**Presbytery of Riverside**

**Annual Review of Terms of Call for Ministers Serving Congregations in 2023**

(\*\*NOTE: Please see Notes at end of form for explanations.

Please call The Stated Clerk at: 909-881-1595 if you have any questions.)

Church Name       Pin #       City and Zip

Pastor/Assoc. Pastors Name       Position

Hours/Week       Date of Vote for New Compensation

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Cash Salary | $ |  | |
| 2. Supplement for Social Security Tax  (up to 50%) |  | |  | |
| 3. Foregone interest on below-market loan |  | | Must have executed loan document approved by Presbytery | |
| 4. Auto allowance – not reimbursement |  | |  | |
| TOTAL income reported to IRS |  | |  | |
| 5. Housing Allowance |  | |  | |
| 6 . Manse rental equivalent |  | |  | |
| 7. Utilities |  | | (Reimbursed or Paid by Church) | |
| 8. Deferred Compensation |  | | (BoP Retirement Fund, 403(b), Tax sheltered annuity, etc.) | |
| 9. Social Security Reimbursement |  | | (Amount that’s more than 50% of tax obligation) | |
| 10. Medical/ Dental Allowance |  | |  | |
| Total Effective Salary (see note on back) | $ | | Sum of 1, and 3 thru 10) | |
|  |  | |  | |
| REIMBURSEMENTS (given to minister only upon receipt of expense or session authorization) |  | |  | |
| Auto (direct cost or IRS current rate) | $ | | (Accountable Reimbursement--$3,000 minimum) | |
| Professional / Business |  | | (Accountable Reimbursement--$600 minimum | |
| Study Leave Reimbursement |  | | ($600 minimum) | |
| Other (Please List) |  | | (eg, life insurance) | |
| Total Reimbursable Expenses | $ | |  | |
|  |  | |  | |
| Pension Dues | $ | | (39.00% of Total Effective Salary) | |
|  |  | |  | |
| Additions to Board of Pensions |  | | (Items like dental paid by congregation) | |
| TOTAL Cost to Congregation | $ | |  | |
| Study Leave (weeks) |  | | (2-week minimum) | |
| Vacation (days) |  | | (31 days minimum; no more than 5 Sundays) | |
| Paid Sick Leave |  | | Per local church policy | |
| Paid Family Medical Leave |  | | (minimum 12 weeks) | |

The Terms of Call\*\*\* have been voted by the congregation for installed positions or entered into a covenant with the Session for non-installed positions in accordance with our promise: “We further promise and obligate ourselves to review with you annually the adequacy of this compensation.”

Clerk of Session name:

Clerk of Session Signature:\* Email address

\*Email address will suffice as signature if you send this back electronically

All Terms of Call are subject to approval by Presbytery:G-2.0804 (2023-2025 Book of Order)

All contracts for non-installed positions are subject to Healthy Pastors and Congregation Commission approval.

Presbytery recommends, based on advice of financial advisors, that a W-2 form be used to report income to the Internal Revenue Service. The Presbytery also recommends that Housing Allowance be determined BEFORE the calendar year so it can be claimed for the entire taxable year.

\*\*EFFECTIVE SALARY

Effective salary includes any compensation received during a Benefits Plan year by a Plan member, including, but not limited to, any sums paid for housing allowance (including utilities and furnishings); 30% of all other compensation for a manse; deferred compensation (funded or unfunded); bonuses; lump sum allowances; and other items credited to a member by an employing organization during a Plan year.

Effective salary does not include amounts received through an accountable reimbursement plan or Social Security up to 50% of a minister’s Self-Employment Contribution Act (SECA) obligations.

The manse value included in effective salary must be at least 30% of all other compensation.

The Board of Pensions Publication, “Understanding Effective Salary” for a full explanation of these categories and what is included in Effective Salary. The Publication is located at the website --- <http://www.pcusa.pensions.org> under the category—Publications -- alphabetically.)

\*\*FLEXIBLE SPENDING ACCOUNTS

Flexible spending accounts are very complex. A written plan must exist before it is implemented. All eligible employees must be offered the plan; it cannot exist solely for the pastor. Congregations and ministers are strongly advised to consult with a qualified financial planner or attorney before establishing such an account.

\*\*LOANS RELATED TO HOUSING

These loans are complex with regulations related to the size of the loan. Please consult with a financial advisor familiar with clergy compensation or an attorney before writing a loan. Any arrangement of the congregation to provide housing that incurs any ownership, however partial, of property entails approval by the Presbytery. Please consult with Presbytery before entering such an arrangement.