

**2017 Minimum Terms of Call
for Teaching Elders (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, 2017 are noted below. Sessions are required to annually review the adequacy of compensation for all their staff (G-2.0804). Presbytery **voted not to increase** the Minimum Effective Salary for 2017. **However, 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, 2017

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 employees 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 2017: \$50,102.00

Other Minimums

Board of Pensions Benefit Plan- Dues are 36.5% of Effective Salary- Line 7a.

PLEASE NOTE: FOR PASTORS WORKING LESS THAN FULL TIME, DUES ARE FIGURED DIFFERENTLY. CONTACT THE STATED CLERK FOR GUIDANCE IN THIS SITUATION.

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 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.

*****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.

Approved - Sept. 27. 2017