

**2010 Minimum Terms of Call
for Ministers of the Word and Sacrament
The Presbytery of Carlisle**

Presbytery is required to establish minimum terms of call for ministers serving within their jurisdiction (G-14.0506.e). The minimum terms of call effective on all calls as of January 1, 2010 are noted below. Sessions are required to annually review the adequacy of compensation for all their staff (G-10.0102.n). Presbytery voted to keep the Minimum Terms of Call the same as 2009. When reviewing compensation, it is suggested that sessions and/or committees take into consideration the job their pastor and/or staff is doing and consider an increase in their compensation.

Effective January 1, 2010

Allocation of the following items will be determined by the individual situation. Pastors and churches may vary how total of items 1-5 are distributed. For example, if the total Salary and Housing (Lines 1 and 2) is \$40,000, the church may designate \$30,000 for Salary and \$10,000 for Housing or \$20,000 for Salary and \$20,000 for Housing.

1. Annual Cash Salary (including employees contributions to 403(b) plans, tax sheltered annuity plans)
2. Housing, utility and furnishings Allowances *
3. Employing organization matching contributions to 403 (b) plans, tax sheltered annuity plans.**
4. Bonuses, overtime pay, unvouchered professional expenses allowance, gifts from employing organization.
5. Other allowances (for example medical deductible, SECA in excess of 7.65% of Effective Salary.***)
6. Manse Amount- (*Board of Pensions regulations require that "Manse Amount" must be at least 30% of Lines 1-5 for members residing in employer provided housing*) **Do not include utilities paid directly by the church.**
7. **Total Effective Salary (Lines 1-6)**
Minimum Effective Salary for 2010: \$46,780.00

Other Minimums

- Board of Pensions Benefit Plan- Dues are 31.5% of **Effective Salary- Line 7** (*excluding Employer Contributions –[Line 3]*)
 - Vacation- 30 days to include a minimum of 4 Sundays. Those part-time also receive 30 days.
 - Continuing Education Allowance- \$800 per year, may accumulate to \$2400.
 - Continuing Education Leave- Two (2) weeks (14 days including 2 Sundays) annually, may accumulate to 6 weeks.
 - Travel Allowance- Current allowable IRS rate (\$.55/mile- effective January 1, 2009)
 - Spiritual Renewal- One (1) day per quarter for spiritual renewal and development
 - Allowances are to be vouchered rather than given as direct payments to clergy because of IRS regulations.
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***Applies generally to churches without a Manse.**

****Employer Contributions.** If a church matches a Pastors contributions (withheld from pay) to a 403 (b) plan etc. that amount must be excluded from Total Effective Salary- Line 7- when figuring Board of Pensions Dues)

*****Medical Deductible:** Churches should establish either a Health Flexible Spending Account or a Health Reimbursement Arrangement. Information can be found with the Board of Pensions. Churches may cover the medical deductible for their clergy and family. Below are the percentages of Effective Salary:

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|----------------------------|-------------|-----------------------|-----------|
| - In- network Providers- | Member 1% | Spouse & Family- 1% | Total- 2% |
| - Out of Network Providers | Member 1.5% | Spouse & Family- 1.5% | Total- 3% |

******Social Security Self Employment Contributions Act (SECA) Offset.** The Committee on Ministry encourages congregations to assist their pastor (s) by paying the amount equal to the normal portion of Social Security an employer would pay on an employee's salary. Currently that amount is 7.65% of **Effective Salary**. This SECA offset is considered income when calculating federal taxes.