

2020 ANNUAL CLERGY COMPENSATION WORKSHEET for Part-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. The minimum for cash salary is calculated based on the percentage of time, with full-time defined as 48/hours week of ministry. Work schedule (mark one):

- 3/4 time (36 hours/week)
 1/2 time (24 hours/week)
 1/4 time (12 hours/week)
 2/3 time (32 hours/week)
 1/3 time (16 hours/week)
 Other (____ hours/week)

Terms of Call

	2019	2020	
1.	_____	_____	Annual cash salary (<i>see page 2 for minimums</i>)
2.	_____	_____	Manse Value
	\$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: \$11,000 + 12% total eff. salary (<i>for 20+ hours/week only; see page 2 for guidance</i>)
5.	_____	_____	Social Security Offset (employer portion, 7.65% of salary + manse value)
6.	_____	_____	Continuing Ed./Study Leave allowance (<i>see page 2</i>)
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. 2 weeks</i>)

Schedule	Minimum Effective Salary	Cash Salary	Manse/ Utilities	7.65% SS Offset	BOP Dues*	Minimum study leave allowance	Total
3/4 Time (75%) (4½ days/week – 36 hrs)	\$40,572	28,984	11,588	3,104	15,869	750	60,295
2/3 Time (66.6%) (4 days/week – 32 hrs)	\$37,312	25,724	11,588	2,854	15,477	667	56,310
1/2 Time (50%) (3 days/week – 24 hrs)	\$30,900	19,312	11,588	2,364	14,708	500	48,470
1/3 Time (33.3%) (2 days/week – 16 hrs)	\$24,450	12,862	11,588	1,878	**	333	26,661**
1/4 Time (25%) (1½ days – 12 hrs)	\$21,244	9,656	11,588	1,625	**	250	23,119**

***Board of Pensions dues are required** for all PC(USA) pastors serving in a call of **20 hours/week** or more. The dues are composed of three components:

Plan participation: 11% of Total Effective Salary

Death & disability benefit: 1% of TES

Medical portion: 25% of TES with a Minimum Participation Basis of \$44,000.

If the pastor's TES is lower than the MPB, then Medical = $.25 \times \$44,000 = \$11,000$

Total BOP dues = \$11,000 + 12% of TES

**Pastors employed less than 20 hours per week are not eligible to participate in the Board of Pensions benefits plan. In that situation it is recommended that churches explore Limited Participation dues with the Board of Pensions for Medical and Death & Disability benefits.

Calculation for Total Effective Salary for BOP doesn't count Social Security Offset.

1. Full time averages 48 hours per week. Part-time Minimum Cash Salary = % time \times \$38,625.
2. Manse Value & Utilities, \$11,588, is a constant when a manse is provided.
3. SS Offset = $.0765 \times (\text{Cash Salary} + \text{Manse Rental Value})$

Four weeks of vacation (28 days including 4 Sundays) and two weeks study leave (14 days including two Sundays) are required. (For a half-time minister, 4 weeks of vacation @ half-time pay, not reducing 4 weeks to 2 weeks off.)

Presbytery requires a **Study Leave allowance** of at least \$1000 for full-time, which may be pro-rated. Half-time would be \$500 annually.