

Presbytery of the Pines ~ Report Change in Terms of Call 2017

Please return to Presbytery of the Pines, 210 North Bonner St., Ruston, LA 71270 by January 31, 2017

Minister: _____

Church: _____ City/State: _____

	2016 Terms	2017 Terms	Amount of Change
1. Cash Salary - Minimum \$31,538.38			
2. (a) Housing/Utility Allowance or 2. (b) Manse/Utility Value *	(a) or (b)	(a) or (b)	
3. Deferred Compensation - 403(b)(9), tax sheltered annuity			
4. Non-reimbursement Allowances - Books, Furnishings, additional insurance, telephone, medical deductible or expense reimbursement not covered by BOP, etc.			
5. Travel/auto expense - Minimum \$3,000.00 Accountable reimbursement plan with auto based on current IRS mileage rate OR Auto/Expense Allowance [Note: if the minister chooses to receive an auto allowance as either a lump sum or equal monthly amounts (a) it is included in "Effective Salary" for calculating Board of Pensions dues and (b) requires reporting on Schedule C of Federal tax forms.]			
6. Social Security Offset Allowance - Minimum 7.65% of "Effective Salary" equal to One-Half SECA [Note: <u>only included</u> in "Effective Salary" calculations for Board of Pensions if in excess of 50%, but is taxable income for IRS and state tax purposes.]			
2017 Minimum Total Effective Salary (TES) - \$41,000.00 Effective Salary -sum of lines 1, 2a or 2b, 3 & 4 (and lines 5 & 6 if applicable)			
Board of Pensions - Full Family benefits plan with no dues share. Multiply TES X 36.5%. Minimum - \$16,060.00			
Continuing Education – Minimum Two weeks (14 days, including 2 Sundays) cumulative for 3 years for a total of 6 weeks, in consultation with the session			
Continuing Education - Minimum \$300.00 cumulative for 3 years			
Vacation - Minimum Four weeks (28 days, including 4 Sundays)			
Professional Accountable Reimbursement Plan Expenses - Furnishings, Books, Meals related to practice of ministry, computer hardware/software, office supplies, etc.			
Total Cost to Church			

*NOTE: For Board of Pensions calculations Manse Value is equal to or exceeds 30% of Effective Salary. If a church provides a manse, it shall be provided under the term "full use of the manse". This is understood to mean the church assumes all costs for maintenance and all utilities except for telephone. Telephone service (land line, cell phone, and internet service) is so variable it is best left to the minister to determine proper telephone service. If a church chooses to provide a telephone allowance, the allowance shall be included in "Effective Salary" for calculating Board of Pension dues and reported on Schedule C of Federal tax forms. **The 2017 minimum for housing is \$9,461.62.**

Terms of Call were received by the Session on _____

Terms of call were presented to the Congregation on _____

Signed by Clerk of Session _____