Annual Compensation Reporting for Dual or Multiple Parish

If you have a worker receiving a salary (and other allowances) from two or more ministries, only one Annual Compensation Report (ACR) is required. The contact congregation administrator should add together the hours worked, annual cash salary, value of housing provided and any allowances from each of the parishes, and then enter these totals in the appropriate fields. Recording the breakout between the parishes is no longer required in the report.

For single parishes, the Housing Provided amount must equal 25% of the Basic Annual Cash Salary. However, for Dual and Multi-Parish, the Housing Provided amount is up to 25% Base Annual Cash Salary. Even if all parishes provide upkeep or resources for some aspect of the parsonage, the Housing Provided total can never exceed 25% of the total reported Basic Annual Cash Salary.

Example – Only Contact Congregation Provides Housing

The Basic Annual Cash Salary paid by the Contact Congregation is $20,000. The Housing Provided amount is $5,000, or 25% of the Basic Annual Cash Salary paid by the Contact Congregation. The second parish also pays a Basic Annual Cash Salary of $20,000 but they do not contribute to the Housing Provided. When updating the report, the Contact Congregations enters the combined total of $40,000 for the Basic Annual Cash Salary, $5,000 for the Housing Provided and any cash allowances. The Housing Provided amount will not equal 25% of the Basic Annual Cash Salary since only the Contact Congregation provides the house.

Sample Worker Record Section							
		A	B	C	D	E	F
WORKER'S NAME AND IDENTIFICATION NUMBER	2026 TOTAL COMPENSATION HOURS WORKED ON FILE	2027 Hours worked per week	2027 Basic Annual Cash Salary	Housing Provided	Annual Cash Housing Allowance	Annual Cash Utility Allowance Paid to Worker	2027 Total Compensation (B+C+D+E)
JONES, ROBERT 999999	$39,000 40	40	$40,000	$5,000	$4,000	$2,500	$51,500

CONCORDIA PLAN SERVICES