compensation **plus**
- \$150 per month. The \$150 per month will be prorated based on % appointed.

For **CPP**, the billing calculation is:

- 4.4% of total plan compensation up to a maximum of 200% of the 2027 DAC

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 2027 CPP eligibility guidelines are as follows:

- Clergy appointed full time, with total plan compensation of at least \$20,808 (or cash salary of \$15,413 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
 - Clergy from Other Denominations appointed less than 100%
- The **2027 DAC is \$83,235**. Billing for clergy enrolled in CPP will be 4.4% of total plan compensation, with total plan compensation capped at 200% of the DAC.

For **Clergy Health Direct Bill Amount**, each Church/Charge will be billed **\$1,660** per month for each appointed fulltime eligible Active Clergy person, regardless of their personal Health Plan enrollment.

VUMPI will bill each pastor’s church or salary paying unit monthly for required Compass, CPP and Clergy Health Direct Bill amounts as detailed above.

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