

PRESBYTERIAN CHURCH (U.S.A.)  
ANNUAL COMPENSATION REVIEW  
Ministers of Word and Sacrament  
PASTORAL CALL WORKSHEET  
PRESBYTERY OF FLORIDA

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. The Presbytery minimum salary is \$41,871.

***Personal Compensation***

**Line 1: Annual Cash Salary**

This is the actual cash amount of compensation paid to the Minister annually. It does not include any reimbursement for expenses or compensation for housing. This is part of Board of Pensions total effective salary and part of the Minister's compensation package.

**Line 2: Housing Allowance**

Enter here the amount paid to the Minister of Word and Sacrament to provide for housing in one of the following two ways:

- a. *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 the Board of Pensions total effective salary and part of the Minister of Word and Sacrament'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 the Board of Pensions total effective salary but is part of the Minister of Word and Sacrament'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 Minister). 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 the Board of Pensions total effective salary and part of the Minister of Word and Sacrament'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. This amount is part of the Minister of Word and Sacrament's compensation package.

**Line 4: Additional SECA**

Enter here any amount over 50% of Minister's SECA liability if offered. Under the terms of the Self-Employment Contributions Act (SECA), Ministers are considered self-employed for social security tax purposes (they are considered employees for income tax purposes). A Minister's SECA liability is estimated by adding lines 1 and 2 and multiplying by 15.3% (Ministers should consult their CPA or attorney for more precise calculations). Our presbytery compensation standards require that churches reimburse Minister's for the portion of their SECA tax liability that would have been paid by the employer (the church) if the Minister were a regular employee. For calculation of this amount, see the instructions for Line 7 below. Reimbursement of 50% of SECA liability is not part of the Board of Pensions total effective salary. However, if the church wishes to provide more than 50% of the Minister of Word and Sacrament's SECA liability, the amount over 50% is included in the Board of Pensions total effective salary and is part of the Minister'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 Minister here. This is part of the Board of Pensions total effective salary and part of the Minister's compensation package.

**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 Minister of Word and Sacrament, is used to calculate the Minister of Word and Sacrament's total effective salary for Board of Pensions purposes.

**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.

**Required Benefits**

**Line 8: Medical**

Enter the result of line 7 (or \$44,000 whichever is greater) multiplied by 29% (year 2023). This figure represents the cost of participation in the medical program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions annually.

\_\_\_\_\_ **Line 9: Pension**

Enter the result of line 7 multiplied by 8.5% (year 2024). This figure represents the cost of participation in the pension and disability program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions.

\_\_\_\_\_ **Line 10: Death and Disability**

Enter the result of line 7 multiplied by 1% (year 2024). This figure represents the cost of participation in the death and disability program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions.

\_\_\_\_\_ **Line 11: Temporary Disability**

Enter the result of line 7 multiplied by .5% (year 2024). This figure represents the cost of participation in the temporary disability program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions.

\_\_\_\_\_ **Line 12: Required SECA**

As indicated above (line 4), our presbytery compensation standards require that churches reimburse Minister of Word and Sacraments 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 13. Total Required Benefits – total of lines 8–12.**

*Professional Reimbursements*

\_\_\_\_\_ **Line 14: 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.

\_\_\_\_\_ **Line 15: Continuing Education Allowance**

Enter the amount provided to reimburse the minister for continuing education (seminars, classes, etc.).

\_\_\_\_\_ **Line 16: Books and subscriptions for business and professional purposes.**

\_\_\_\_\_ **Line 17: Other expenses as are deemed necessary to the work of the pastor.**

\_\_\_\_\_ **Line 18: Total Professional Reimbursements**

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: travel expenses, vehicle expenses, rent expenses, office expenses, and insurance premiums.

\_\_\_\_\_ **Line 19: Total Cost to the Church – Enter the total of lines 7, 13, 18**

**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 twelve weeks of parental leave.

PRESBYTERIAN CHURCH (U.S.A)

PRESBYTERIAN CHURCH (U.S.A.)  
ANNUAL REVIEW OF PASTORAL CALL

2024

The \_\_\_\_\_ Presbyterian Church of \_\_\_\_\_, Florida, (City) (Church  
PIN \_\_\_\_\_), at a Congregational Meeting held \_\_\_\_\_ approved the following

Terms of Call for \_\_\_\_\_ for the  
year \_\_\_\_\_.  
(Name)

That you may be free to devote full-time to the ministry of the Word among us, we promise and obligate ourselves to pay the following:

**A. Personal Compensation** **Amount**

- 1. Annual Cash Salary \_\_\_\_\_
- 2. Housing
  - a. Personally owned housing \_\_\_\_\_
  - OR
  - b. Use of Manse (Fair Rental Value – IRS Purposes) \_\_\_\_\_
  - c. Utilities, furnishings, appurtenances allowance \_\_\_\_\_
- 3. Other \_\_\_\_\_
- 4. Additional SECA (above 50%) required \_\_\_\_\_
- 5. Deferred Income (paid by church) \_\_\_\_\_
- 6. Use of manse (Pensions: 30% of lines 1, 2c, 3, 4, and 5) \_\_\_\_\_
- 7. **Total Effective Salary** (add lines 1, 2a or 2c, and 3–6) \_\_\_\_\_

**B. Additional REQUIRED Benefits**

- 8. Medical (29% of line 7) \_\_\_\_\_
- 9. Pension (8.5% of line 7) \_\_\_\_\_
- 10. Death and Disability (1% of line 7) \_\_\_\_\_
- 11. Temporary Disability (.5% of line 7) \_\_\_\_\_
- 12. SECA (7.65% of lines 1 and 2a or lines 1 and 2b and c) \_\_\_\_\_
- 13. **Total Required Benefits** (add lines 8–12) \_\_\_\_\_

**C. Professional Reimbursement**

- 14. Automobile Expense \_\_\_\_\_
- 15. Continuing Ed \_\_\_\_\_
- 16. Books and subscriptions \_\_\_\_\_
- 17. Other \_\_\_\_\_
- 18. **Total Professional Reimbursement** (add lines 14-17) \_\_\_\_\_

**Total Cost to the Church** (add lines 7, 13, 18) \_\_\_\_\_

**D. Additional Provisions:**

**Vacation** (4 Weeks minimum)

**Continuing Education** (2 weeks minimum)

**Maternity/Paternity Leave:** 12 Weeks (minimum)

\_\_\_\_\_  
Moderator of the Meeting

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chair, Committee on Ministry

\_\_\_\_\_  
Date

**Please return this completed form *NO LATER THAN March 1, 2024* to:**

Stated Clerk  
Presbytery of Florida  
PO Box 7  
Chipley, FL 32438

Or

Email: [statedclerk@presbyteryofflorida.com](mailto:statedclerk@presbyteryofflorida.com)