

2020 ANNUAL CLERGY COMPENSATION WORKSHEET for Full-Time Pastor with Manse

Name _____ Date _____

Church _____ Position _____

The Commission on Ministry recommends "Minimum Terms of Call" for each year for pastoral service, which are approved by Presbytery action. Cost of Living Adjustments (COLA) and Merit increases (for outstanding service, increased educational or other competency) are encouraged when determining "Terms of Call" for the coming year. Full time is defined as 48/hours week of ministry.

Terms of Call

	2019	2020	
1.	_____	_____	Annual cash salary
	\$37,068	\$38,625	<i>Minimum Salary</i>
2.	_____	_____	Manse Value (30% Salary, per BOP)
	\$11,120	\$11,588	<i>Minimum Manse Value for BOP</i>
	(Manse Fair Rental Value: IRS definition = _____)		
	_____	_____	Utilities & Furnishings Allowance (if paid to pastor)
3.	_____	_____	Additional compensation (deferred compensation, allowances, bonus or gift, medical deductible etc.)
	_____	_____	Total Effective Salary (1+2+3, reported to BOP)

Additional Compensation & Reimbursed Professional Expenses

4.	_____	_____	Board of Pensions Dues: 37% of total effective salary (Participation dues, 25%; Death & disability dues, 1%; PPO medical coverage, 25%)
5.	_____	_____	Social Security Offset (employer portion, 7.65% of salary + manse value)
6.	_____	_____	Continuing Ed./Study Leave allowance (<i>min.</i> \$1000)
7.	_____	_____	Professional Expenses (subscriptions, pastoral supplies)
8.	_____	_____	Travel Reimbursement (@IRS rate for auto)
9.	_____	_____	Other reimbursed expenses (describe):

10.	_____	_____	Total Church Budget for Pastoral Package
11.	_____	_____	Vacation (<i>minimum 4 weeks, including 4 Sundays</i>)
12.	_____	_____	Continuing Education/Study Leave (<i>min.</i> 2 weeks)