



# MUSKINGUM VALLEY PRESBYTERY

Journeying with Jesus to touch the World!

## 2019 Terms of Call: Other Clergy Positions

**Name of Minister:** \_\_\_\_\_

Church or Employing Organization \_\_\_\_\_

**Type of Position** (please ✓ box):  **Full Time**       **Part Time**

*If less than full-time, specify the number of hours for which services are provided:* \_\_\_\_\_

**Position Description** (please ✓ box):  **Pastors Commissioned to Churches** ("CP" Formerly CRE)

**Temporary Supply**    **Interim Pastor**    **Special Ministry, please describe:** \_\_\_\_\_

**Type of Call** (please ✓ box)  **INITIAL** Terms of Call       **ANNUAL** Terms of Call

Compensation adequacy was reviewed with the minister by Session on \_\_\_\_\_ (date).

Briefly explain if compensation does not meet Minimum Compensation Guidelines of Muskingum Valley Presbytery

Date Terms of Call approved by Congregation: \_\_\_\_\_ (date)

Terms of Call are effective from \_\_\_\_\_ (date) to \_\_\_\_\_ (date)

### Signatures:

\_\_\_\_\_  
Minister/Candidate

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of Session

\_\_\_\_\_  
Date

\_\_\_\_\_  
Moderator of Session (if Initial) Parish Elders Chair (if annual)

\_\_\_\_\_  
Date

Please send a copy of this completed form to the MVP Mission Center.

**Mail to:** Muskingum Valley Presbytery

**Fax to:** 855-603-0604

PO Box 946

**Email to:** [mvpjourney@gmail.com](mailto:mvpjourney@gmail.com)

New Philadelphia, Ohio 44663



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## TOTAL COMPENSATION

Name \_\_\_\_\_

Lines 1-7 parallel lines on the Board of Pensions (BOP) Effective Salary Calculator. Church or Employing Organization should promptly update Effective Salary as specified on the Board of Pensions website. For terms of call and tax information, two Board of Pensions' booklets are helpful: *Understanding Effective Salary* and *Tax Guide for Ministers and Churches*.

If you have any questions, please visit the BOP website ([www.pensions.org](http://www.pensions.org)) or contact Member Services at 800.773.7752

EFFECTIVE SALARY COMPONENTS	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM
Annual Salary			
Housing Allowance			
Employing Organization Contribution			
Bonus			
SECA over and above 50% specified below			
Other			
Manse			
<i>Total Effective Salary</i>			<b>44,000</b>

OTHER BENEFITS AND BOARD OF PENSION MENU OPTION BENEFITS NOT INCLUDED IN EFFECTIVE SALARY	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM
Medical Coverage: cost based premiums for different types of coverage, enter level of coverage desired _____			
Pension: 11% of Total Effective Salary			
403B: Employing Organization % of effective salary _____%			
Death and Disability: 1% of Total Effective Salary (if offering Pension)			
Death and Disability: 2.5% of Total Effective Salary (if NOT offering Pension)			
Death and Disability Supplemental			
Dental: indicate level of coverage desired _____			
Vision Eye Wear: indicate level of coverage desired _____			
Healthcare Flexible Spending			
Term Life Insurance			
Bonus			
SECA @ 50%			
Other _____			
<i>Total Other Benefits</i>			

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM
Continuing Education Reimbursable Expense			1,000
Professional Reimbursable Expense			
Travel (Mileage) Reimbursement - per church			2,500
Other _____			
<i>Total Professional Expenses</i>			<b>3,500</b>

	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM
<i>Total Cost to the Church or Employing Organization</i>			<b>51,000</b>



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## OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS

### Paid Time Off:

Vacation: minimum 4 calendar weeks, or 20 individual work days \_\_\_\_\_

Sick days: as defined by individual church \_\_\_\_\_

Study leave: minimum 2 calendar weeks, or 10 individual work days. \_\_\_\_\_

### Other special provisions:

\_\_\_\_\_

\_\_\_\_\_

Refer to employing organization's Employee Handbook for other benefits that apply.

### (1) DESCRIPTION OF COMPONENTS OF EFFECTIVE SALARY

#### Annual Cash Salary

Include all annual cash salary. Also include employee contributions to 403(b)(9) plans, tax-sheltered annuity plans, salary reduction contributions to flexible health spending accounts, and cafeteria plans.

#### Housing Allowance

Include all housing, utility, and furnishing allowances.

#### Employing Organization Contributions

Include employing organization contributions to 403(b)(9) plans, tax-sheltered annuity plans, and equity allowances. Matching contributions to the Board's optional Retirement Savings Plan are not included in Total Annual Effective Salary.

#### Bonus

Include bonuses, unvouchered professional expense allowances, gifts from employing organizations, and manse equity allowances (unless contributed to a qualified deferred compensation program). Also include year-end or other bonuses, unvouchered allowances (such as expenses that are not paid through an accountable reimbursement plan), down payment grants for the purchase of a home, savings from interest-free or interest-reduced loans (not loan principal), and gifts paid by the employing organization. (Gifts received directly from private donors or honoraria are NOT included.)

#### SECA

If the church or employing organization pays for or reimburses the member for more than 50% of their Self-Employment Contribution Act (SECA) tax obligations, then the amount in excess of 50% of the expense must be included in this line.

#### Other

Include all other forms of compensation not otherwise covered in the fields above, including medical deductible and medical expense reimbursement allowances not paid through a group benefit plan, insurance premiums for additional insurance coverage provided for individual employees (premiums for group plan coverage are not included), and others.

#### Manse

The Manse amount must be at least 30% of the fields above for members residing in employer-provided housing.

(2) Part-time work shall be compensated on a pro-rated basis. Continuing Education \$ and time, if unused in current year, may accumulate up to a maximum of \$3,000 and 6 weeks based on Session approval. Minimum effective salary may or may not apply to positions other than CP's. Contact Parish Elders for guidance on other Temporary Positions.

(3) Eligibility for enrollment in menu benefits is defined by the Board of Pensions. Employer will submit an Employee Agreement on an annual basis through Benefits Connect on the BOP website. The employer will select from the menu of options offered and is free to ask the employee to share in the cost of those benefits. Use the Benefits Calculator on the BOP website to calculate actual cost of benefits.

(4) \$2,500 for a single church; \$3,739/year if yoked; or as submitted as an expense reimbursable at the current IRS mileage rates (available from [www.irs.gov](http://www.irs.gov)).

(5) The PCUSA Book of Order recognizes two employment categories for clergy: Permanent (Called and Installed) and Temporary: Pastors Commissioned to Churches (CP), Temporary Supply Pastor (TS) and Interim Pastor (IP). These positions are established between the pastor and the Session with the approval of Parish Elders for a period of up to one year (G-2.0504b). "Special Ministries" can be defined by the hiring organization. If a Special Ministry will be given benefits through the Board of Pensions to an ordained person, this TOC will be used to establish benefit levels.