

2022 - 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"/> <i>Stated Supply</i> |
| <input type="checkbox"/> Co-Pastor | <input type="checkbox"/> <i>Interim Pastor</i> |
| <input type="checkbox"/> Associate-Pastor | <input type="checkbox"/> <i>Interim Associate Pastor</i> |
| <input type="checkbox"/> Designated Pastor | <input type="checkbox"/> <i>Parish Associate</i> |
| <input type="checkbox"/> Other _____ | |

SERVICE

- | | |
|------------------------------------|------------------------------------|
| <input type="checkbox"/> Full-time | <input type="checkbox"/> Part-time |
|------------------------------------|------------------------------------|

COMPENSATION INCLUDED IN EFFECTIVE SALARY - (2022 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 2022**) 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: <input type="checkbox"/>	\$ _____ per vouchered mile (2022 IRS rate \$.585)
<input type="checkbox"/>	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