



The Presbytery of Carlisle

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2022 Minimum Terms of Call for Ministers of the Word and Sacrament

Presbyteries are required to establish Minimum Terms of Call for ministers serving within their jurisdiction, and Sessions are required to review the adequacy of compensation for all staff, annually (G-2.0804). The Minimum Terms of Call effective January 1, 2022 are noted below. **Upon recommendation of the Commission on Ministry, the presbytery approved a Cost of Living Adjustment (COLA) that will increase the presbytery minimum 3%.** When reviewing compensation, it is suggested that Sessions and Congregations take into consideration the value of the pastor's ministry and strongly consider an increase of up to 5% of the Minimum Effective Salary.

Allocation of the following items of compensation are determined by individual situations. Pastors and churches may vary with respect to the distribution of items 1-5. **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 2022: \$55,700.00**

Other Minimum Requirements:

Board of Pensions Benefit Plan:

For All Installed Pastors: Pastors' Participation Plan - **Dues are 37% of Effective Salary**

For Temporary Pastors: (Those involving a Covenant of Agreement)

Full-time: Pastors Participation plan - Dues are 37% of Effective Salary OR

Minister's Choice (10% of Effective Salary) plus PPO Medical Coverage (whichever is more cost effective)

Part-time: (20 hours/week or more)

Ministers' Choice - Dues are 10% of Effective salary PLUS Menu Plan for Medical Coverage (cost varies by option chosen PPO, EPO, HDHP)

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*

Social Security Self-Employment Contributions Act (SECA) Offset. The Commission on Ministry encourages congregations to assist pastor (s) by paying the amount equal to the 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.

Revised October 2021