

**The Ministry Commission is recommending the following minimum terms of call for a full time installed and contracted Ministers of the Word and Sacrament for the year 2022.**

1. **Effective Salary is Salary+Housing+Manse Value.** Other items may change Effective Salary, including gifts, bonuses, loans, and more. Please follow the Board of Pension's (BOP) guidelines to Effective Salary, which you may find on their web page under document # PLN-103. For the Presbytery minimum, we only consider Salary+Housing+Manse Value.
2. **Minimum Effective Salary with Manse is as follows:** Minimum salary **\$36,611.68** plus Manse Value **\$10,983.50** (Board of Pensions determines this on 30% of the salary), equals a Minimum Effective Salary with Manse of **\$47,595.18**
3. **Minimum Effective Salary without Manse** is as follows: **\$50,292.94 = Minimum + Housing Allowance** The Minimum Effective Salary without manse is any combination of Minimum Salary plus Housing Allowance.
4. 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.) For example, SECA calculated on minimum Effective Salary with a Manse is \$3,641.03 and minimum SECA calculated on minimum Effective Salary without a Manse is \$3,847.41.
5. Installed pastorates must participate in the Board of Pensions Plan (Using the 2021 Year values; 27% for Medical Coverage, 8.5 % for Pension Plan, 1 % for Death and Disability, and 0.5 % for Temporary Disability Plan). For example, on Minimum Effective Salary with Manse, the BOP Dues maybe around \$17,610.22 and without Manse \$18,608.39.
6. Contracted positions are strongly encouraged to use the Board of Pensions menu option plan.
7. Two weeks of study leave shall be a part of all installed pastorates and contracts. Study Leave may be accumulated for up to 6 weeks and used for the benefit of the congregation. The Presbytery currently sets the **minimum of \$850** for Continuing Education via an accountable reimbursement plan.\*
8. If the church and pastor agree a Sabbatical may be written into the terms of call. Length of service should be considered, and the objective of such period of study should be in a written plan approved by the session.
9. 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.
10. The Presbytery **minimum of \$3,200 for Travel** via an accountable reimbursement plan. The church reimburses at the IRS 2022 mileage rate. Pastors must turn in the distance for reimbursement.\*
11. Churches and pastors may choose to have non-accountable reimbursement plans where pastors are paid a flat rate each month.\* Pastors and churches should consult tax preparers and the Board of Pensions about possible consequences.
12. Possible cash layout for a church: with Manse, \$61,912.93 and without a Manse, \$76,798.74. The \$14,885.81 difference between pay is considered to be the cost the church pays to maintain the Manse.

\*We highly encourage the use of IRS compliant accountable reimbursement plans for Continuing Education, Travel, Medical and Professional Expense. Non-accountable reimbursement plans may Increase effective salary and may be taxable income. Pastors and churches should consult tax preparers and the Board of Pensions.