

**2018 Minimum Terms of Call
for Ministers of the Word and Sacrament
The Presbytery of Carlisle
3040 Market Street, Suite #1
Camp Hill, PA 17011**

Presbytery is required to establish Minimum Terms of Call for ministers serving within their jurisdiction (G-2.0804). The Minimum Terms of Call effective on all Calls as of January 1, 2018 are noted below. Sessions are required to annually review the adequacy of compensation for all their staff (G-2.0804). Presbytery **voted to increase by 2.5%**, the Minimum Effective Salary for 2018. **When reviewing compensation, it is suggested that Sessions and Congregations take into consideration the value of the ministry their pastor (s) is doing and consider an increase in their compensation.**

Effective January 1, 2018

Allocation of the following items will be determined by the individual situation. Pastors and churches may vary how the total of items 1-5 is distributed. **For example**, if the total Salary and Housing (Lines 1 and 2) is \$60,000, the pastor could request the church to designate any combination equaling the \$60,000 figure.

1. Annual Cash Salary
2. Housing, utility and furnishings Allowances
3. Employing organization 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 Value- (*Board of Pensions regulations require that "Manse Value" 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 2018: \$51,355.00

Other Minimums

Board of Pensions Benefit Plan- Dues are 37.00 **% of Effective Salary- Line 7.

Vacation- 30 days to include a minimum of 4 Sundays. Those part-time also receive 30 days.

Continuing Education Allowance- \$1000 per year- may accumulate to \$3000.

Continuing Education Leave- 14 days including 2 Sundays annually, may accumulate to 42 days.

Travel Allowance- Current allowable IRS rate

Spiritual Renewal- One (1) day per quarter (not a Sunday) for spiritual renewal and development

Allowances are to be vouchered rather than given as direct payments to clergy because of IRS regulations.

Employer Contributions. If any part or all of the Employing Organization contribution to a 403(b) is a "match" of an elective contribution by a Pastor, the matching amount must be excluded from Total Effective Salary- Line 7- when figuring Board of Pensions Dues) Use Line 3a on *Terms of Call Report Form

**** Please note INCREASE in Board of Pensions Dues is for Medical portion of dues.**

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. *See Line 12 of Terms of Call Report Form.* This SECA offset is considered income when calculating federal taxes.

2018 Minimum Terms of Call for Certified Christian Educators Presbytery of Carlisle

In order to insure fair and equitable compensation for all certified educators employed by congregations of Carlisle Presbytery, the following are to be observed for all new calls and existing contracts to Certified Christian Educators upon adoption.

A Certified Christian Educator is one who has:

A Master's degree in Christian Education or an M. Div. from an accredited theological school, and one year's full-time experience or its equivalent as a professional Christian Educator in a PC(USA) church, governing body or agency, with the year dating from the completion of the degree requirement; or prior certification as a Certified Associate Christian Educator and two years' full-time experience or its equivalent as a professional Christian Educator in a PC(USA) church, governing body or agency, with the years dating from the date of certification as an Associate;

Completion of graduate courses (at least 3 semester hours) in each of the Book of Order specified courses:

Completion of the Educator Certification Council exam;

Completion of the Reference Group Process.

Minimum Terms Effective 01/01/18

Effective Salary: \$41,370.00

Benefits:

Pension, Medical coverage and Continuing Education Allowance (\$1000 minimum, cumulative for 3 years to \$3000)

Continuing Education Leave

2 weeks (14 days including 2 Sundays) annually, cumulative to 6 weeks.

Vacation - 30 days including 4 Sundays

Travel Allowance - Current IRS Rate

We require congregations to give their Certified Christian Educator one day per quarter for spiritual development and renewal (not including a Sunday).

Recommended terms for Certified Associate Christian Educators are the same as for Certified Christian Educators except that the minimum effective salary is \$37,640.00.