

COMMITTEE ON MINISTRY

2023 TERMS OF CALL

This position is: ____ Full time or ____ Part Time (number of hours ____)

COMPUTATION OF EFFECTIVE SALARY (Note: the easiest way to calculate accurate dues is to use the Board or Pensions Dues Calculator at <https://pensions.org/calc/dues>. Click on “Calculate Total Annual Effective Salary,” and enter amounts in the fields provided. Hover over the (?) to the right of each field for guidance on what/what not to enter.

| | 2022 | 2023 |
|---|-------------|-------------|
| 1) <u>CASH SALARY</u> | _____ | _____ |
| 2) <u>DEFERRED COMPENSATION CONTRIBUTIONS BY EMPLOYING ORGANIZATION</u> | _____ | _____ |
| 3) <u>ADDITIONAL ALLOWANCES</u> ¹ | | |
| a) Utilities ² | _____ | _____ |
| b) Furnishings | _____ | _____ |
| c) SECA Offset <i>in excess of</i> 50% | _____ | _____ |
| d) Medical Supplement (2%-3%) ³ | _____ | _____ |
| e) Other | _____ | _____ |
| 4) SUB-TOTAL of Lines 1-3 | _____ | _____ |
| 5) <u>HOUSING</u> (Includes the actual approved housing allowance OR for a manse, 30% of line 4 above) ⁴ | _____ | _____ |
| 6) Is there a manse? | Yes_____ | No_____ |
| TOTAL EFFECTIVE SALARY (Line 4 plus line 5) | _____ | _____ |

NOTE: Total of CASH SALARY and HOUSING (line 1 plus line 5) must be at least **\$53,950**, which is the Presbytery Minimum Terms of Call for *new calls* in 2023⁵.

SECA OFFSET UP TO 50% _____

The Board of Pensions has determined that Congregations which provide a pastor an allowance of up to 50% of her/his SECA tax liability do NOT have to include that amount in the calculation of Effective Salary. Please list any such amount here. However, anything in excess of 50% IS part of Effective Salary and reported on line 3c above.

MEDICAL/PENSION BENEFIT PACKAGE _____

[Dues are computed at 39% of total effective salary (Medical 29%, Pension 8.5%, Death & Disability 1%, Temporary Disability 0.5%). Based on Presbytery’s Minimum Terms of Call, dues would be **\$21,040.00** for 2023. [For part-time calls that do not meet the Presbytery Minimum – please be aware that the Minimum Dues for Medical coverage is \$11,500; Pension and Death/Disability are calculated on the actual effective salary. See the Dues Calculator at <https://pensions.org/calc/dues>]

REIMBURSEMENTS⁶
 Travel: @ 2023 IRS rate _____

Cont. Education: \$750 & 2 weeks _____
 (May accumulate to 6 weeks and \$2,250)

Other: _____

VACATION ONE MONTH minimum _____

SABBATICAL

Is a Sabbatical a part of these terms of call?

Yes _____

No _____

If **YES**, please **provide the terms of the sabbatical**

Terms of Sabbatical:

NOTES

1. All allowances (if not under a direct reimbursement plan for travel, meals, books or other expenses) must be included as part of “effective salary” and will be taxed and included in all calculations of pension dues. This would include SECA amounts *in excess of* the 50% employer contribution. See <https://pensions.org/calc/dues> for guidance.
2. Utilities are in addition to cash salary and are to be based on actual costs from the previous year and may be included in the 30% manse amount.
3. Some churches provide coverage for part or all of the first 2% or 3% medical deduction (depending whether in or out of Network).
4. Where there is *no* manse, the Session should approve the division of salary and housing before January 1, and record it in the session minutes.
5. Terms of Call are established annually by Presbytery at the recommendation of the Committee on Ministry. The Book of Order specifies in G-2.0804 that “The terms of the call shall always meet or exceed any minimum requirement of the presbytery in effect when the call is made...The call shall include participation in the benefits plan of the Presbyterian Church (USA) including both pension and medical coverage, or any successor plan approved by the General Assembly.”
6. All reimbursements must be paid only as actual expenses are incurred.

CHURCH NAME: _____
(PLEASE PRINT)

YOUR NAME: _____
(PLEASE PRINT)

SIGNATURE: _____