

**Presbytery of Whitewater Valley**  
**2017 Minimum Terms of Call**  
**Approved by Presbytery Assembly August 6, 2016**

**Application of Minimum Terms of Call:**

The Presbytery of Whitewater Valley's minimum terms of call apply to all Ministers of Word and Sacrament with a call to a church in the presbytery. Included are called pastors and associate pastors (including designated pastors and designated associate pastors, and called pastors serving more than one congregation where salary is shared). All terms of call must be reviewed and approved by the presbytery.

**Pastors under Contracts with Churches**

These minimum terms of call shall also be applied to the compensation and benefits of Ministers of Word and Sacrament under contract with a church in the presbytery serving in the parish with 20+ hours per week, including interim pastors, interim associate pastors, stated supply pastors, and validated pastors. Pastors of other denominations serving a church within the presbytery should be compensated at the same level as PC(USA) Minister of Word and Sacrament. These terms should also serve as guidelines for compensation and benefits of certified Christian educators, certified associate Christian educators, and commissioned ruling elders. (i.e., may be considered for benefits under the Other Employee Menu Options offered by the Board of Pensions)

**Notes:**

Compensation of such persons in service to a church should not only meet the minimum terms of call but also take into account the length of service in ministry, education and training, and special qualifications of the individual.

Any exception to these minimum terms of call (for example, in the case of a retired person receiving a pension) must be reviewed and approved by the presbytery's committee on ministry.

All items in the terms of call are prorated for the time of actual service for pastoral calls beginning or ending at times other than the beginning of the calendar year.

The minimum terms of call are the minimum compensation and benefits that may be offered in the Presbytery. They are not mandates for compensation increases unless a pastor would fall below the minimum.

**Effective Salary (pension basis):**

1. The minimum cash salary plus housing and/or manse allowance for a full-time pastor (40 hours per week) in the Presbytery of Whitewater Valley is \$46,552 for 2017; minimum salary for a part-time pastor should be prorated from this amount. This represents an increase of \$397 or .86% over the 2016 amount of \$46,155.
2. Any deferred income from item 1 is part of the effective salary.

**Reimbursable (Vouchered) Professional Expenses and Pension (these are normal church operational expenses):**

1. Accountable Plan - Mileage Reimbursement @ the IRS established rate - minimum \$2,800.
2. Accountable Plan - Professional Development/Expense Reimbursement - minimum \$1,500.  
Note - annual balance is cumulative for up to four years. This is a non-portable benefit.
3. Full moving expenses, if applicable.
4. Pastor's Participation - Healthcare, Pension, Disability & Life Insurance (2017=36.5% of effective salary)

**Vacation and Study Leave:**

1. Four weeks annual paid vacation, including four Sundays.  
Five weeks annual paid vacation, including five Sundays, with 15 or more years of ordained experience.
2. Two weeks annual paid professional development leave, including two Sundays (cumulative to eight weeks).
3. Family Leave: every congregation shall have a family leave policy for pastors. There are examples through the presbytery.
4. Sabbatical: Whitewater Valley has a sabbatical guideline for the presbytery

**Note:** Vacation and Continuing Education are not prorated for part-time positions. Part-time pastors receive four part-time weeks of vacation. For example, a pastor who works two days a week has four two-day weeks of vacation.

## **Additional Items for Consideration:**

### **Social Security Offset (up to ½ of tax; counts as taxable income)**

A pastor is liable for a percentage of effective salary for Social Security and Medicare taxes. The Presbytery recommends employing congregations pay up to ½ the Social Security tax as an offset. Amounts not in excess of 50% are not included in calculating effective salary for the Board of Pensions, but are considered taxable income by the IRS. This is intended to help equalize the difference created by being taxed for Social Security at the IRS self-employed rate.

### **Health Reimbursement Arrangement**

The Presbytery recommends employing congregations develop and fund a qualified Health Reimbursement Arrangement for all full-time (and possibly part-time) employees to cover qualified costs of medical care, including eye and dental care, not covered by medical insurance. The Presbytery's professional managed benefits program developed in partnership with Key Benefits Administrators is available for participation by any church within Whitewater Valley (must opt in by September 30 of each year). Please contact Eric Herzog at the Presbytery office for more information and details - ([ehertzog@whitewatervalley.org](mailto:ehertzog@whitewatervalley.org) / 327.923.3681).

### **Matching funds for 403b Retirement Savings Plan (not included in effective salary)**

The Committee on Ministry encourages congregations to develop and fund a qualified matching plan for a 403b Retirement Savings (available through the Board of Pensions). This is strongly encouraged for congregations that provide a manse, since the pastor is not accumulating equity on a home. Note: Church employer matching payments to a qualified 403b are not included when calculating effective salary for the Board of Pensions dues purposes.