



General Terms of Call Requirements - 2022

Effective Salary

The minimum effective salary is recommended each year by the Commission on Ministry (COM) and adopted by the Presbytery. The Social Security offset is paid upon this amount, as well as Board of Pension dues in installed positions, and voluntary or required Board of Pensions dues for those in contracted positions. Effective Salary is defined in the Board of Pensions document that can be found at <http://www.pensions.org/file/what-we-offer/benefits-guidance/forms-documents/Documents/pln-103.pdf/>

For pastors who live in a church-owned manse, the Board of Pensions requires that the manse value be at least 30% of total Effective Salary. The manse value is used in calculating Board of Pension dues for those in installed positions. The Social Security offset is paid upon this amount, as well as Board of Pension dues in installed positions, and voluntary or required Board of Pensions dues those in contracted positions.

Benefits

Board of Pension dues may be calculated once the amount of Effective Salary is determined. Every minister who is in an installed position must be enrolled in Pastor's Participation. Churches may also choose to enroll any minister who works at least 20 hours for Pastor's Participation. Board of Pensions Pastor's Participation dues for 2022 will be 37% of Effective Salary for each member's coverage. Any minister who is not an installed pastor and employed for more than 20 hours per week can also be enrolled in Minister's Choice which provides pension, death, and other benefits at 10% Effective Salary dues, and medical benefits for an additional or shared cost. Please see the Board of Pensions website for additional details. <http://www.pensions.org/>

The specific amount determined to be salary will be different based upon whether this is an installed position in the Board of Pensions, or a temporary position with benefit allowances, and whether or not there is a manse. Each Terms of Call Annual Review form is individualized for the specifics of each pastoral position. For retired Pastors in a temporary Pastoral Relationship the Board of Pension requires post retirement dues of 12%. For those in a less than a twenty hour per week temporary position, benefits are encouraged but not required. Because of the flexibility available in temporary positions, COM approves these individually, based upon conversations with the pastor and session.

Mileage reimbursement is at the IRS standard mileage rate. Sessions should budget this expense based upon expected mileage. If expenses for mileage and travel authorized by the session exceed the budgeted amount, submitted expenses must continue to be paid.

The use of an "accountable" reimbursement arrangement is recommended for tax purposes. This requires that business miles are substantiated with adequate records at least every 60 days at the IRS approved rate. Following other reimbursement arrangements potentially makes the payment taxable income to the recipient.

Adopted by COM November 2017; Updates to include additional Policies 2018 and updated annually with BoP requirements

edited to reflect Commission on Ministry 9/8/2021

Continuing Education: a minimum of \$750 and a minimum of 2 weeks (defined as fourteen days, including 2 Sundays.) This figure is not taxable to the minister and not part of Effective Salary for Board of Pension purposes.

Vacation: A minimum of one month (defined as thirty days, including four Sundays. The session is free to define one month as thirty-one days.)

Technology Expenses, as well as any other expenses (such as gym membership, membership in a civic organization, etc.) may be assigned at the discretion of the Session.