

PRESBYTERY OF LOS RANCHOS
COMMITTEE ON MINISTRY
[Terms of Call for COM]

FORM C

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?: ___ Presbytery Clergy Policy: ___ \$ _____

Taxable Social security offset (if any) \$ _____

Vacation..... \$ _____
(Minimum 30 days, including normal days off, with 4 Sundays)

Professional Development Leave:..... \$ _____
(Minimum is two weeks annually, cumulative to six weeks)

Full pension (31.5% 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—actual vouchered to be reimbursed]

PROFESSIONAL DEVELOPMENT: \$ _____
[Cumulative to \$3,000] [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	\$	\$
Manse Value Maximum	\$	\$

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.) [inc. Rent] 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 cash 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. 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.