

**2018 ANNUAL REPORT ON TERMS OF CALL  
 PRESBYTERY OF CARLISLE  
 3040 Market St. Suite #1  
 Camp Hill, PA 17011  
 (Return to Stated Clerk of Presbytery by Thursday February 8, 2018)**

Minister Name \_\_\_\_\_ Church/Organization \_\_\_\_\_

Occupation \_\_\_\_\_ Terms Effective Date \_\_\_\_\_

The aforementioned church/organization promises and obliges to pay the following compensation. Pastors and churches may vary how the totals of items 1-5 are distributed. **SEE MINIMUM TERMS OF CALL ON SEPARATE DOCUMENT**

**Effective Salary**

- 1. Annual Cash Salary (including employee's contributions to 403 (b) plans, tax sheltered annuity plans) \$ \_\_\_\_\_
- 2. Housing, utility and furnishings allowances \$ \_\_\_\_\_
- 3. Employing organization contributions to 403(b) plans, tax-sheltered annuity plans.\* \$ \_\_\_\_\_

\*3a. if any part or all of the Employing Organization contribution shown on Line 3 is a "match" of an elective contribution by a Pastor, the matching amount must be shown on Line 3a: \$ \_\_\_\_\_

- 4. Bonuses, overtime pay, unvouchered professional expenses allowance, gifts from employing organizations \$ \_\_\_\_\_
- 5. Other allowances (for example medical deductible, SECA in excess of 7.65% of Effective Salary) \$ \_\_\_\_\_
- 6. Manse Value- (*where applicable*) **Do not Include Utilities paid by the church** \$ \_\_\_\_\_  
 (Must be at least 30% of Lines 1-5 (do not include line 3a) for members residing in employer provided housing)
- 7. **Total Effective Salary (Lines 1-6-do not include line 3a)** \$ \_\_\_\_\_
- 7a. Board of Pensions Effective Salary- (Line 7- minus line **3a- Employer "Matching" Contributions**) \$ \_\_\_\_\_
- 8. **Board of Pensions Dues- 37% of Line 7a.** \$ \_\_\_\_\_
- 8a. Group Plan Coverage Premiums (i.e. - Dental Insurance-this is an optional benefit) \$ \_\_\_\_\_

**Reimbursable Amounts and Allowances**

- 9. Travel Reimbursement (vouchered reimbursable at current IRS rate) \$ \_\_\_\_\_
- 10. Continuing Education Allowance (vouchered) \$ \_\_\_\_\_
- 11. Books /Other Professional Expenses (vouchered reimbursable) \$ \_\_\_\_\_
- 12. SECA (Social Security Offset) - typically 7.65% of Effective Salary (Line 7a) \$ \_\_\_\_\_

**TOTAL TERMS OF CALL** (lines 7a-12) \$ \_\_\_\_\_

Vacation of \_\_\_\_\_ (Time Period- at least 30 days including 4 Sundays – Part Time also receive 30 Days)

Continuing Education Leave \_\_\_\_\_ (Time Period- at least 14 days including 2 Sundays)

Spiritual Renewal \_\_\_\_\_ (At least one day off per quarter not including a Sunday)

Minister Signature \_\_\_\_\_ Clerk of Session Signature \_\_\_\_\_

**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 (including employee's contributions to 403 (b) plans, tax sheltered annuity plans)
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.

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**\*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.**