

2010 MINIMUM TERMS OF CALL WORKSHEET WITH MANSE

+ 2% **+/- 09 to 10**

ITEM	Box #				
COMPENSATION					
2009 Minimum Salary	1	\$29,313.33	2009 cash		
	1a	+	Dollar amount of increase for 2010.		
* 2010 Salary	2	\$29,313.33	Add box 1 and box 2 (dollar amount of increase), or for new calls the amount agreed upon	\$29,899.60	\$586.27
2010 Deferred Income (403b, TSA, TDA)	3		Enter zero if not included in Call		
2010 Housing/furnishing Allowance (if included in Call)	4		Enter zero if not included in Call		
Subtotal to calculate manse value (boxes 2,3,4,13,14,1	5	\$29,313.33		\$29,899.60	
	x		30% Minimum manse value for BoP Dues, not the amount used to calculate taxes		
* 2010 Manse Value (utilities included)	6	\$8,794.00		\$8,969.88	
2010 Effective Salary (box 2, 3, 4, 6, 13, 14, 15, 16)	7	\$38,107.33	Amount upon which BoP Dues are paid	\$39,719.48	\$1,612.15
2010 Subtotal (add boxes 2,4,6)	8	\$38,107.33			
	x		7.65% One-half of minister's Social Security tax (SECA) liability		
* 2010 Social Security Allowance (SECA)	9	\$2,915.21	Paid to the minister as cash in addition to "salary" (not used in calculating BoP Dues, is included in figuring taxes)	\$3,038.54	\$123.33
2010 TOTAL COMPENSATION (box 5 - box 3 + box 9	10	\$32,228.54	(amount paid to minister, minus State and Local withholding taxes)	\$32,938.14	
BENEFITS					
2010 Major Medical Dues (box 7 x 20%)	11a	\$7,430.93		\$7,943.90	\$512.97
2010 Pension Dues (box 7 x 11%)	11b	\$4,191.81		\$4,369.14	\$177.34
2010 Death/Disability Dues (box 7 x 1%)	11c	\$381.07		\$397.19	\$16.12
* 2010 Total MajMed, Pension, Death/Disability Dues	12	\$12,003.81	Total of boxes 11a, 11b and 11c)	\$12,710.23	\$706.42
Major Medical Deductible Reimbursement approximat	13		(enter the amount expended last year or calculate Box 5 without this figure, multiply your result by 3%,) (enter as a "hard number" not a "formula" and then recalculate Box 5 with this number)		
Optical and/or Dental Costs (group insurance premium	14		Enter zero if not included in Call		
Group Term Life Insurance Premium	15		Enter zero if not included in Call		
Other	16		Enter zero if not included in Call		
PROFESSIONAL AND ADMINISTRATIVE REIMBURSEMENTS					
* 2010 Continuing Education	17	\$850.00	Vouchered, Presbytery minimum is \$850	\$850.00	
* 2010 Travel Reimbursement (estimated at \$3,200)	18	\$3,200.00	Vouchered per mile at IRS maximum cents per mile. ('09 was \$0.515/mile)	\$3,200.00	
2010 Book/subscription Reimbursement	19		Vouchered		
2010 Professional Expense Reimbursement	20		Vouchered		
Other	21		Vouchered		
* One month vacation		\$48,282.35			
* Two weeks study leave					
ANNUAL INCREASE IN COST TO CONGREGATION					\$1,416.02
Per Week Increased Cost for the Congregation					\$27.23
Required items in Kiskiminetas Presbytery Minimum Terms of Call					
Annual Increased Income to the Minister					\$709.60
-- annual cash salary (except social security amount), deferred compensation, housing, furnishing & utility allowances/cos				Per Week Increase for the Minister	\$13.65
-- co-insurance (medical deductible reimbursements; dental; optical), other insurance coverage suchas additional life insu				Per Hour Increase for the Minister @ 50 hrs/wk	\$0.27
^By action of the 1994 General Assembly calculation of "Effective Salary" must include: -- 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.					