

2021 - EFFECTIVE SALARY WORKSHEET FOR MINISTERS

MINISTER'S NAME _____ CHURCH _____

Check all that apply:

Persons serving in called and installed positions must participate in the Plan (Book of Order, G-14.0506).

(Positions in italics are not mandated but are eligible to participate in Benefits Plan.)

- | | |
|--|---|
| <input type="checkbox"/> Pastor including organizing pastors | <input type="checkbox"/> Stated Supply |
| <input type="checkbox"/> Co-Pastor | <input type="checkbox"/> Interim Pastor |
| <input type="checkbox"/> Associate-Pastor | <input type="checkbox"/> Interim Associate Pastor |
| <input type="checkbox"/> Designated Pastor | <input type="checkbox"/> Parish Associate |
| <input type="checkbox"/> Other _____ | |

SERVICE

- Full-time Part-time

COMPENSATION *INCLUDED* IN EFFECTIVE SALARY - (2021 Presbytery Minimum is \$39,535)

1. \$ _____ Annual cash salary
2. \$ _____ Housing allowance
3. \$ _____ Deferred compensation
4. \$ _____ Utility and furnishing allowances
5. \$ _____ Bonuses, un-vouchered allowances, gifts from employer
6. \$ _____ Other allowances (e.g., medical deductibles, SECA allowance in excess of 50% of estimated obligation, etc.)
7. \$ _____ Manse amount (must be at least 30% of lines 1-6 for Members who qualify for the IRS housing allowance exclusion)
8. \$ _____ Total Effective Salary (Sum of lines 1-7)
9. \$ _____ BENEFITS PLAN DUES (Use 37% - the rate for both single members and members with family - **medical portion is 27% with a minimum of \$11,000 as set by BOP for 2021**) These dues are not included in Effective Salary.

COMPENSATION *NOT INCLUDED* IN EFFECTIVE SALARY

10. Accountable reimbursement plan (vouchered business expenses):
 - \$ _____ a. Continuing education reimbursements - **\$1,000 minimum**
 - \$ _____ b. Automobile expenses

Check one: \$ _____ per vouchered mile (2021 IRS rate \$.56)

Church-owned car with full expenses
 - \$ _____ c. Business and professional expenses - **\$2,500 minimum including Auto expenses**
11. \$ _____ SECA Tax allowance (only up to 50% of estimated obligation subject to the Presbytery requirements)
12. \$ _____ Group plan for medical deductible, coinsurance and dental premiums
13. \$ _____ Other vouchered allowances _____

No reductions or downward adjustments are to be made to Effective Salary to reflect the amount of the Member's SECA obligation.

14. Leave:

- _____ weeks a. Vacation
 _____ weeks b. Study/Continuing Education

_____ Minister _____ Date

_____ Clerk of Session _____ Date