

PASTORAL CALL WORKSHEET

Presbytery of Shenandoah

Note: This worksheet is provided to Pastor Nominating Committees as a guide to completing the Pastoral Call Form for a new pastor or associate pastor. It is also provided to pastors and clerks of session as a guide for calculating the annual terms of call. It is not intended to provide Social Security or income tax advice. For income tax information, please refer to Internal Revenue Service publications or seek the advice of a competent tax advisor.

_____ **Line 1: Annual Cash Salary** – This is the actual cash amount of compensation paid to the teaching elder annually. It does not include any reimbursement for expenses or compensation for housing. See [Salary Guidelines](#) for additional information to determine cash salary. This is part of Board of Pensions total effective salary and part of the teaching elder’s compensation package.

_____ **Line 2: Housing Allowance** – Enter here the amount paid to the teaching elder to provide for housing in one of the following two ways:

_____ **a.:** To provide for personally-owned housing – This amount shall not exceed the lesser of the actual cost to maintain a home (including mortgage payments, utilities, and furnishings and appurtenances) or the fair rental value of the home plus utilities and furnishings and appurtenances. IRS regulations should be consulted but, generally speaking, any household expense is considered furnishings and appurtenances with the exceptions of food and maid service. This is part of Board of Pensions total effective salary and part of the teaching elder’s compensation package.

OR

_____ **b.:** Use of Manse – The value of such housing shall be based upon the fair rental value of the manse including utilities and furnishings and appurtenances (to the extent provided for by the church). A written appraisal for determining the fair rental value should be obtained from a real estate professional at least once every five years. This is not part of Board of Pensions total effective salary but is part of the teaching elder’s compensation package per IRS regulations.

AND

_____ **c.:** When a manse is provided, a utilities and furnishings and appurtenances allowance (to the extent these are paid for by the teaching elder). IRS regulations should be consulted but, generally speaking, any household expense is considered furnishings and appurtenances with the exceptions of food and maid service. This is part of Board of Pensions total effective salary and part of the teaching elder’s compensation package.

_____ **Line 3: Other** – Enter here any additional compensation (such as dental unless all employees receive dental) considered part of effective salary. (see *Understanding Effective Salary* published by the Board of Pensions link found on worksheet page 3) This amount is part of the teaching elder’s compensation package.

_____ **Line 4: Additional SECA** – Enter here any amount over 50% of the teaching elder’s SECA liability if offered. Under the terms of the Self-Employment Contributions Act (SECA), teaching elders are considered self-employed for social security tax purposes (they are considered employees for income tax purposes). A teaching elder’s SECA liability is estimated by adding lines 1 and 2 and multiplying by 15.3% (Teaching elders should consult their CPA or attorney for more precise calculations). Our presbytery compensation standards require that churches reimburse teaching elders for the portion of their SECA tax liability that would have been paid by the employer (the church) if the teaching elder were a regular employee. For calculation of this amount, see the instructions for Line 13

below. Reimbursement of 50% of SECA liability is not part of Board of Pensions total effective salary. However if the church wishes to provide more than 50% of the teaching elder's SECA liability, the amount over 50% is included in Board of Pensions total effective salary and is part of the teaching elder's compensation package.

_____ **Line 5: Deferred Income** – This would include such items as the equity fund, annuities, retirement savings accounts, etc. List any such annual contributions made by the church on behalf of the teaching elder here. This is part of Board of Pensions total effective salary and part of the teaching elder's compensation package. See Salary Guidelines for additional information concerning the required equity fund for teaching elders living in manses.

_____ **Line 6: Use of Manse** – If the church owns a manse that is provided to the minister for housing, enter a minimum of 30% of the sums of lines 1, 2c, 3, 4, and 5 on this line. This figure, while not part of the total compensation package of the teaching elder, is used to calculate the teaching elder's total effective salary for Board of Pensions purposes. See Salary Guidelines for additional information concerning use of manses.

_____ **Line 7: Total Effective Salary** – Enter here the sum of lines 1, 2a or 2c, and 3-6. This figure is the total effective salary on which you will calculate the cost of participation in the Board of Pensions medical and pension program.

_____ **Line 8: Reimbursable Business and Professional Expenses:** An accountable plan specifying which expenses shall be reimbursed and what supporting documentation is required for reimbursement (see IRS Regulations). Such expense reimbursement plans shall include at least the following:

- a. Automobile expenses. Can be handled in either of the following ways:
 - 1) reimbursement to the minister for miles traveled in the exercise of professional responsibilities at the IRS rate-per-mile or,
 - 2) direct reimbursement of actual expenses.

Either method requires vouchers for expenses to be approved for reimbursement and a record of business and total miles driven.

- b. Books and subscriptions for business and professional purposes.
- c. Other expenses as are deemed necessary to the work of the pastor.

_____ **Line 9: Continuing Education Allowance** – Enter the amount provided to reimburse the minister for continuing education (seminars, classes, etc.). See Salary Guidelines for additional information.

_____ **Line 10: Total Expenses** – Enter the total of lines 8a-c and 9.

_____ **Line 11: Major Medical** – Enter the result of line 7 (or \$44,000 whichever is greater) multiplied by 24.5% (year 2017). This figure represents the cost of participation in the medical program for the teaching elder. This figure is paid to the Board of Pensions annually.

_____ **Line 12: Pension and Disability** – Enter the result of line 7 multiplied by 12%. This figure represents the cost of participation in the pension and disability program for the teaching elder. This figure is paid to the Board of Pensions.

_____ **Line 13: Required SECA** – As indicated above (line 4), our presbytery compensation standards require that churches reimburse teaching elders for 50% of their total SECA liability. Enter on this line the sum of line 1 and line 2a or line 1 and line 2b and c multiplied by 7.65%.

_____ **Line 14: Other benefits** – (see *Understanding Effective Salary* published by the Board of Pensions link found below)

_____ **Line 15: Total Benefits** – Enter the total of lines 11-14.

_____ **Line 16: Total Compensation** – Enter the total of lines 1, 2a or 2c, 3-5, 10, and 15.

Vacation and Study Leave – Enter the number of weeks of vacation, study leave, and parental leave with full compensation provided. Our presbytery standards require a minimum of four weeks' vacation and two weeks study leave each year. These standards also provide for up to six weeks of parental leave for female clergy and two weeks for male clergy.

Sabbatical Leave – The presbytery requires that all pastoral calls include provision for a sabbatical leave for teaching elders after they have served six years in their present call.

UNDERSTANDING EFFECTIVE SALARY booklet:

<http://www.pensions.org/AvailableResources/BookletsandPublications/Documents/pln-103.pdf#search=understanding%20effective%20salary>

**PRESBYTERY OF SHENANDOAH
PRESBYTERIAN CHURCH (USA)
PASTORAL CALL
(For Pastor or Associate Pastor)**

The _____ Presbyterian Church (USA) of _____,
Virginia/West Virginia, belonging to the Presbytery of Shenandoah, being well satisfied with your qualifications for ministry
and confident that we have been led to you by the Holy Spirit on whose service will be profitable to the spiritual interests of
our church and fruitful for the Kingdom of God, earnestly and solemnly calls you, _____
to undertake the office of _____ (Pastor/Associate Pastor) of this congregation beginning
_____, 20____, promising you in the discharge of your duty all proper support, encouragement, and allegiance
in the Lord. That you may be free to devote _____ (full-time/part-time) to the ministry of the Word among us, we
promise and obligate ourselves to pay you the following:

A. Personal Compensation

1. Annual Cash Salary _____
2. Housing Allowance
 a. Personally-owned housing _____
 b. Use of manse (IRS purposes) _____
 c. Utilities, furnishing and appurtenances allowance _____
3. Other _____
4. ADDITIONAL SECA (above 50% required) _____
5. Deferred income _____
6. Use of manse (Board of Pensions purposes - 30% of lines 1, 2c, 3, 4, and 5) _____
7. **TOTAL EFFECTIVE SALARY** (add lines 1, 2a or 2c, and 3-6) _____

B. Expenses

8. Reimbursable Business and Professional Expenses
 a. Automobile expenses _____
 b. Books and subscriptions _____
 c. Other expenses _____
9. Continuing Education Allowance _____
10. **TOTAL EXPENSES** (total of lines 8a-c and 9) _____

C. Required Benefits

11. Major Medical (24.5% of line 7 or \$44,000, whichever is greater) _____
12. Pension and Disability (12% of line 7) _____
13. REQUIRED SECA (7.65% of lines 1 and 2a OR lines 1 and 2 b and c) _____
14. OTHER BENEFITS _____
15. **TOTAL BENEFITS** (total of line 11-14) _____
16. **TOTAL COMPENSATION** (total of lines 1, 2a or 2c, 3-5, 10, and 15) _____

D. Vacation, Leave, and Other

Moving expenses to the field.

Four weeks annual paid vacation, including four Sundays.

Two weeks annual study leave with pay, including two Sundays. Funds and leave time may be accumulated up to and including three years with agreement of the Session.

In the event of your total disability or death, your family shall receive the current housing allowance for six months and will receive a sum equivalent to your salary for three months.

A sabbatical at the end of six years as outlined in the Shenandoah Presbytery Sabbatical Policy <http://www.shenpres.org/forms.html>. The church shall budget from the first year of service, money that can be accrued for the use of the session in meeting any additional expenses required to provide alternative leadership for the church during the Sabbatical.

The annual amount will be _____

We further promise and obligate ourselves to review with you annually the adequacy of this compensation.

In testimony whereof, we have respectively subscribed our names this ____ day of _____, 20____.

Signatures of Members of the Pastor Nominating Committee:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____
- 7. _____

Reviewed by the Committee on Pastoral Transition

Date

ATTESTATION:

I, _____, having moderated the congregational meeting which extended a call to _____ for his/her ministerial services, do certify that the call has been made in all aspects according to the *Book of Order* and that the persons who signed the foregoing call were authorized to do so by vote of the congregation.

I certify that the congregational vote was _____ for; _____ against.

Moderator of Congregational Meeting

Date

The Pastor Nominating Committee of this church has provided for the implementation of equal opportunity employment for teaching elders and candidates without regard to race, ethnic origin, gender, age, marital status, or disability.

_____ Yes _____ No

I, _____, being convinced of the leading of God, am ready to undertake the responsibilities stated in this call and covenant.

Teaching Elder

Date