

ALBANY PRESBYTERY FORM FOR REPORTING TERMS OF CALL FOR 2024
Please return to the Presbytery Office on or before February 1, 2024

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 Temporary Contracts) approved the terms of call on (date) _____ with effective date: _____

At its November 16, 2023 meeting, Albany Presbytery acted to approve for 2024, a 3.2% increase in for the Minimum TES. For existing calls, Presbytery recommends an 3.2% total increase over the 2023 TES.

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.

	2023	2024
1. Annual Cash Salary	\$ _____	\$ _____
Include here employee contributions to 403(b), tax-sheltered annuity, IRS medical/child care FSA		
2. Housing Allowance, including allowance for utilities or furnishings	\$ _____	\$ _____
3. Employer contributions to 403(b) plans, tax sheltered annuity plans, equity allowances ...	\$ _____	\$ _____
Report any employer matching contributions to the Board of Pensions' Retirement Savings Plan on line 10.		
4. Bonuses, Gifts from Employer	\$ _____	\$ _____
5. Other Allowances	\$ _____	\$ _____
Include here dental insurance, SECA in excess of 50%.		
6. Manse Amount (must be at least 30% of the total of lines 1-5)	\$ _____	\$ _____
7. Total Effective Salary (Sum of lines 1-6)	\$ _____	\$ _____

II. BENEFITS NOT INCLUDED IN EFFECTIVE SALARY

8a. Board of Pensions Medical Dues – 29.0 % [Member + Dependent Coverage]	\$ _____	\$ _____
8b. Board of Pensions Benefits Plan Dues–10% [Pension (8.5%), Death and Disability (1.5%)]	\$ _____	\$ _____
For 2024, line 8b is the GREATER of 10% times Line 7, or \$1,620.		
9. 50% SECA (Social Security) Offset Allowance	\$ _____	\$ _____
Calculate at 7.65% of line 7 minus line 3, and minus 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.		
10. Other Optional Benefits not included in Effective Salary	\$ _____	\$ _____

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.

11. Continuing Education Reimbursable Expenses (2024 minimum \$2,000)	\$ _____	\$ _____
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.		
12. Professional Reimbursable Expenses (2024 minimum \$1,000)	\$ _____	\$ _____

13. Total Continuing Ed. and Professional (Sum of lines 11-12) (minimum \$3,000)	\$ _____	\$ _____
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14. Other Reimbursable Expenses (optional)	\$ _____	\$ _____
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15. Travel (Mileage) Reimbursable Expenses	\$ _____	\$ _____
anticipated miles/year times IRS mileage rate (\$0.670/mile)		

2023

2024

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.

	<u>MINIMUM Terms for New Calls</u>							
	Hours/week	40	32	30	24	20	14	10
Cash Salary (please add appropriate experience credit) ¹		\$48,296	\$38,637	\$36,222	\$28,978	\$24,148	\$16,904	\$12,074
Housing Allowance or Manse Value (Manse Value = at least 30% of Cash Salary)		\$14,489	\$11,591	\$10,867	\$8,693	\$7,244	\$5,071	\$3,622
Minimum Total Effective Salary		\$62,785	\$50,228	\$47,089	\$37,671	\$31,393	\$21,975	\$15,696
Medical (29.0% of Effective Salary) ³		\$18,208	\$14,566	\$13,656	\$11,500	\$11,500	\$11,500	\$11,500
Pension/Death (10% of Effective Salary) ³		\$6,279	\$5,023	\$4,709	\$3,767	\$3,139	\$2,197	\$1,620
SECA Social Security (7.65% of Effective Salary) ²		\$4,803	\$3,842	\$3,602	\$2,882	\$2,402	\$1,681	\$1,201
Professional Expense * (see also mileage footnote ³)		\$1,000	\$800	\$750	\$600	\$500	\$350	\$250
Continuing Education Expenses ⁴		\$2,000	\$1,600	\$1,500	\$1,200	\$1,000	\$700	\$500
Total Compensation Package		\$95,074	\$76,060	\$71,306	\$57,620	\$49,933	\$38,403	\$30,767

¹ **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.

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

³ The 2024 minimum set by the Board of Pensions is \$11,500 for medical dues and \$1,620 for pension, death, & disability. For some part-time positions, this results in dues for the medical plan that are more than the 29.0% of effective salary and more than 10% for the pension plan. However, this means the Board of Pensions will provide full Medical and Pension coverage for the part-time minister and their family.

⁴ 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.

⁵ 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.**

Total Effective Salary (TES): Please note that COMAC will focus on this amount. For ministers without a Manse Amount (line 6 above), the relative Cash Salary, Housing Allowance, etc. amounts that equal the TES can be negotiated between the Church & Minister. Housing allowance is exempt from Federal Income Taxes.

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