



# Minimum 2021 Terms of Call for Ministers in Kiskiminetas Presbytery

The Ministry Commission is recommending the following minimum terms of call for a full time installed and contracted Ministers of the Word and Sacrament for the year 2020.

1. **Effective Salary is Salary+Housing+Manse Value.** Other items may change Effective Salary, including gifts, bonuses, loans, and more. Please follow the Board of Pension's (BOP) guidelines to Effective Salary, which you may find on their web page under document # PLN-103. For the Presbytery minimum, we only consider Salary+Housing+Manse Value.
2. **Minimum Effective Salary with Manse** is as follows: Minimum salary **\$35,894** plus Manse Value **\$10,768** (Board of Pensions determines this on 30% of the salary), equals a Minimum Effective Salary with Manse of **\$46,662**.
3. **Minimum Effective Salary without Manse** is as follows: **\$49,307 = Minimum + Housing Allowance** The Minimum Effective Salary without manse is any combination of Minimum Salary plus Housing Allowance.
4. The Presbytery requires that the church pay ½ of the SECA. SECA is 15.3% of the Effective Salary, and the church's share is 7.65%. (If the church pays more than 7.65%, you must add that overage to the Effective Salary.) For example, SECA calculated on minimum Effective Salary with a Manse is \$3,570 and minimum SECA calculated on minimum Effective Salary without a Manse is \$3,772.
5. Installed pastorates must participate in the Board of Pensions Plan (Using the 2019 Year values; 25% for Medical Coverage or \$11,000 minimum, whichever is higher; 1% for Death and Disability, and 11% for Pension Plan). For example, on Minimum Effective Salary with Manse, the BOP Dues maybe around \$17,265 and without Manse \$18,244.
6. Contracted positions are strongly encouraged to use the Board of Pensions menu option plan.
7. Two weeks of study leave shall be a part of all installed pastorates and contracts. Study Leave may be accumulated for up to 6 weeks and used for the benefit of the congregation. The Presbytery currently sets the minimum of **\$850 for Continuing Education** via an accountable reimbursement plan.\*
8. If the church and pastor agree a Sabbatical may be written into the terms of call. Length of service should be considered, and the objective of such period of study should be in a written plan approved by the session.
9. A minimum of 4 weeks of vacation time for all pastorates is required. The pastor and session may negotiate to carry over any unused vacation.
10. The Presbytery minimum of **\$3,200 for Travel** via an accountable reimbursement plan. The church reimburses at the IRS 2020 mileage rate. Pastors must turn in the distance for reimbursement.\*
11. Churches and pastors may choose to have non-accountable reimbursement plans where pastors are paid a flat rate each month.\* Pastors and churches should consult tax preparers and the Board of Pensions about possible consequences.

Approved by the Ministry Commission on 6/6/19 and approved as amended by Presbytery 9/10/19

12. Possible cash layout for a church: with Manse, \$60,779 and without a Manse, \$74,523  
The \$14,617 difference between pay is considered to be the cost the church pays to maintain the Manse.

\*We highly encourage the use of IRS compliant accountable reimbursement plans for Continuing Education, Travel, Medical and Professional Expense. Non-accountable reimbursement plans may increase effective salary and may be taxable income. Pastors and churches should consult tax preparers and the Board of Pensions.

\*\*As of this printing, Board of Pensions rates for 2021 has not been established.

If a congregation cannot afford the 2% increase in minimum terms for 2021, they may request a one-year waiver from the Ministry Commission. This waiver will only be good for 2021 and any additional increases for 2022 will need made along with the 2% previously waived for 2022.  
(Approved at the September 19, 2020, presbytery meeting.)