



**Presbytery of the Cascades
2019 Terms of Call Report for Pastors**

Additional copies available at: <https://cascadespresbytery.org/commissions-on-ministry/>

CLERK OF SESSION:

Please complete this report for each ordained teaching elder on your church staff, and then give it to the minister to complete and return to your regional presbytery office by March 1, 2019.

The Rev. _____ is called to serve _____ Presbyterian Church in the city of _____ as _____ .
The call is for _____ full time or _____ % FTE (serving approximately _____ hours per week) with the following terms (please refer to the 2019 Minimum Terms of Call report with this form for explanations).

EFFECTIVE SALARY:

1. \$ _____ Cash Salary
(includes employee contributions to 403(b)(9) plans; tax-sheltered annuity plans; unvouchered book, car, and study allowances; vacation pay and overtime)
2. \$ _____ Housing allowance, utilities, and furnishings allowances
3. \$ _____ Employing Organization Contributions
(Includes 403(b)(9) plans, tax-sheltered annuity plans and equity allowances. Matching contributions to the Board's Retirement Savings Plan should not be included.)
4. \$ _____ Bonus
(will be included in the year in which the bonus is paid; if continuing, you will need to report annually). Year in which bonus is paid: _____
5. \$ _____ SECA *(for reimbursement in excess of 50% of the minister's SECA tax obligation)*
6. \$ _____ Other Allowances *(includes co-payment and medical expense reimbursement allowances)*
7. \$ _____ Manse Amount *(must be at least 30% of lines 1-6 for members residing in a manse)*
8. \$ _____ Total Effective Salary (sum of 1-7) as the basis for Board of Pensions calculation

OPTIONABLE SALARY:

9. \$ _____ Group Plan for medical deductible, co-insurance, dental premium (other than Board of Pensions)
10. \$ _____ SECA Tax Allowance (only up to 50% of estimated obligation)
11. \$ _____ Employer Matching Contributions to 403(b)(9)
12. \$ _____ **Total Compensation (sum of 8-11) must equal at least (2018 line 12 amount) x 1.032.**

VOUCHERABLE PROFESSIONAL EXPENSES:

13. \$5,160 minimum Accountable Reimbursement (These are not pensionable because they are reimbursed by voucher.)
Any portion of professional expenses not vouchered at the end of the year shall be retained by the church.
\$ _____ a. Auto, business & professional expenses (minimum \$3,500)
\$ _____ b. Continuing education reimbursements (minimum \$1,500)
(Funds are to be held in trust, accumulated for up to three years in an accruable account.)
\$ _____ Total voucherable expenses (must equal \$5,000 or more for full time minister)

SUMMARY OF REQUIRED MINIMUM TERMS OF CALL FOR FULL TIME PASTORS:

13. \$ _____ **2019 minimum compensation package set by Presbytery (2018 TOC + 3.2% COLA)**
14. \$ **5,000** **2019 minimum vouchered professional expenses set by Presbytery**
15. Vacation 4 weeks/year minimum
16. Con't Ed 2 weeks/year minimum (accruable up to three years)
17. Benefits Based on Total Effective Salary (Line #8 above). 36.5% [12% pension/death/disability; 24.5% medical if enrolled in the Board of Pensions' Pastors Participation program; variable if enrolled in the Board of Pensions' Menu-Based program. See www.pensions.org for specific details. Pastors in installed positions are required to be enrolled in Pastors Participation.
18. Sabbatical Calls shall include a 3 month sabbatical at full pay after each 7 years of service.

(over)

Terms of Call were approved at a Congregational Meeting held on (date): _____

Signed – Clerk of Session

Date

MINISTER: Please read the clerk of session's report on the other side then complete this section of this form and return it to your regional presbytery office at the appropriate address below.

My terms of call were reviewed with me by the personnel committee or session:

Yes _____ No _____ I have _____ I have not _____ accepted the terms reported above.

I have _____ full years of pastoral experience since ordination.

Do you wish a consultation with your COM representative? Yes _____ No _____

Signed – Minister

Date

Personnel Committee Chair or appropriate ruling elder's name and address:

Name:	
Address:	
Phone:	
Email:	

**Presbytery of the Cascades
0245 SW Bancroft Street, Suite D
Portland OR 97239-4272**

**Effective in 2017 from the Board of Pensions:
Effective Salary changes will need to be made through your Benefits Connect account.
Contact the Board should you have questions about this.**