

Unfunded Pension Liability Worksheet Example
 Based on the Iowa Conference Average Total Compensation (CAC)

Church Name: Example Church
 Church #:
 Disaffiliation Date: 7/1/2021

UPL: \$ 67,750,180 As of: 5/1/2021

Journal Years	Cash Compensation	Parsonage?	Cash Housing?	Church Plan Comp	Total Conf. Plan Comp	% of Total
2020	\$ 56,551	\$ 14,138	\$ -	\$ 70,689	\$ 26,636,945	0.002653795
2014	\$ 49,738	\$ 12,435	\$ -	\$ 62,173	\$ 26,867,557	0.002314055
2008	\$ 43,072	\$ 10,768	\$ -	\$ 53,840	\$ 26,028,339	0.002068515
2002	\$ 35,384	\$ 8,846	\$ -	\$ 44,230	\$ 23,723,359	0.001864407
1996	\$ 29,907	\$ 7,477	\$ -	\$ 37,384	\$ 22,513,465	0.001660517

Average % of Total: 0.002112258

Church Portion of UPL: \$ 143,105.85