

<b>Elements of Compensation</b> <i>(see Plan Document for complete definition of Compensation)</i>						
Compensation Element	Cash excluding Health Care Compensation	Housing Allowance	Parsonage	Total Plan Compensation	Portion of Cash Designated as Housing	Health Care Compensation
Benefits Access Code	C	H	P	C+H or C+P	—	—
Definition/Explanation	Total compensation, including: <ul style="list-style-type: none"> <li>Participant contributions to UMPIP or other qualified retirement plan(s)</li> <li>Elective contributions excluded from income under IRC Section 125</li> </ul> <i>Minus:</i> <ul style="list-style-type: none"> <li><b>Housing Allowance</b> provided in lieu of parsonage that is excludable from income under IRC Section 107</li> <li><b>Health Care Compensation</b> (compensation in lieu of conference providing group health plan)</li> </ul>	Compensation provided in lieu of parsonage that is excludable from income under IRC Section 107	Parsonage value equal to 25% of <b>Cash excluding Health Care Compensation</b> if parsonage is provided	Compensation used for purposes of calculating Plan contributions (CRSP DC, PIP, Horizon, RPGA, CPP <sup>1</sup> )	<ul style="list-style-type: none"> <li>Compensation for housing expenses (if parsonage is provided) that is excludable from income under IRC Section 107</li> <li>Used at the election of the conference for informational purposes</li> </ul>	Compensation in lieu of conference providing group health plan

<sup>1</sup> CPP Compensation is limited to 200% of the Denominational Average Compensation