



2023 Terms of Call: CRE & Other
(available option: BOP Menu)

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

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

Type of Position (please check box): [ ] Full Time [ ] \*Part Time
\*If less than full-time, specify the number of hours for which services are provided: \_\_\_\_\_

Position Description (please check box):

- [ ] Commissioned Ruling Elder (CRE) / Commissioned Pastor (CP) [ ] Interim Pastor
[ ] Temporary Supply [ ] Special Ministry (please describe): \_\_\_\_\_

Type of Terms of Call (please check 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 MVP

Ordaining Body or Ordaining Denomination \_\_\_\_\_

Terms of Call approved by Session on: \_\_\_\_\_ (date)

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

Signatures:

Minister (Clergy) \_\_\_\_\_ (date)

Clerk of Session \_\_\_\_\_ (date)

Moderator of Session (if Initial) / PE (COM) Chair (if annual) \_\_\_\_\_ (date)

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

Mail to: Muskingum Valley Presbytery
PO Box 1479
Ashland, Ohio 44805

Email to: na@mvpresby.org
Fax to: 330-230-7751

**TOTAL COMPENSATION – CRE & Other Positions**

Name of Minister (Clergy): \_\_\_\_\_

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

<b>EFFECTIVE SALARY</b> (see page 3 for instructions)	<b>Current Year</b>	<b>Prior Year</b>	<b>MVP Minimum</b>
1. Annual Cash Salary			
2. Housing Allowance			
3. Employing Organization Contribution			
4. Bonus			
5. SECA (over and above 50% specified below in benefits)			
6. Other			
7. Manse			
<i>Total Effective Salary (lines 1-7)</i>			<b>\$44,000.00</b>

<b>BOARD OF PENSIONS MENU OPTIONS &amp; OTHER BENEFITS NOT INCLUDED IN EFFECTIVE SALARY</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Minimum</b>
Medical Coverage: cost-based premiums for different types of coverage, enter level of coverage desired: _____ (see BOP website)			
Pension: 8.5% of Total Effective Salary (or BOP minimum \$3400)			<b>\$3,400.00</b>
Death and Disability: 1% of Total Effective Salary (if offering Pension) (or BOP minimum \$400)			<b>\$400.00</b>
Death and Disability: 2.5% of Total Effective Salary (if <u>NOT</u> offering Pension)			
Death and Disability Supplemental			
Temporary Disability: 0.5% of Total Effective Salary			<b>\$200.00</b>
Long-term Disability (if NOT offering Death and Disability)			
Dental: indicate level of coverage desired _____			
Vision Eye Wear: indicate level of coverage desired _____			
Healthcare Flexible Spending			
403B Retirement Plan: Employing Org. % of effective salary _____%			
Term Life Insurance			
Bonus / Other			
SECA @ 50%			
<i>Total Other Benefits</i>			<b>\$4,000.00</b>

<b>PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>MVP Minimum</b>
Continuing Education Reimbursable Expense			<b>\$1,000.00</b>
Professional Reimbursable Expense			
Travel (Mileage) Reimbursement - per church			<b>\$2,500.00</b>
Other _____			
<i>Total Professional Expenses</i>			<b>\$3,500.00</b>

	<b>Current Year</b>	<b>Prior Year</b>	<b>MVP Minimum</b>
<b>TOTAL COST TO CHURCH OR EMPLOYING ORGANIZATION</b>			

**OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS – OTHER CLERGY**

1. Paid Time Off: \_\_\_\_\_ days (minimum 4 calendar weeks or 20 individual work days)
2. Study Leave: \_\_\_\_\_ days (minimum 2 calendar weeks, or 10 individual work days)
3. Other special provisions:  
\_\_\_\_\_

**4. Other MVP recommended benefits:**

In the 7<sup>th</sup> year of ministry, Minister shall be eligible for 3 months sabbatical

**5. Other required MVP benefits:**

If unused within the first year, Continuing Education **FUNDS & TIME** will accumulate for 3 years (beginning 1/1/2021) (This motion approved by Presbytery on 6/17/2020)

Effective Salary - lines 1 through 7, parallel lines on the Board of Pensions Effective Salary Calculator. Church or Employing Organization should promptly update Effective Salary as specified on the BOP 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* and can be found when searched on the BOP website.

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

**Luke Choi is the MVP BOP Representative. He can be reached at 215-587-7463 or [lchoi@pensions.org](mailto:lchoi@pensions.org).**

#### 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, un-vouchered 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, un-vouchered 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.

#### PROFESSIONAL EXPENSES (not included in effective salary)

Continuing Education \$ and time, if unused in current year, will accumulate up to a maximum of 3 years (starting 1/1/2021).

Travel (Mileage) Reimbursement: \$2500/year for a single church; \$3739/year if yoked; or as submitted as an expense reimbursable at the current IRS mileage rates found on the IRS website (<https://www.irs.gov/tax-professionals/standard-mileage-rates>).

Part-time work shall be compensated on a pro-rated-basis. Minimum effective salary may or may not apply to positions other than Commissioned Pastors. Contact MVP's Parish Elders for guidance on "Other Temporary Positions".

The PC(USA) Book of Order recognizes two employment categories for Clergy: **Permanent** (Called & Installed) and **Temporary**: Pastors Commissioned to a particular Church (CP) or (CRE), Temporary Supply Pastor (TS) and Interim Pastor (IP). These positions are established between the Minister and the Session with the approval of Parish Elders for a period of up to one year (G2.0504b). "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.