

**Minimum Terms of Call - 2009
Eastminster Presbytery**

1a.) **Salary and Housing: With Manse Provided**

Cash Salary (including deferred 403 (b) income)
Manse Value (at least 30% of the Effective Salary)
All Utilities (except personal long distance telephone calls)
Equity Allowance

Total Effective Salary

Must equal \$36,800

Note:

Utility payments may or may not be included in the Effective Salary for the Board of Pensions when providing a manse. Other items included in Effective Salary when provided are: SECA Allowance when over 50% and certain unvouchered allowances paid directly to the Minister.

1b.) **Salary and Housing: With Housing Allowance**

Cash Salary (including deferred 403 (b) income)
Housing Allowance (includes utilities)
(IRS will not question up to 40% of Effective Salary)

Total Effective Salary

Must equal \$36,800

2.) **Medical Deductible**

(2% of line 1 per household; 1% if single)

Minimum of \$736.00 or \$368.00

3.) **Board of Pension Dues** (31.5% of line 1; same as 2007)

(Includes pension, major medical, disability, and death benefits)

Minimum of \$11,592.00

4.) **90 Days Disability Support** (At same level as Board of Pensions)

5.) **Auto/Travel Reimbursement** (By voucher; not monthly stipend)

\$3,550

6.) **Continuing Education Reimbursement** (By voucher, accumulative to 3 years)

\$ 600

7.) **Library (Book) Reimbursement** (By voucher)

\$ 300

NOTE: The minimum reimbursement for Auto/Travel, Library, and Continuing Education combined is \$4450. A different distribution may be negotiated with the church.

8.) **Two Weeks for Continuing Education** (Accumulative to 6 weeks)

9.) **One Month Vacation**

10.) **Payment of Moving Costs**

Other Suggested inclusions in a Call:

- (1.) A Social Security Allowance (Reportable income by pastor to IRS)
- (2.) Additional Medical supplement to defray the 20% copayment beyond the 2% or 1% deductible (see above)
- (3.) Two well-placed (in the annual calendar) family weekends--pastor with the family, out of the pulpit.
- (4.) Professional Expense Reimbursement (could cover business meals, entertaining congregation, and other expenses).
- (5.) Tax Sheltered Annuity, or home equity, for pastors residing in a manse, to provide equity for future housing costs.
- (6.) Sabbatical leave