

**2010 MINIMUM TERMS OF CALL WITHOUT MANSE**

ITEM	Box #			+ 2%
<b>COMPENSATION</b>				
2009 Salary/Housing	1	\$40,276.67	<b>2009 cash</b>	
	2 +		Dollar amount of increase for 2010.	
* 2010 Salary/Housing (For BoP & IRS purp specific amount must be designated for housing allowance)	3	\$40,276.67	Add box 1 and box 2, new calls amount agreed upon.	<b>\$41,082.20</b>
2010 Deferred Income (403b, TSA, TDA)	4		Enter zero if not included in Call	
2010 Subtotal (add boxes 3 and 4)	5	\$40,276.67		\$41,082.20
2010 Effective Salary (box 5 plus boxes 1	6	\$40,276.67	Amount upon which BoP Dues are paid	<b>\$41,082.20</b>
SECA Wages (box 3)	7	\$40,276.67	Enter the same as box 3	<b>\$41,082.20</b>
	x		7.65% One-half of minister's Social Security tax amount	
* 2010 Social Security Allowance {SECA}	8	\$3,081.17	Paid to the minister as cash, but not counted in calculating BoP Dues, is included in figuring taxes	<b>\$3,142.79</b>
2010 TOTAL COMPENSATION (box 7 pl	9	\$43,357.84	(amount paid to minister, minus State and Local withholding taxes)	<b>\$44,224.99</b>
<b>BENEFITS</b>				
2010 Major Medical Dues (box 6 x 19.5%; 10 a		\$7,853.95		<b>\$8,216.44</b>
2010 Pension Dues (box 6 x 11%) 10 b		\$4,430.43		<b>\$4,519.04</b>
2010 Death/Disability Dues (box 6 x 1%) 10 c		\$402.77		<b>\$410.82</b>
* 2010 Total MajMed, Pension, Death/Disal	11	\$12,687.15	Total of boxes 10a, 10b and 10c	<b>\$13,146.31</b>
2010 Medical Deductible Reimbursement	12		(enter the amount expended last year or calculate Box 6 without this figure, multiply your result by 3%) (enter as a "hard number" not a "formula and then recalculate Box 5 with the number)	
Optical and/or Dental Costs (group insura	13		Enter zero if not included in Call	
Group Term Life Insurance Premium	14		Enter zero if not included in Call	
Other	15		Enter zero if not included in Call	
<b>PROFESSIONAL AND ADMINISTRATIVE REIMBURSEMENTS</b>				
* 2010 Continuing Education	16	\$850.00	Vouchered, Presbytery minimum is \$850	<b>\$850.00</b>
* 2010 Travel Reimbursement (estimated a	17	\$3,200.00	Vouchered per mile at IRS maximum cents per mile. ('09 was \$0.515/mile)	<b>\$3,200.00</b>
2010 Book/subscription Reimbursement	18		Vouchered enter zero if not include in Call	
2010 Professional Expense Reimburseme	19		Vouchered enter zero if not include in Call	
Other	20		Vouchered enter zero if not include in Call	
		\$60,094.99	<b>Total Cash outlay for the Congregation</b>	<b>\$61,421.30</b>

**ANNUAL INCREASE IN COST TO CONGREGATION**

Per Week Increased Cost for the Congregation

**Annual Increased Income to the Minister**

Per Week Increase for the Minister

Per Hour Increase for the Minister @ 50 hrs/wk

^By action of the 1994 General Assembly calculation of "Effective Salary" must include:

- annual cash salary (except social security amount), deferred compensation, housing, furnishing & utility allowances/costs
- co-insurance (medical deductible reimbursements; dental; optical), other insurance coverage such as additional life insurance
- all other allowances, unless covered under an "accountable reimbursement plan. If the travel expenses are paid as an allowance, an equal portion each month, the amount is included in calculating effective salary

If the travel expenses are paid on a "per mile reimbursement" basis, upon the submission of a voucher showing the date, beginning & ending odometer reading and the destination & purpose of the of the travel, the amount is not included in calculating effective salary.

+/- 09 to 10

\$805.53

\$61.62

\$362.49

\$88.61

\$8.06

\$459.15



**\$1,326.31**

\$25.51

**\$867.16**

\$16.68

\$0.33