

2021
TERMS OF CALL WORKSHEET
PASTORAL COMPENSATION

A SALARY

A1 Base Salary
(Presbytery Minimum \$26,712) \$ _____

A2 Experience Factor -
\$250 per year up to 10 years \$ _____

A3 Total Base Salary
(Lines A1 & A2) \$ _____

A4 Deferred Compensation, IRA, Annuities,
Other Non-Reimbursable Allowances (*Do not
include expenses reimbursed w/vouchers*) \$ _____

A5 Total Salary (Lines A3 + A4) \$ _____

B HOUSING

B1 Utilities Allowance \$ _____
(This is an optional allowance)

B2 Housing Allowance - (When manse is not
provided, churches are urged to provide
adequate allowance.) (Presbytery Minimum \$8,014) \$ _____

OR

OR

B3 Manse Equivalent - 30% of total salary (A5) **plus**
any other allowances if provided for housing (B1).
When manse is provided, this is not a cash payment,
but a manse equivalent for determining Pension Dues.
(Lines A5 + B1 x .30) \$ _____

B4 Total Housing (B1 + B3 or B1 + B2) \$ _____

C EFFECTIVE SALARY

C1 Total Salary & Housing (A5 + B4) \$ _____

BENEFITS

D SOCIAL SECURITY EQUIVALENT

D1 Effective Salary x .0765 \$ _____
(Line C1 x .0765)

REIMBURSEMENT PLAN EXPENSES

E AUTOMOBILE ALLOWANCE - (accountable reimbursement plan)
(Presbytery Minimum - \$3,525.00) \$ _____

F PROFESSIONAL DEVELOPMENT - (accountable reimbursement plan)
(Presbytery Minimum - Continuing Ed & Book Allowance, \$1,230.00) \$ _____

G OTHER REIMBURSABLE ACCOUNTS \$ _____

H TOTAL COMPENSATION \$ _____
(Lines C1 + D1 + E + F+G)

ADDITIONAL BENEFITS (I, J and *K REQUIRED) (*If you are installed)

I VACATION (Presbytery Minimum 4 weeks) _____

J STUDY LEAVE (Presbytery Minimum 2 weeks) _____

K PRESBYTERIAN PENSION/MEDICAL INSURANCE \$ _____
Effective Salary x .37 (Line C1 x .37)

(If Line C1 is less than \$40,740 for 2021),

use the BOP minimum to calculate as follows:

\$40,740 x .27 [Medical] \$11,000.00

Line C1 x .085 [Pension] _____

Line C1 x .01 [Death and Disability] _____

Line C1 x .005 [Temporary Disability] _____

Enter total of these on line K to the right.)

You are advised to go to the BOP dues calculator at www.pensions.org to verify your figures.

**BOP offers other benefits that, if chosen by the minister, will be billed to the church in excess of the 37%.

Payroll deductions will need to be set up to reimburse the church for these charges.

L SABBATICAL LEAVE _____

TOTALS

M TOTAL COST TO CHURCH (Housing Allowance) \$ _____
(Lines H + K)

N TOTAL COST TO CHURCH (With Manse) \$ _____
(Line H - B3 + Line K)