

2024 MINIMUM TERMS OF CALL for All Installed or Contracted Ministers of the Word & Sacrament
Kiskiminetas Presbytery

What follows are the 2024 Presbytery *minimums* for Installed or Contracted Ministers of the Word and Sacrament. The Ministry Commission strongly advises all pastors to contact clergy tax professionals for advice on best setting up calls or contracts. We would urge each church to increase calls and contracts based on years of service of pastors. Part-time Installed or Contracted positions are prorated from the minimum.

Effective Salary is Salary+Housing+Manse Value. Other items may change Effective Salary, including gifts, bonuses, loans, etc. The Board of Pensions (BOP) explains Effective Salary and has a calculator you may use at the following internet site: <https://www.pensions.org/search?query=Effective+Salary+Calculator> For the Presbytery *minimum* Effective Salary, we only consider Salary+Housing+Manse Value.

Minimum Effective Salary without Manse: \$53,680.00 =Salary +Housing Allowance

Minimum Effective Salary with Manse: \$52,233.00 =Salary \$10,171.00 + manse value \$12,051.00 (30%)

SECA (Self Employed Contributions Act): The Presbytery requires that the church pay ½ of the SECA. SECA is 15.3% of the Effective Salary, and the church's share is 7.65%. (If the church pays more than 7.65%, you must add that overage to the Effective Salary.) SECA calculated on minimum Effective Salary **with a Manse** is \$3,995.05, and minimum SECA calculated on minimum Effective Salary **without a Manse** is \$4,106.52

Installed pastorates must participate in the Board of Pensions Plan Using the 2024 Year values: 29% for Medical Coverage, 8.5 % for Pension Plan, 1 % for Death and Disability, and 0.5 % for Temporary Disability Plan). Dues calculated on Minimum Effective Salary **with Manse** is \$20,366.97. Dues calculated on Minimum Effective Salary **without Manse** is \$20,935.20

Pastors serving in non-installed positions are strongly encouraged to use the Board of Pensions Ministers' Choice Plan. Go to the following internet site for more information: <https://www.pensions.org/what-we-offer/benefits-packages/Ministers-Choice>

Study Leave: All full-time installed pastorates and contracts require two weeks of study leave. The pastor may accumulate Study Leave days for up to 6 weeks, and 3 years' worth of study leave dollars can be accumulated. The 2024 minimum for Continuing Education via an accountable reimbursement plan shall be **\$1,000**. Any carry-over from prior years must be annotated in the Annual Term of Call Update.

Sabbaticals: If the church and pastor agree, a Sabbatical may be written into the terms of the call. Length of service should be considered, and the objective of such a study period should be in a written plan approved by the session.

Vacation: A minimum of 4 weeks of vacation time for all pastorates is required. The pastor and session may negotiate to carry over any unused vacation. Such carry-over must be annotated in the Annual Term of Call Update.

Professional Business Reimbursement of \$1,100 is required beginning in 2023 for all full-time installed pastorates and contracts. (Professional Business Reimbursement is anything that helps the Pastor accomplish their task, such as reimbursement for the use of personal cell phone used for work-related issues, robes, commentaries, and other professional books).

Travel Reimbursement is set at the 2024 IRS Mileage Reimbursement rate. This is an 'accountable business reimbursement' plan with the pastor turning in the total business miles driven each month. (*For budget purposes, only \$3,200 might be a number to use, but the actual amount could be higher or lower than this.*)

Travel Reimbursement Flat Rate: Churches and pastors may choose to have non-accountable reimbursement plans where pastors are paid a flat rate each month. There are significant tax issues for clergy with this option.



PRESBYTERY OF KISKIMINETAS

Annual Update of Terms of Call

The _____ Church of _____, PA belonging to Kiskiminetas Presbytery, and Rev. _____ updating with your qualification for ministry and in fulfilling our promise and to review with you annually the adequacy of this compensation update our Terms of Call so that you may be free to devote full-time (part-time) to the ministry of Word and Sacrament among us, we promise and obligate ourselves to pay you in regular monthly payments the following effective salary and following vouchered expenses (fill in those which are agreed to):

Effective salary		Reimbursable expenses (by voucher)	
Cash Salary	\$ _____	Automobile expense	\$3,200.00
Manse Value 30% of Cash Salary	\$ _____	Business/professional expenses	\$ 1000.00
Housing Allowance	\$ _____	SECA Supplement (up to 50%)	\$ _____
Utilities Allowance	\$ _____	Continuing Education	\$ 850.00
Deferred Compensation	\$ _____	Other allowances	\$ _____
		Other allowances	\$ _____
Total	\$ _____		

Full medical, pension, disability, and death benefit coverage under the Board of Pensions.

Twelve weeks of Family Emergency Leave. This church is part of the Presbytery IDD Policy ___Yes ___No

Two weeks of study leave will be provided. (Study leave may be carried over for up to 6 weeks and used for the congregation's benefit.) Carryover from prior years is _____.

A minimum of four weeks of paid vacation. Carryover from prior years is _____.

Remove if there is no sabbatical agreement; failure to remove this paragraph will be considered consent, and the details have not yet been completed. If the church and pastor agree to a Sabbatical/Clergy Renewal Leave, this section must include that agreement. **Suggested language is: We agree that after seven years of service to this congregation, we will continue salary and benefits for three months and provide pulpit supply in the pastor's absence so the pastor may complete work and study. A study plan will be provided one year before the Sabbatical/Clergy Renewal to the session for approval.)**

Pennsylvania and Presbytery Clearances

- Ministers of the Word and Sacrament must complete all clearances and Mandated Report Training every five years as per presbytery policy.
- Copies of clearances and Mandated Reporter Training certification must be on file in the Presbytery Office.

Pennsylvania State Police Criminal Record Check _____ Date

Pennsylvania Child Abuse History Clearance _____ Date

Federal Bureau of Investigation Criminal Background Check _____ Date

Mandated Reporter Training _____ Date

The above Terms of Call and Housing Allowance were approved at the Congregational meeting on _____.

Authorized Signer

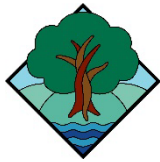
(signed) _____
Clerk of Session

(signed) _____
Minister

Action by Ministry Commission

The Presbytery of Kiskiminetas has reviewed and approved this Annual Update of Pastoral Call.

Date of action _____ (Signed) _____



PRESBYTERY OF KISKIMINETAS

Annual Update of Terms of Call

WORKSHEET

Terms of Call (also known as the total expenses to Church)

Effective Salary

Pastor

\$ _____ Salary \$ _____

\$ _____ Housing \$ _____

\$ _____ Manse – 30% of all effective salary factors \$ _____

\$ _____ SECA (7.65% of Salary, Housing & Manse)

Effective Salary Total \$ _____

Required Board of Pension Benefits – based on Effective Salary Total

\$ _____ BOP Pension Plan – 8.5%

\$ _____ BOP Health Plan – 29%

\$ _____ BOP Death and Disability – 1%

\$ _____ BOP Temp Disability Plan – 0.5%

\$ _____ Optional Benefits

Pastor Reimbursements for costs of doing job – receipts required

\$ 3,200.00 Travel Reimbursement Plan

\$ 1,000.00 Continuing Education Reimbursement Plan

\$ 1,100.00 Professional Business Reimbursement Plan

\$ _____ Other Reimbursement Plan

Miscellaneous

\$ _____

Total Terms of Call (and Total Cost to Church)

\$ _____

Sample **Minimum** "Effective Salary" Calculator

Minimum Terms of Call 2024

for Full time installed Minister with Manse

(also known as the total expenses to Church)

"Effective Salary"

with Manse

\$ 40,171.00	Salary	\$ 40,171.00
	Housing	\$ -
	Employing Organization Contributions	\$ -
	Bonus	\$ -
\$ 3,995.01	SECA (SS 7.65% of Salary, Housing & Manse)	
	SECA - over the required 7.65%	\$ -
	Other	\$ -
	Manse-30% of all other effective salary factors	\$ 12,051.30
\$ 4,438.90	Board of Pension - Pension Plan-8.5%	
\$ 15,144.47	Board of Pension Health Plan-29%	
\$ 522.22	Board of Pension Death and Disability-1%	
\$ 261.11	Board of Pension Temp Disability Plan-0.5%	
\$ 1,000.00	Continuing Education Reimbursement Plan	
\$ 1,100.00	Professional Business Reimbursement	
\$ 3,200.00	Travel Reimbursement plan	

\$ 69,832.70

Total

\$ 52,222.30

Suggest church set aside money to maintain Manse

Minimum Terms of Call 2024

for Full time installed Minister without Manse

(also known as the total expenses to Church)

"Effective Salary"

without Manse

\$ 39,080.00	Salary	\$ 39,080.00
\$ 14,600.00	Housing	\$ 14,600.00
	Employing Organization Contributions	\$ -
	Bonus	\$ -
\$ 4,106.52	SECA (SS 7.65% of Salary, Housing & Manse)	
	SECA - over the required 7.65%	\$ -
	Other	\$ -
	Manse-30% of all other effective salary factors	
\$ 4,562.80	Board of Pension - Pension Plan-8.5%	
\$ 15,567.20	Board of Pension Health Plan-29%	
\$ 536.80	Board of Pension Death and Disability-1%	
\$ 268.40	Board of Pension Temp Disability Plan-0.5%	
\$ 1,000.00	Continuing Education Reimbursement Plan	
\$ 1,100.00	Professional Business Reimbursement	
\$ 3,200.00	Travel Reimbursement plan	

\$ 84,021.72

Total

\$ 53,680.00

No Manse costs

Any combo of Salary and housing