

ALBANY PRESBYTERY FORM FOR REPORTING TERMS OF CALL FOR 2017

Please return to the Presbytery Office on or before February 1, 2017

Name of Teaching Elder _____

Church or Employing Organization _____

Position: Full Time Hours per week _____ Part Time Hours per week _____ Note: The COM considers hrs>=40/week fulltime; The BOP for pension service credit considers hrs>=35/week fulltime.

The adequacy of the compensation was reviewed with the teaching elder by _____ (e.g., Session) on (date) _____.

Is there a need for Committee on Ministry assistance in determining the compensation? Yes ___ No ___

If yes, please state need: _____

The congregation ___ /Session ___ (for non-installed) approved the terms of call on (date) _____ with effective date: _____

At its October 2016 stated meeting, Albany Presbytery acted to approve a 2.0% increase in presbytery minimums for full-time calls for 2017, and a 2.0% increase for existing calls that are above the minimums, and strongly encouraged churches to grant their pastors an additional merit increase in effective salary for 2017, as deemed appropriate.

Sabbaticals: Presbytery strongly encourages every Session to explore sabbatical as part of the call for all installed ministers. The minister may take Sabbatical in the seventh year of service in that position.

Board of Pensions Medical Dues: Just one plan this year. 24.5% (Includes Members and any/all Dependents)

Employers are encouraged to establish an IRS tax-advantaged Flexible Spending Account (FSA) plan (see pensions.org)

I. COMPENSATION INCLUDED IN EFFECTIVE SALARY

Lines 1-6 parallel lines on the Board of Pensions (BOP) Change of Salary Form (ENR-111), which teaching elders should submit directly to the BOP to ensure proper recording of their pension credits and accurate church billing of pension dues. For further information please see www.pensions.org.

	2016	2017
1. Annual Cash Salary	\$ _____	\$ _____
<small>Include here employee contributions to 403(b), tax-sheltered annuity, IRS medical/child care FSA</small>		
2. Housing Allowance, including allowance for utilities or furnishings	\$ _____	\$ _____
3. Employer contributions to 403(b) plans, tax sheltered annuity plans, equity allowances ...	\$ _____	\$ _____
<small>Report any employer matching contributions to the Board of Pensions' Retirement Savings Plan on line 10.</small>		
4. Bonuses, Gifts from Employer	\$ _____	\$ _____
5. Other Allowances	\$ _____	\$ _____
<small>Include here dental insurance, SECA in excess of 50%.</small>		
6. Manse Amount (must be at least 30% of the total of lines 1-5)	\$ _____	\$ _____
7. Total Effective Salary (Sum of lines 1-6)	\$ _____	\$ _____

II. BENEFITS NOT INCLUDED IN EFFECTIVE SALARY

8a. Board of Pensions Medical Dues – 24.5% [Member + Dependent Coverage]	\$ _____	\$ _____
<small>For 2015, line 8a is the GREATER of 24.5% times Line 7, or \$10,780, but no more than \$30,380.</small>		
8b. Board of Pensions Benefits Plan Dues – 12% [Pension (11%), Death and Disability (1%)]	\$ _____	\$ _____
<small>For 2015, line 8b is the GREATER of 12% times Line 7, or \$1,662; but no more than \$31,200.</small>		
9. 50% SECA (Social Security) Offset Allowance	\$ _____	\$ _____
<small>Calculate at 7.65% of line 7 minus line 3, and minus any 403(b) and IRS FSA amounts in line 1. A SECA allowance in excess of the 7.65% is to be included on line 5.</small>		
10. Other Optional Benefits not included in Effective Salary	\$ _____	\$ _____

III. PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY

All expenses should be paid under an Accountable Reimbursement Plan with vouchers and documentation provided by the teaching elder, not as a monthly allowance (paid in equal increments) that is taxable.

11. Continuing Education Reimbursable Expenses (2017 minimum \$1,820)	\$ _____	\$ _____
<small>Teaching Elders and Sessions are encouraged to “distribute” amounts in lines 11 and 12 in a way that best fits a teaching elder’s anticipated expenses in a given year, so long as the total of \$2,600 is met.</small>		
12. Professional Reimbursable Expenses (2017 minimum \$780)	\$ _____	\$ _____
13. Total Continuing Ed. and Professional (Sum of lines 11-12)	\$ _____	\$ _____

14. Other Reimbursable Expenses (optional)

15. Travel (Mileage) Reimbursable Expenses

anticipated miles/year times IRS mileage rate (\$0.?? for 2017) (Not determined until Dec 2016)!!!!!!

IV. NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS

16. **Vacation** (minimum 30 days, including 4 Sundays)

17. **Study Leave** (minimum 2 weeks)

18. **Special Provisions (please note if new, changed or continuing):**

19. **Miscellaneous:**

- Maternity/Paternity Leave is required, if applicable
- Early Ministry Institute is required, if applicable
- Other:

20. **Please provide explanation of any figures below Presbytery recommended minimums:**

Signatures: Clerk of Session _____ Teaching Elder/Moderator _____

Some optional benefits may cause modifications to these numbers. Retired Pastors may also require modifications.								
<u>MINIMUM Terms for a New Call for Installed, Ordained Pastors</u>								
Hours/week	40	32	30	24	20	12	10	
Cash Salary (please add appropriate experience credit) ¹	\$36,934	\$29,547	\$27,701	\$22,160	\$18,467	\$11,080	\$9,234	
Housing Allowance or Manse Value (Manse Value = at least 30% of Cash Salary)	\$11,080	\$8,864	\$8,310	\$6,648	\$5,540	\$3,324	\$2,770	
Minimum Effective Salary	\$48,014	\$38,411	\$36,011	\$28,809	\$24,007	\$14,404	\$12,004	
SECA Social Security (7.65% of Effective Salary) ²	\$3,673	\$2,938	\$2,755	\$2,204	\$1,837	\$1,102	\$918	
Medical (24.5% of Effective Salary) ³	\$11,763	\$10,780	\$10,780	\$10,780	\$10,780	\$10,780	\$10,780	
Pension/Death (12% of Effective Salary) ³	\$5,762	\$4,609	\$4,321	\$3,457	\$2,881	\$1,729	\$1,662	
Professional Expense ⁴ (see also mileage footnote ⁵)	\$780	\$624	\$585	\$468	\$390	\$234	\$195	
Continuing Education Expenses ⁴	\$1,820	\$1,456	\$1,365	\$1,092	\$910	\$546	\$455	
Total Compensation Package	\$71,812	\$58,819	\$55,817	\$46,809	\$40,804	\$28,795	\$26,014	
plus Travel (Mileage Reimbursement) = _____ anticipated miles/year times Federal standard mileage rate								

¹ **Experience Credits:** For every year of ordination and service after the first year, an additional amount of money per year of service is to be added to determine the applicable minimum. If the length of service as of 12/31 is less than a full year, this amount can be prorated. For years of service 2-5 and additional \$200 will be added for each year; for years 6-10 the amount is \$250 for each year and for years 11 and greater the amount is \$300 for each year.

² SECA can actually be less than 7.65% of Effective Salary. See Line 9

³ The “Minimum Participation Basis” is the figure, set by the Board of Pensions, on which calculation of medical and pension dues are to be paid. For part-time positions, this results in dues for the medical plan that are more than the 23% (or 24.5%) of effective salary; still, this means the Board of Pensions will provide full medical coverage for the part-time teaching elder and her or his family. The Pension/Death portion of the dues is also subject to a “minimum participation basis,” but this “kicks in” only for quarter-time positions. The 2017 minimum participation basis is \$44,000 for medical dues and \$13,850 for pension, death, & disability.

⁴ The Committee on Ministry suggests that if a teaching elder does not spend the full minimum amount (line 13) of Professional Expense (books, subscriptions, meals, events) and Continuing Education (conference or study weeks, and the registration, travel, lodging and meal costs associated with them), the church “bank” the unspent amount and allow them to accrue for a future year when the teaching elder takes their sabbatical, or other significant event.

⁵ Due to variables in ministry and circumstance (e.g., distance to hospitals, number of meetings, amount of pastoral calling expected) setting one mileage figure for all churches and teaching elders is not practical. To enable the church to budget for this travel expense, the session and teaching elder should together determine the anticipated full amount of a teaching elder’s non-commuting travel costs (mileage, tolls, parking.) As always, this should be paid as a reimbursable plan with proper verification, not as a taxable monthly allowance.

****NOTE: CRE salary guidelines are 75% of the above.**