

2020 TERMS OF CALL* WORKSHEET

Church _____

Pastor or Associate Pastor _____ Full or Part Time _____

(include % if part-time; effective salary pro-rata)

(*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)

2020 Terms of Call	2019 Presbytery Minimum	2020 Presbytery Minimum	Our Church
1. Base Salary	\$37,314.85	\$38,061.14	
2. Housing Allowance or Manse, including utilities (minimum of 30% of Salary/Deferred/ Allowances-total-1,3,4,5,7)	\$11,194.46	\$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 above the normal 7.65% offset			
TOTAL EFFECTIVE SALARY (total of 1,2,3,4,5,7)	\$48,509.31	\$49,479.49	
8. Board of Pensions Dues (percentage calculated exclusive of moving expense): Pension (11%), Disability (1%) and Medical Coverage (25%) - Total (37) <ul style="list-style-type: none"> • Post Retirement Dues - 12% 	\$17,948.44	\$18,307.41	
	\$5,878.19	\$5,937.53	
9. Social Security Contribution (7.65% of Effective Salary)	\$3,710.96	\$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	2 weeks +\$1,000.00	
13. Vacation (accrued quarterly, but not cumulative across years without permission)	4 week-4 Sundays	4 weeks - 4 Sundays	
14. Other Professional Expenses:			
Book Reimbursement			
Pastor's Professional Expense			
Vouchered Reimbursements			
Initial Moving Expenses (<i>based upon revision of the tax code, moving expenses may be considered additional income by the IRS. Please check with your own accountant</i>)			
TOTAL COST TO CONGREGATION	\$71,168.71	\$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 _____