

Pastor Nominating Committee Request to Presbytery COM to Call Pastor/Associate Pastor
[to be submitted to Stated Clerk prior to interview with COM]

Church: _____ Position: _____

Name of nominee: _____

Nominee's presbytery: _____

Date of proposed congregational meeting: _____

Moderator of congregational meeting: _____

The Call to be effective (date): _____

Terms: *Annual salary: \$ _____

Housing: \$ _____

Utilities: \$ _____

Value of manse (if provided) (30% of Salary) \$ _____

Deferred Income (e.g. 403b, annuity, etc.) \$ _____

Total of above lines ("EFFECTIVE SALARY"/pension base) \$ _____

Moving costs:..... Full?: _____ Up to Limit of: \$ _____

Taxable Social security offset (if any) \$ _____

Vacation (time period).....
(Minimum is four weeks with 4 Sundays; five weeks with 5 Sundays if Ordained 15 or more years)

Professional Development Leave: _____
(Minimum is two weeks annually, cumulative to eight weeks)

Full pension (30.5% of Effective Salary) \$ _____

We further promise and obligate ourselves to reimburse your professional expenses, subject to the terms of the Accountable Reimbursement Policy adopted by the Session of the congregation, up to the following amounts:

AUTOMOBILE EXPENSES: (Vouchered @ IRS rates) \$ _____
[Minimum—vouchered & reimbursed]

PROFESSIONAL DEVELOPMENT: \$ _____ [Accruable to 8 weeks]
[Minimum—\$1,000.00]

BOOKS AND JOURNALS: \$ _____

BUSINESS EXPENSES: \$ _____

MEDICAL SUPPLEMENT: \$ _____
(Flexible Spending Arrangement/Cafeteria Plan)

OTHER (specify): \$ _____

Have the AA/EEO requirements been met? _____

***MANDATORY SALARY MINIMUM**

.....	<u>With Manse Provided</u> <u>No Manse Provided</u>
Minimum Cash Salary	\$23,945	\$34,145
Manse Value Maximum	\$10,250	

For additional salary guidance, see the Presbytery Approved **MINIMUM FOR A CALL** document.

The above terms reflect the means for taking maximum advantage of Internal Revenue Service regulations that consider clergy "Employees" for income tax purposes and "self-employed" for social security purposes. Check stubs should clearly indicate housing separate from salary and entered on line 14 of W-2's. "Housing Allowance" includes all expenses (e.g. drapes, furnishings, cleaning supplies, taxes, insurance, etc.) necessary to maintain a home--even if a manse is provided. Any housing allowance NOT spent to provide a house is considered taxable income. The session resolution itemizing housing and salary may be a "percentage basis of salary" (e.g. "40% of salary") and may continue indefinitely, but must properly be restated each time the terms of call change and at the beginning of each fiscal year for IRS purposes.

If a manse is provided, the fair market value of manse, added to utilities and furnishings, must equal at least 30% of salary plus deferred income (if any), for pension dues computation. Pension dues are calculated on "Effective Salary".

Business related expenses should be part of a Session's Accountable Reimbursement Policy that reimburses properly vouchered expenses. (See "Policies" section of the Presbytery Standing Rules for an easily adapted model.) If so, they are not reported to the IRS. If provided as a monthly amount, without vouchered itemization, they must be reported to the IRS as salary on form W-2. Medical Supplements, to be tax exempt, must be part of a Session Adopted "Flexible Spending Plan" or "Cafeteria Plan" which meets IRS regulations.

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