

PRESBYTERIAN CHURCH (U.S.A.)  
 2018 ANNUAL COMPENSATION REVIEW  
 (For Ministers of Word and Sacrament)

The \_\_\_\_\_ Presbyterian Church of \_\_\_\_\_, Florida,  
 (Church PIN \_\_\_\_\_), at a Congregational Meeting held \_\_\_\_\_ approved the following  
 (Date)  
 terms of call for \_\_\_\_\_ to the office of \_\_\_\_\_ of this  
 (Name)  
 congregation, for the year \_\_\_\_\_. This position is: Full Time / Part Time (Circle one)

<b>A. Personal Compensation</b>	<b>Presbytery Minimum</b>	<b>2018 Approved</b>
1. Cash Salary*	26,190.00	_____
2. Housing Allowance	9,546.00	_____
OR		
Manse Rental Value <sup>1</sup>		_____
3. Utilities		_____
4. Other _____		_____
<b>5. Total Effective Salary<sup>2</sup></b>	<b>35,736.00</b>	_____
<b>B. Additional REQUIRED Benefits</b>		
6. Major Medical (25%)	11,000.00 <sup>3</sup>	_____
7. Pension and Disability (12%)	1,740.00 <sup>4</sup>	_____
8. Employer Portion of SECA (7.65%)	2,734.00 <sup>5</sup>	_____
<b>9. Total Benefits</b>	<b>15,474.00</b>	_____
<b>C. Professional Reimbursement</b>		
10. Automobile Expense	2,000.00	_____
11. Continuing Ed/Books	500.00	_____
12. Other _____		_____
<b>13. Total Professional Reimbursement</b>	<b>2,500.00</b>	_____
<b>D. Other Non-Required Provisions</b>		
14. Dental		_____
15. _____		_____
<b>Total Cost to the Church</b>	<b>53,710.00</b>	_____

**E. Additional Provisions:**  
**Vacation** (4 Weeks minimum) \_\_\_\_\_  
**Continuing Education** (2 weeks minimum) \_\_\_\_\_  
**Maternity/Paternity Leave:** 6 Weeks with full compensation (minimum)

I certify that the call has been made in all respects according to the rules laid down in the Form of Government, and that the person who signed the foregoing call was authorized to do so by vote of the congregation.

\_\_\_\_\_  
 Moderator of the Meeting

\* For information: The Board of Pensions has raised the median Effective Salary 1.2% for 2018 (to \$58,000). **Presbytery recommends a 1.2% increase for Ministers of Word and Sacrament.**

<sup>1</sup> The Manse Rental Value amount must be at least 30% of the total of Cash Salary, Utilities, and Other Compensation (furnishings, deferred income, etc.) for Pastors residing in employer-provided housing.

<sup>2</sup> May be divided between items 1 and 2 as deemed necessary (and justifiable to IRS regulations).

<sup>3</sup> Set by the Board of Pensions. The minimum participation basis is \$44,000. (i.e. you must pay \$11,000 even if your pastor's Effective Salary is less than \$44,000).

<sup>4</sup> Set by the Board of Pensions. The minimum participation basis here is \$14,500.

<sup>5</sup> The 7.65% Employer Portion of the Effective Salary for Social Security is **not** considered a part of Effective Salary when calculating Board of Pension dues.