

2023 TERMS OF CALL WORKSHEET - PASTORAL COMPENSATION

A SALARY

- A1 Base Salary
(Presbytery Minimum \$28,279) \$_____
- 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 (optional) \$_____
- B2 Housing Allowance - (When manse is not
provided, churches are urged to provide
adequate allowance.) (Presbytery Minimum \$8,484) \$_____
- 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 **PROFESSIONAL EXPENSES** - (accountable reimbursement plan)
(Presbytery Minimum – Auto Expense, etc. - \$3,580.00) \$ _____

F **PROFESSIONAL DEVELOPMENT** - (accountable reimbursement plan)
(Presbytery Minimum - Continuing Ed & Book Allowance, \$1,250.00) \$ _____

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 .39 (Line C1 x .37)

(If Line C1 is \$39,656 or less for 2022],

use the BOP minimum to calculate as follows:

\$39,656 x .29 [Medical] \$11,500.00 _____

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, will be billed in excess of the 39%.

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

unless the church has included such additional benefits in the terms of call.

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)