

PRESBYTERY OF GENESEE VALLEY
TERMS OF CALL WORKSHEET FOR 2024

Forms are to be filled out and submitted to the COM by the Clerk of Session after approval by Session or Congregation.

Name: _____ Ordination/Commissioned Date: _____

Church: _____

Contact person for questions about worksheet: _____

Telephone Number: _____ E-Mail: _____

Date the Session or Congregation approved: _____

Terms of Call Effective Dates: Start: _____ End: _____

Full-time (approx. 45 Hrs. / Wk.) Part-time: _____% and _____ Hrs./Wk. (please enter both)

Type of Call: Installed Stated Supply Temporary Supply Transitional Temporary Student Supply Commissioned Pastor

Line #	EFFECTIVE SALARY <i>MUST add up to at least the minimum if full time</i> (round to whole dollars) (Presbytery Minimum 2024 \$52,702 – 4% over 2023) (Presbytery Challenge 2024 \$60,391– 5% over 2023) Commissioned or Temporary Student Pastor: Must be at Least 80% of 2024 Minimum	Full Time Pastor		Part Time Pastor	
		Installed	Non-Installed	Ordained Pastor	Commissioned Pastor or Temporary Student Supply
1	Cash Salary				
2	Deferred Compensation (optional)				
3	Housing Allowance (If no manse)				
4	Fair Rental Value of Manse (if manse provided)				
5	Utilities *				
6	Medical Deductible Benefit *				
7	Other: _____				
8	EFFECTIVE SALARY (lines #1-#7)				

PART II: BENEFITS AND ALLOWANCES

9	Social Security Offset (SECA) * = 7.65% of Lines #1, #3, #4, and #5 (Ordinarily Required)				
10	Health Insurance & Pension (CHOOSE ONE – A, B, C, or D that follows):				
A	Benefits Plan PC(U.S.A.)—For full-time positions multiply Line #8 Effective Salary by 39%				
B	PC (U.S.A.) Benefits Plan contribution for the new Minister's Choice Plan is 10% of line 8.	N/A			
C	Benefits Plan PC(U.S.A.)—For part-time positions and those filled by retired pastors, see instructions on reverse.	N/A			
D	Non-PC(U.S.A.) Plan: _____	N/A			
11	Continuing Education/Study Leave Allowance (\$1,500 minimum, may not be prorated)				
12	Other Benefits and Allowances * (explain):				
13	Travel and Professional Allowance * (Recommended 5% of effective salary but not less than \$1,000 regardless of part or full time)				
	TOTAL COMPENSATION (Lines #8 through 13)				

PART III: ANNUAL LEAVE AND VACATION TIME MUST MEET THESE MINIMUMS FOR FULL OR PART-TIME

14	Continuing Education/Study Leave Time (minimum of 90 hrs. for full-time, prorated if part-time)				
15	Annual Vacation SEE INSTRUCTIONS				
16	Sick Leave (minimum of 9 hours per month, cumulative)				
17	Family & Medical Leave (12 wks. min, cannot prorate)				

INSTRUCTIONS

******Please round all amounts to the nearest dollar******

These terms are negotiated between the Pastor and the Congregation or the Session who is empowered to form the Covenantal agreement on behalf of the church for temporary pastoral positions. Lines 1-7 are all negotiable between the parties! **Forms are to be filled out and submitted to the COM liaison by the Clerk of Session after approval by Session (non-installed pastors) or Congregation (installed pastors).**

*Starred items may be reimbursed through an accountable reimbursement plan, and some may be subject to inclusion in the calculation of Effective Salary in Line 8. Please see the Board of Pensions Booklet *Understanding Effective Salary* for assistance in determining whether or not these items should be included in the Effective Salary calculation.

Full-time vs. Part-time Status: Part-time status is based on the approximate number of hours worked per week on which salary/housing compensation and benefits are determined. Forty-five hours is full-time and is the benchmark. Part-time status is defined in the particular setting in terms of days per week and hours per day and is mutually agreed upon by the pastor and the church/session and takes into consideration scheduling and program needs and commuting distance. For example: 22-1/2 hours per week is half-time. It could be a typical schedule of 6-3.75-hour days or 3 -7.5-hour days, etc.; but it is still based on a 52-week year at 22-1/2 hours per week. Line items 14 and 15 will be prorated according to the percentage of agreed time as determined by the pastor and the church/session.

PART I: Effective Salary Calculation: Use the appropriate column, depending on the type of call and whether or not a manse is part of the compensation.

Line 1: Cash Salary is taxable and is included in the calculation of Effective Salary for Board of Pension purposes. Where a pastor and a church agree upon the incorporation of Deferred Compensation (Line 2), Line 1 may be reduced by the amount of the Deferred Compensation.

Line 2: Deferred Compensation is an *elective* reduction in cash salary; is tax deferred if invested in a qualified plan such as a Type 403b, available through the Board of Pensions; and is included in the calculation of Effective Salary for Board of Pensions purposes.

Lines 3 and 4: Housing Allowance and Fair Rental Value of Manse is not taxable to the extent that expenses can be validated and the amount does not exceed the fair rental value furnished. The value of housing is subject to SECA tax. See the latest edition of the IRS Tax Guide for Individuals (Pub. 17) for more information. These lines are to be included in the calculation of Effective Salary for Board of Pension purposes. For congregations in which the pastor resides in a manse (see Line 4), this value may be negotiated between pastor and congregation, taking into consideration the fair rental value of the housing, as long as the agreed value is at least 30% of Line 1, 2, and 5; and Line 8 meets or exceeds the Presbytery minimum salary.

Line 5: Utilities is not taxable if reimbursed by voucher, supported by evidence of actual costs, or paid directly by the church. This allowance includes the cost of heating and lighting but not telephone costs. Utility expense is included in the calculation of Effective Salary for Board of Pension purposes if the allowance is paid directly to the pastor. If utilities are not paid directly to the pastor, they should be included on Line 12.

Line 6: Medical Deductible Benefit. Congregations may wish to provide medical reimbursement to their pastor(s) for medical expenses not covered by the major medical plan of the Board of Pensions. Such a benefit may be provided in different ways including self-insurance, the purchase of supplemental coverage, or a Section 125 plan (Cafeteria Plan, Flexible Spending Account, and Salary Reduction Plan). Each of these ways of providing benefits has implications with respect to the calculation of IRS Withholding Tax, SECA tax, and Effective Salary for the Board of Pensions. Regulations regarding the provision of benefits equally for all employees also must be observed. *Churches considering the provision of a supplemental medical benefit may wish to consult with a tax advisor for further information.* The manner in which the item is paid determines whether or not it is considered part of Effective Salary. Consult the Board of Pensions publication *Understanding Effective Salary* to determine if this item should be included in Effective Salary. If not, list it below on Line 12.

Line 7: Other. Other items such as manse furnishings and interest-free loans may need to be included in Effective Salary. Consult the BOP publication for information.

PART II: Benefits and Allowances: These are either paid on behalf of the pastor or are reimbursed to the pastor up to the amount stated. With the exception of fixed cost items such as the Benefits Plan PC (U.S.A.); all other benefits may be negotiated between the church and the pastor.

Line 9: Social Security Offset is intended to compensate pastors who participate in the Social Security program for the additional tax collected from them because they pay the self-employment tax (SECA). It is calculated at 7.65% of Salary plus Housing Allowance or value of Manse plus Utilities, is fully taxable, is subject to SECA tax, and is not included in the calculation of Effective Salary for Board of Pension purposes. In rare cases, it might be of benefit to the pastor to not receive the social security offset due to ministry being a second career and receiving the offset negatively impacting the pastor's tax burden.

Unless otherwise requested by the pastor for specific reasons, the church is responsible for paying the Social Security offset. If the pastor requests there not be Social Security offset, other compensation of a similar value should be considered.

Line 10: Health Insurance & Pension CHOOSE ONLY ONE

Line A: PC (U.S.A.) Benefits Plan contribution for the major medical plan and pension for full-time positions described as the Pastor Participation Plan, **mandatory for installed pastors**. This is calculated as 39% of Line 8. Pastor's participation includes medical, pension, death and disability, temporary disability and the Employee Assistance Plan (EAP). List other benefits paid by the church, *i.e.* dental and vision eyewear on Line 12.

Line B: PC (U.S.A.) Benefits Plan contribution for the new Minister's Choice Plan is 10% of line 8. Minister's Choice does not include medical benefits but does include the remaining benefits of Pastor's Participation (pension, death and disability, temporary disability and the Employee Assistance Plan). This may be utilized only in calls in which the **pastor is covered by outside medical insurance in a manner that is at least equivalent to the traditional Pastor Participation Plan** (for example, a retirement plan from a previous career or being covered under a spouse's medical benefits). Congregations and Pastors seeking to choose Minister's Choice should go to the Board of Pensions website to review exactly what is included and what is not prior to making this selection.

Line C: PC (U.S.A.) Benefits Plan contribution for the major medical plan and pension **for part-time positions and positions filled by retired pastors**. The calculation of dues for part-time positions and positions filled by retired pastors differs from the calculation for those in full-time positions. Contact the Board of Pensions (800-773-7752) and the correct dues amount will be provided. List other benefits paid for by the church such as dental and vision eyewear on Line 12.

Line D: The contribution of a congregation to non-PC(U.S.A.) health and/or pension plan. **If the pastor is not eligible for the BOP plan because they are not a PC(U.S.A.) pastor or Formula of Agreement pastor or is a non-installed PC(U.S.A.) pastor who has elected to opt out of participation in the plan**, a contribution may be made to another health insurance/pension plan negotiated between the church and the pastor. List other types of insurance such as dental and accidental death on Line 12.

Line 11: Continuing Education/Study Leave Allowance is a required accountable reimbursement item. Included is the extra cost incurred for continuing education including tuition, materials, travel, and lodging. Coaching is an acceptable use of this time and funding. Time absent for continuing education is paid as a part of salary and does not extend or augment a call. Unused study leave allowances may accumulate during a continuous pastoral relationship for up to four years. The Presbytery does not require any accumulated amounts of time and money remaining at dissolution to be included in any termination agreement, except for a Transitional /Interim Pastor, with the concurrence of the Committee on Ministry. This item may not be prorated for part-time positions.

Line 12: Other Benefits and Allowances. Name the benefit or allowance, its cost, and how it is to be paid (direct payment, accountable reimbursement item, other). Note that some Other Benefits and Allowances, such as Manse Furnishings, may need to be included in Line 7 as part of the calculation of Effective Salary. Refer to the BOP document *Understanding Effective Salary* for information.

Line 13: Travel and Professional Expenses is an accountable reimbursement item. Unused funds remaining in this account at the close of the fiscal year belong to the church. Coaching is an acceptable use of this funding.

PART III: Annual Leave and Vacation Time: Lines 14, 15 and 16 are based on the assumption that pastoral and worship leadership is required for a 52-week year, whether or not that is a full-time or part-time position.

Line 14: Continuing Education/Study Leave Time: The 90 hours (2 weeks) of study leave for full-time (or as prorated for part-time) shall include 2 Sundays off. Time absent for continuing education is normally paid as a part of salary and does not extend or augment a call. Sabbatical Leave is strongly encouraged. See the Presbytery Policies and Procedures Manual for details.

Line 15: Annual Vacation: Time on vacation is paid time. The minimum annual vacation time is 225 hours (5 weeks) for full-time (prorated for part-time) and includes 5 Sundays. An optional Challenge vacation plan is 270 hours (6 weeks) for full-time (prorated for part-time) and includes 6 Sundays. For the benefit of the pastor and their family, it is expected that normally all earned vacation time will be used up during each year of a call. Any earned vacation time remaining at dissolution of a pastoral relationship shall be compensated in the terms of dissolution, with an upper limit of 270 hours, unless stipulated and agreed to in advance by pastor and the Session, with the concurrence of the Committee on Ministry.

Line 16: Sick Leave is accumulated 9 hours per month beginning with the effective date of service at the church with a maximum accumulation of 810 hours. Accumulated sick leave is not included in any severance or termination compensation. The 810 hours accumulation is equal to the amount of time required between the advent of disability and the beginning of payments by the Board of Pensions.

Line 17: Family and Medical Leave is 12 weeks per year including 12 Sundays per Book of Order requirements. See the Presbytery Policies and Procedures Manual for details.