

**ALBANY PRESBYTERY FORM FOR REPORTING TERMS OF CALL FOR 2021**  
**Please return to the Presbytery Office on or before February 1, 2021**

Name of Minister \_\_\_\_\_

Church or Employing Organization \_\_\_\_\_

Position: Full Time  Hours per week \_\_\_\_\_ Part Time  Hours per week \_\_\_\_\_ Note: Albany Presbytery considers hrs>=40/week fulltime; The BOP for pension service credit considers hrs>=35/week fulltime.

The adequacy of the compensation was reviewed with the minister by \_\_\_\_\_ (e.g., Session) on (date) \_\_\_\_\_.

Is there a need for Committee on Ministers & Congregations assistance in determining the compensation? Yes \_\_\_ No \_\_\_

If yes, please state need: \_\_\_\_\_

The congregation \_\_\_ /Session \_\_\_ (for non-installed) approved the terms of call on (date) \_\_\_\_\_ with effective date: \_\_\_\_\_

**COMAC recognizes that the COVID-19 pandemic has led to economic uncertainty for all of us and economic hardship for many. For this reason COAMC is recommending that there be no increase in the Minimum Terms of Call for 2021. However, for existing calls, we recommend a minimum 1.5% (and preferably 3%) increase in compensation.**

**Sabbaticals: Presbytery strongly encourages every Session to explore sabbatical as part of the call for all installed ministers. The minister may take Sabbatical in the seventh year of service in that position.**

**Employers are encouraged to establish an IRS tax-advantaged Flexible Spending Account (FSA) plan (see pensions.org)**

**I. COMPENSATION INCLUDED IN EFFECTIVE SALARY**

Lines 1-6 parallel lines on the Board of Pensions (BOP) Change of Salary Form (ENR-111). These numbers must now be reported online through Benefits Connect at www.pensions.org to ensure proper recording of pension credits and accurate church billing of pension dues.

	<b>2020</b>	<b>2021</b>
<b>1. Annual Cash Salary</b> .....	\$ _____	\$ _____
<small>Include here <b>employee</b> contributions to 403(b), tax-sheltered annuity, IRS medical/child care FSA</small>		
<b>2. Housing Allowance, including allowance for utilities or furnishings</b> .....	\$ _____	\$ _____
<b>3. Employer contributions to 403(b) plans, tax sheltered annuity plans, equity allowances</b> ...	\$ _____	\$ _____
<small>Report any employer <b>matching</b> contributions to the Board of Pensions' Retirement Savings Plan on line 10.</small>		
<b>4. Bonuses, Gifts from Employer</b> .....	\$ _____	\$ _____
<b>5. Other Allowances</b> .....	\$ _____	\$ _____
<small>Include here dental insurance, SECA <b>in excess of</b> 50%.</small>		
<b>6. Manse Amount (must be at least 30% of the total of lines 1-5)</b> .....	\$ _____	\$ _____
<b>7. Total Effective Salary (Sum of lines 1-6)</b> .....	\$ _____	\$ _____

**II. BENEFITS NOT INCLUDED IN EFFECTIVE SALARY**

<b>8a. Board of Pensions Medical Dues – 27.0 % [Member + Dependent Coverage]</b> .....	\$ _____	\$ _____
<small>For 2020, line 8a is the GREATER of 27.0% times Line 7, or \$11,000, but no more than \$31,000.</small>		
<b>8b. Board of Pensions Benefits Plan Dues–10% [Pension (8.5%), Death and Disability (1.5%)]</b> .....	\$ _____	\$ _____
<small>For 2020, line 8b is the GREATER of 10% times Line 7, or \$1,530.</small>		
<b>9. 50% SECA (Social Security) Offset Allowance</b> .....	\$ _____	\$ _____
<small>Calculate at 7.65% of line 7 <b>minus</b> line 3, and <b>minus</b> any 403(b) and IRS FSA amounts in line 1. A SECA allowance in excess of the 7.65% is to be included on line 5.</small>		
<b>10. Other Optional Benefits not included in Effective Salary</b> .....	\$ _____	\$ _____

**III. PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY**

All expenses should be paid under an Accountable Reimbursement Plan with vouchers and documentation provided by the minister, not as a monthly allowance (paid in equal increments) that is taxable.

<b>11. Continuing Education Reimbursable Expenses (2021 minimum \$2,000)</b> .....	\$ _____	\$ _____
<small>Ministers and Sessions are encouraged to “distribute” amounts in lines 11 and 12 in a way that best fits a minister’s anticipated expenses in a given year, so long as the total of \$3,000 is met.</small>		
<b>12. Professional Reimbursable Expenses (2021 minimum \$1,000)</b> .....	\$ _____	\$ _____

**13. Total Continuing Ed. and Professional (Sum of lines 11-12) (minimum \$3,000)** .....
 \$ \_\_\_\_\_ | \$ \_\_\_\_\_ |

**14. Other Reimbursable Expenses (optional)** .....
 \$ \_\_\_\_\_ | \$ \_\_\_\_\_ |

**15. Travel (Mileage) Reimbursable Expenses** .....
 \$ \_\_\_\_\_ | \$ \_\_\_\_\_ |

anticipated miles/year times IRS mileage rate (\$0.56 for 2021)

**IV. NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS**

16. **Vacation** (minimum 30 days, including 4 Sundays) \_\_\_\_\_

17. **Study Leave** (minimum 2 weeks) \_\_\_\_\_

18. **Special Provisions (please note if new, changed or continuing):**

19. **Miscellaneous:**

- Maternity/Paternity Leave is required, if applicable
- Early Ministry Institute is required, if applicable
- Other:

20. **Please provide explanation of any figures below Presbytery recommended minimums:**

**Signatures:** Clerk of Session \_\_\_\_\_ Minister/Moderator \_\_\_\_\_

**Some optional benefits may cause modifications to these numbers. Retired Pastors may also require modifications.**

**MINIMUM Terms for a New Call for Installed, Ordained Pastors**

Hours/week	40	32	30	24	20	14	10
Cash Salary (please add appropriate experience credit) <sup>1</sup>	\$40,161	\$32,129	\$30,121	\$24,097	\$20,081	\$14,057	\$10,040
Housing Allowance or Manse Value (Manse Value = at least 30% of Cash Salary)	\$12,048	\$9,639	\$9,036	\$7,229	\$6,024	\$4,217	\$3,012
<b>Minimum Effective Salary</b>	<b>\$52,210</b>	<b>\$41,768</b>	<b>\$39,157</b>	<b>\$31,326</b>	<b>\$26,105</b>	<b>\$18,273</b>	<b>\$13,052</b>
Medical (27.0% of Effective Salary) <sup>3</sup>	\$14,097	\$11,277	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
Pension/Death (10% of Effective Salary) <sup>3</sup>	\$5,221	\$4,177	\$3,916	\$3,133	\$2,610	\$1,827	\$1,530
SECA Social Security (7.65% of Effective Salary) <sup>2</sup>	\$3,994	\$3,195	\$2,996	\$2,396	\$1,997	\$1,398	\$999
Professional Expense <sup>4</sup> (see also mileage footnote <sup>5</sup> )	\$1,000	\$800	\$750	\$600	\$500	\$350	\$250
Continuing Education Expenses <sup>4</sup>	\$2,000	\$1,600	\$1,500	\$1,200	\$1,000	\$700	\$500
<b>Total Compensation Package</b>	<b>\$78,522</b>	<b>\$62,817</b>	<b>\$59,319</b>	<b>\$49,655</b>	<b>\$43,213</b>	<b>\$33,549</b>	<b>\$27,331</b>

plus Travel (Mileage Reimbursement) = \_\_\_\_\_ anticipated miles/year times Federal standard mileage rate

<sup>1</sup> **Experience Credits:** For every year of service after the first year, an additional amount of money per year of service is to be added to determine the applicable Total Effective Salary. If the length of service as of 12/31 is less than a full year, this amount can be prorated. For years of service 2-5 and additional \$200 will be added for each year; for years 6-10 the amount is \$250 for each year and for years 11 and greater the amount is \$300 for each year.

<sup>2</sup> SECA can actually be less than 7.65% of Effective Salary. See Line 9

<sup>3</sup> The “Minimum Participation Basis” is the figure, set by the Board of Pensions, on which calculation of medical and pension dues are to be paid. For some part-time positions, this results in dues for the medical plan that are more than the 27.0% of effective salary; still, this means the Board of Pensions will provide full medical coverage for the part-time minister and their family. The Pension/Death portion of the dues is also subject to a “minimum participation basis,” but this “kicks in” only for less than 12 hour positions. The 2021 minimum participation basis is \$40,741 for medical dues and \$15,300 for pension, death, & disability.

<sup>4</sup> The Committee on Ministers & Congregations suggests that if a minister does not spend the full minimum amount (line 13) of Professional Expense (books, subscriptions, meals, events) and Continuing Education (conference or study weeks, and the registration, travel, lodging and meal costs associated with them), the church “bank” the unspent amount and allow them to accrue for a future year when the minister takes their sabbatical, or other significant event.

<sup>5</sup> Due to variables in ministry and circumstance (e.g., distance to hospitals, number of meetings, amount of pastoral calling expected) setting one mileage figure for all churches and ministers is not practical. To enable the church to budget for this travel expense, the session and minister should together determine the anticipated full amount of a minister’s non-commuting travel costs (mileage, tolls, parking.) **As always, this should be paid as a reimbursable plan with proper verification, not as a taxable monthly allowance.**

**\*\*NOTE: CRE salary guidelines are 75% of the above.**