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

# Adopted 2019

**Return to Presbytery of the Pines, 210 North Bonner St., Ruston, LA 71270**

# Minister:

Church: City/State:

|  |  |  |
| --- | --- | --- |
|  | **2019 Terms** | **Amount of Change** |
| 1. Cash Salary - **Minimum $30,800** |  |  |
| 2. (a) Housing/Utility Allowance or  2. (b) Manse/Utility Value \* | (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. Professional expenses (travel & continuing ed) **- Minimum $3,300**  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: only included in “Effective Salary” calculations for Board of Pensions if in excess of 50%, but is taxable income for IRS and state tax purposes.] |  |  |
| **2019 Minimum Total Effective Salary (TES) - $44,000 “**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 37%. **Minimum - $16,280** |  |  |
| 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 |  |  |
| Vacation - **Minimum Four weeks**  (28 days, including 4 Sundays) |  |  |
| **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 minimum for housing is $13,200.**

Terms of Call were received by the Session on

Terms of call were presented to the Congregation on

Signed by Clerk of Session