

2022 TERMS OF CALL* WORKSHEET

Church _____

Pastor or Associate Pastor _____ Full or Part Time _____

(*For Installed Teaching Elder, Effective Salary, Board of Pensions dues, SECA offset, Study Leave, Vacation and Mileage reimbursement are requirements; For Pastors serving under contract (TE or CP), all are required except Board of Pensions, but it is recommended that provision for insurance and retirement be addressed). (Minimums for Certified Christian Educators should be at least 80% of these minimums).

Presbytery of Redstone recommends a 3.5% increase from 2021 effective salary for all continuing Pastors (Ministers of Word and Sacrament and Commissioned Pastors). The Presbytery minimum is a minimum requirement for all incoming pastors. All continuing pastors should meet or exceed that expectation.

2022 Terms of Call	2022 Presbytery Minimum	Our Church (include % if part-time; effective salary pro-rata)
EFFECTIVE SALARY	\$49,479.49	
1. Base Salary	\$38,061.14	
2. Housing Allowance or Manse, including utilities (minimum of 30% of Salary/Deferred/Allowances-total-1,3,4,5,7)	\$11,418.34	
3. Deferred Compensation [Tax Deferred Annuity]		
4. Un-vouchered allowances, gifts from employer, bonuses, etc.		
5. Other allowances, including; <ul style="list-style-type: none"> • forms of compensation such as medical deductible/medical expense reimbursement allowances (NOT paid through a group benefit plan) • insurance premiums for additional insurance coverage provided for individual employees. 		
6. ONE TIME Moving Expenses (if church paid or reimbursed) this total may need to be included in the total salary reported to the IRS. (Please review with your accountant)		
7. SECA <u>above</u> the normal 7.65% offset		
TOTAL EFFECTIVE SALARY (total of 1,2,3,4,5,7)	\$49,479.49	
8. Board of Pensions Dues (percentage calculated exclusive of moving expense): Pension (8.5%), Disability (1.5%) and Medical Coverage (27%) - Total (37)	\$18,307.41	
Post Retirement Dues - 12% (retired pastor >20 hours)	\$5,937.53	
9. Social Security Contribution (7.65% of Effective Salary)	\$3,785.18	
10. Additional Group Plan Coverage Premiums		
11. Mileage Reimbursement (At current I.R.S. rate)		
12. Study Leave/Reimbursement (cumulative to 6 weeks plus \$3,000)	2 weeks +\$1,000.00	
13. Vacation (accrued quarterly, but not cumulative across years without permission)	4 weeks - 4 Sundays	
14. Other Professional Expenses:		
Book/Media Reimbursement		
Pastor's Professional Expense		
Vouchered Reimbursements		
TOTAL COST TO CONGREGATION	\$72,572.08	

The Pastor and the congregation agree to the above terms and to abide by any policies of the Presbytery of Redstone regarding compensation, any form of leave (vacation, study, medical, etc.) and expenses.

Clerk _____ Pastor _____