

Interim Ministry Covenant

Northeastern Ohio Synod Evangelical Lutheran Church in America

In the name of the Father, and of the Son, and of the Holy Spirit. Amen.

This Interim Ministry Covenant is formed by **Holy Trinity Lutheran Church, Canton, Ohio** and **Pastor Barbara Bartholomew** for the period of **one (1) year**, commencing: **January 1, 2024**.

- I. During this time, Pastor Bartholomew will:
 - A. Plan and manage two (2) services each Sunday (8:30 AM traditional and 10:00 AM contemporary). This includes sermon preparation, sermon, choosing appropriate readings (using ELCA lectionary) and supporting hymns.
 - o Communicate hymns with music staff and to coordinate any special music.
 - B. Provide special pastoral care as required, such as funerals, weddings, baptisms, confirmation classes and first communion classes.
 - C. Provide congregation spiritual leadership by leading 6 - 8 week Bible Studies, 2 to 4 times per year. Prefer each class be offered once in the day and once in the evening.
 - D. Advise and support Transition Committee and Call Committee during the permanent pastor call process.
 - E. Advise and support Church Council on regular church business. Provide written monthly report of activities. Attend and contribute to monthly Council meetings.
 - F. Offer a monthly pastoral letter for the congregational newsletter.
 - G. Work with Care Team to coordinate regular shut-in visitation, especially to offer communion every 4 to 6 weeks.
 - H. Advise existing ministry leadership.
 - I. Report monthly to the synod bishop's office and provide a concluding report.

II. During this time, the congregation agrees to address the following concerns:

- A. Timely partnering with the Synod and the Call Committee to continue the permanent pastor call process.
- B. Longer term demographic planning needs to be started.

III. We the congregation will:

- A. Commit ourselves to the gospel by faithful participation in worship, learning, and fellowship activities.
- B. Receive your interim ministry, uphold you in prayer, and accord you our love, respect and good will.
- C. Regard your ministry as our shared endeavor and participate with you.
- D. Provide for a review and evaluation during the interim and participate in an exit interview at the conclusion.

IV. Compensation

- A. An annual gross salary of \$47,753, to be paid in equal installments as follows:
 - A. Rate is based on a base salary of \$35 / hour for 20 hours / week, plus Social Security offset, medical premium offset and retirement offset (see details below)
 - B. The following offsets are included in the annual salary, above and beyond the base hourly rate. Rev. Bartholomew is responsible for the payment of each category.
 - A. Social Security Offset of 7.65% of base salary of \$2,785 per year.
 - B. Medical Premium Offset of \$350 / month (\$4,200 annually).
 - C. Retirement Offset (IRA) of 12% of base salary (per Synod recommendation) of \$4,368 per year.
 - D. Payment of applicable taxes, such as Federal, State and City taxes will be managed by Reverend Bartholomew.
- B. Reverend Bartholomew will receive one week of paid vacation for each 13 weeks of interim ministry.
- C. Mileage will be reimbursed for church activities at the current IRS rate. In addition, HTLC will provide a \$250 / month car allowance.
- D. Holy Trinity Lutheran Church will contribute up to \$700 annually for continuing education.

This covenant may be terminated through mutual agreement or by any of the parties with 30 days' notice.

One month prior to the conclusion of the period specified above, this covenant will be reviewed by the Congregation Council, Interim Minister, and Synod bishop (or their representative), with the option to revise and continue this covenant during the present staff vacancy.

Interim pastors cannot be considered for call to a congregation they are serving in an interim capacity.

FOR THE CONGREGATION:

Joanne K. Murray
Congregation Council President

11/17/2023
Date

Gene L. Elkins
Congregation Council Personnel Chair

11/17/2023
Date

ACCEPTED BY:

Interim Pastor

Date

ATTESTED BY:

Bishop, Northeastern Ohio Synod

Date

2024 Terms of Call: CRE & Other

(available option: BOP Menu)

Name of Minister: Richard Hastings

Church or Employing Organization: Pioneer Presbyterian Church

Type of Position (please ☐ box): ☐ Full Time ☒ Part Time

**If less than full-time, specify the number of hours for which services are provided: 28*

Position Description (please ☒ box):

☒ Commissioned Ruling Elder (CRE) / Commissioned Pastor (CP) ☐ Interim Pastor

☐ Temporary Supply ☐ Special Ministry (please describe): _____

Type of Terms of Call (please ☐ box) ☐ INITIAL Terms of Call ☒ ANNUAL Terms of Call

Compensation adequacy was reviewed with the minister by Session on 11/9/2023 (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: 11/9/2023

Terms of Call are effective from 01/01/2024 to 12/31/2024

Signatures:


Minister (Clergy) – Richard Hastings


(date)


Clerk of Session – Beverly Chapman


(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): Richard Hastings

Church or Employing Organization: Pioneer Presbyterian Church

EFFECTIVE SALARY (see page 3 for instructions)	Current Year	Prior Year	MVP Minimum
1. Annual Cash Salary	17,878	16,569	
2. Housing Allowance	24,000	24,000	
3. Employing Organization Contribution			
4. Bonus			
5. SECA (over and above 50% specified below in benefits)			
6. Other	3,050	3,050	
7. Manse			
Total Effective Salary (lines 1-7)	44,928	43,619	\$48,000.00

BOARD OF PENSIONS MENU OPTIONS & OTHER BENEFITS NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	Minimum
Medical Coverage: cost-based premiums for different types of coverage, enter level of coverage desired: _____ (see BOP website)	15,888	14,848	
Pension: 8.5% of Total Effective Salary (or BOP minimum \$3400)	3,819	2,708	\$3,400.00
Death and Disability: 1% of Total Effective Salary (if offering Pension) (or BOP minimum \$400)	449	436	\$400.00
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			\$200.00
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%	3,437	3,337	
Total Other Benefits	23,593	22,329	\$4,000.00

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MVP Minimum
Continuing Education Reimbursable Expense	1,000	1,000	\$1,000.00
Professional Reimbursable Expense			
Travel (Mileage) Reimbursement - per church	4,500	3,500	\$2,500.00
Other _____			
Total Professional Expenses	5,500	4,500	\$3,500.00

	Current Year	Prior Year	MVP Minimum
TOTAL COST TO CHURCH OR EMPLOYING ORGANIZATION	74,021	70,448	55,500

OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS – OTHER CLERGY

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

4. Other MVP recommended benefits:

In the 7th 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)



2024 Terms of Call: Called & Installed Ministers

(BOP requirement: **Pastor Participation Benefits Program**)

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: _____*

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

Compensation adequacy was reviewed with minister by Session on: _____ (date)

Briefly explain if compensation does not meet Minimum Compensation Guidelines of MVP

Terms of Call approved by Presbytery (**if Initial**): _____ (date)

Terms of Call approved by Congregation (**if annual**): _____ (date)

Terms of Call are effective from: _____ (date) to _____ (date)

Signatures:

Minister

(date)

Clerk of Session

(date)

Moderator of Session (if initial) / PE (COM) Chair (if annual)

(date)

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Ashland, OH, 44805

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

Total Compensation – Called & Installed

(In accordance with the Book of Order G-2.0804, all **Installed Ministers** are required to use the Board of Pensions “**Pastor Participation Benefits Program**” as seen in section 2)

Name of Minister: Thomas Houston

Church or Employing Organization: COM (MVPPartnership)

EFFECTIVE SALARY (see page 3 for instructions)	Current Year	Prior Year	MVP MINIMUM
1. Annual Cash Salary			
2. Housing Allowance	\$20,000		
3. Employing Organization Contribution			
4. Bonus			
5. SECA over and above 50% specified below			
6. Other			
7. Manse			
<i>Total Effective Salary (lines 1-7)</i>	\$20,000		48,000.00

BOARD OF PENSIONS PASTOR PARTICIPATION PLAN & OTHER BENEFITS NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MINIMUM
Medical Coverage: 29% of Total Effective Salary (or BOP minimum of \$13,920)			13,920.00
Pension: 8.5% of Total Effective Salary (or BOP minimum of \$4,080)			4,080.00
Death and Disability: 1% of Total Effective Salary			480.00
Temporary Disability: 0.5% of Total Effective Salary			240.00
Bonus			
SECA @ 50%			
Other			
<i>Total Benefits</i>			18,720.00

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MVP MINIMUM
Continuing Education Reimbursable Expense (MVP minimum \$1,000)			1,000.00
Professional Reimbursable Expense	\$1,200		
Travel (Mileage) Reimbursement (MVP minimum \$2500 or \$3739 if yoked churches)	\$3,500		2,500.00
Other (please describe)			
<i>Total Professional Expenses</i>	\$4,700		3,500.00

	Current Year	Prior Year	MINIMUM
TOTAL COST TO CHURCH OR EMPLOYING ORGANIZATION	\$24,700		70,220.00

OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS – CALLED & INSTALLED

1. Paid Time Off: 6 weeks days (minimum 4 calendar weeks or 20 individual work days) + 4 personal weekends
2. Study Leave: 2 weeks days (minimum 2 calendar weeks, or 10 individual work days)
3. Other special provisions: (please describe)

Paid Family Leave (minimum of twelve weeks) and participation in the benefits plan of the Presbyterian Church (U.S.A.) including both pension and medical coverage. Leave can be to accommodate the birth, foster placement, or adoption of a child; Leave to provide care to an ill or disabled family member, or Leave to heal following a loss or tragic event.

Other MVP recommended benefits:

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

4. Other MVP required benefits:

If unused within the first year, Continuing Education **FUNDS & TIME** will accumulate for 3 years (beginning 1/1/2021) (This motion was 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) 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.

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 form will be used to establish benefit levels.

2024 Terms of Call: Called & Installed Ministers

(BOP requirement: Pastor Participation Benefits Program)

Name of Minister: Justin D. Hylden

Church or Employing Organization: First Presbyterian Church of Ashland

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

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

Type of Terms of Call (please ✓ box): ☐ INITIAL Terms of Call ☒ ANNUAL Terms of Call

Compensation adequacy was reviewed with minister by Session on: 10-10-2023 (date)

Briefly explain if compensation does not meet Minimum Compensation Guidelines of MVP

Terms of Call approved by Presbytery (if Initial): _____ (date)

Terms of Call approved by Congregation (if annual): 11-19-2023 (date)

Terms of Call are effective from: 1/1/2024 (date) to 12/31/2024 (date)

Signatures:

Rev. J. D. Hylden
Minister

11/26/2023
(date)

Stephen M. Spelman
Clerk of Session

11/20/2023
(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
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Ashland, OH, 44805

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Phone number: 330-230-7751

MUSKINGUM valley presbytery

Total Compensation – Called & Installed

(In accordance with the Book of Order G-2.0804, all Installed Ministers are required to use the Board of Pensions “**Pastor Participation Benefits Program**” as seen in section 2)

Name of Minister: Justin D. Hylden
Church or Employing Organization: First Presbyterian Church of Ashland

EFFECTIVE SALARY (see page 3 for instructions)	Current Year	Prior Year	MVP MINIMUM
1. Annual Cash Salary	51,236.	49,010	
2. Housing Allowance	14,590	14,590	
3. Employing Organization Contribution			
4. Bonus			
5. SECA over and above 50% specified below			
6. Other			
7. Manse			
Total Effective Salary (lines 1-7)	65,826.	63,600	48,000.00

BOARD OF PENSIONS PASTOR PARTICIPATION PLAN & OTHER BENEFITS NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MINIMUM
Medical Coverage: 29% of Total Effective Salary (or BOP minimum of \$13,920)	19,090.	18,444.	13,920.00
Pension: 8.5% of Total Effective Salary (or BOP minimum of \$4,080)	5,595.	5,406.	4,080.00
Death and Disability: 1% of Total Effective Salary	658.	636.	480.00
Temporary Disability: 0.5% of Total Effective Salary	329.	318.	240.00
Bonus			
SECA @ 50%	5,454.	5,270.	
Other			
Total Benefits	31,126.	30,074.	18,720.00

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MVP MINIMUM
Continuing Education Reimbursable Expense (MVP minimum \$1,000)	1,000	1,000.	1,000.00
Professional Reimbursable Expense	1,000	1,000.	
Travel (Mileage) Reimbursement (MVP minimum \$2500 or \$3739 if yoked churches)	2,500	2,500.	2,500.00
Other (please describe)			
Total Professional Expenses	4,500	4,500.	3,500.00

	Current Year	Prior Year	MINIMUM
TOTAL COST TO CHURCH OR EMPLOYING ORGANIZATION	101,452.	98,174.	70,220.00

OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS – CALLED & INSTALLED

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

Paid Family Leave (minimum of twelve weeks) and participation in the benefits plan of the Presbyterian Church (U.S.A.) including both pension and medical coverage. Leave can be to accommodate the birth, foster placement, or adoption of a child; Leave to provide care to an ill or disabled family member, or Leave to heal following a loss or tragic event.

Other MVP recommended benefits:

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

4. Other MVP required benefits:

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



2024 Terms of Call: Called & Installed Ministers

(BOP requirement: **Pastor Participation Benefits Program**)

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: _____*

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

Compensation adequacy was reviewed with minister by Session on: _____ (date)

Briefly explain if compensation does not meet Minimum Compensation Guidelines of MVP

Terms of Call approved by Presbytery (**if Initial**): _____ (date)

Terms of Call approved by Congregation (**if annual**): _____ (date)

Terms of Call are effective from: _____ (date) to _____ (date)

Signatures:

Minister

(date)

Clerk of Session

(date)

Moderator of Session (if initial) / PE (COM) Chair (if annual)

(date)

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Ashland, OH, 44805

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

Total Compensation – Called & Installed

(In accordance with the Book of Order G-2.0804, all **Installed Ministers** are required to use the Board of Pensions “**Pastor Participation Benefits Program**” as seen in section 2)

Name of Minister: Kathryn Ophardt

Church or Employing Organization: COM (MVPPartnership)

EFFECTIVE SALARY (see page 3 for instructions)	Current Year	Prior Year	MVP MINIMUM
1. Annual Cash Salary	\$28,550		
2. Housing Allowance	\$25,000		
3. Employing Organization Contribution			
4. Bonus			
5. SECA over and above 50% specified below			
6. Other			
7. Manse			
<i>Total Effective Salary (lines 1-7)</i>	\$53,550		48,000.00

BOARD OF PENSIONS PASTOR PARTICIPATION PLAN & OTHER BENEFITS NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MINIMUM
Medical Coverage: 29% of Total Effective Salary (or BOP minimum of \$13,920)	\$15,530		13,920.00
Pension: 8.5% of Total Effective Salary (or BOP minimum of \$4,080)	\$4,552		4,080.00
Death and Disability: 1% of Total Effective Salary	\$536		480.00
Temporary Disability: 0.5% of Total Effective Salary	\$268		240.00
Bonus			
SECA @ 50%	\$4,096		
Other			
<i>Total Benefits</i>	\$24,982		18,720.00

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MVP MINIMUM
Continuing Education Reimbursable Expense (MVP minimum \$1,000)	\$2,400		1,000.00
Professional Reimbursable Expense	\$1,200		
Travel (Mileage) Reimbursement (MVP minimum \$2500 or \$3739 if yoked churches)	\$3,500		2,500.00
Other (please describe)			
<i>Total Professional Expenses</i>	\$7,100		3,500.00

	Current Year	Prior Year	MINIMUM
TOTAL COST TO CHURCH OR EMPLOYING ORGANIZATION	\$85,632		70,220.00

OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS – CALLED & INSTALLED

1. Paid Time Off: 4 weeks days (minimum 4 calendar weeks or 20 individual work days)
2. Study Leave: 2 weeks days (minimum 2 calendar weeks, or 10 individual work days)
3. Other special provisions: (please describe) 12 weeks of Paid Family Leave

Paid Family Leave (minimum of twelve weeks) and participation in the benefits plan of the Presbyterian Church (U.S.A.) including both pension and medical coverage. Leave can be to accommodate the birth, foster placement, or adoption of a child; Leave to provide care to an ill or disabled family member, or Leave to heal following a loss or tragic event.

Other MVP recommended benefits:

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

4. Other MVP required benefits:

If unused within the first year, Continuing Education FUNDS & TIME will accumulate for 3 years (beginning 1/1/2021) (This motion was 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.

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Luke Choi is the MVP BOP Representative. He can be reached at 215-587-7463 or 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 form will be used to establish benefit levels.

2024 Terms of Call: CRE & Other

(available option: BOP Menu)

Name of Minister: _____ B Keith Taylor _____

Church or Employing Organization: _College Drive Presbyterian_

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):

☒ Commissioned Ruling Elder (CRE) / Commissioned Pastor (CP) ☐ Interim Pastor

☐ Temporary Supply ☐ Special Ministry (please describe): _____

Type of Terms 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 MVP

Ordaining Body or Ordaining Denomination College Drive

Terms of Call approved by Session on: 10/18/23 (date)

Terms of Call are effective from 1-1-24 (date) to 12-31-24 (date)

Signatures:

B. Keith Taylor
Minister (Clergy)

10/18/23
(date)

Carolyn Castor
Clerk of Session

10/18/23
(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

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

MUSKINGUM VALLEY presbytery

TOTAL COMPENSATION – CRE & Other Positions

Name of Minister (Clergy): B. Keith Taylor
Church or Employing Organization: College Drive

EFFECTIVE SALARY (see page 3 for instructions)	Current Year	Prior Year	MVP Minimum
1. Annual Cash Salary	19,250	28,350	
2. Housing Allowance	30,000	20,900	
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>	49,250	49,250	\$48,000.00

BOARD OF PENSIONS MENU OPTIONS & OTHER BENEFITS NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	Minimum
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)	4,186.25	4,186.25	\$3,400.00
Death and Disability: 1% of Total Effective Salary (if offering Pension) (or BOP minimum \$400)	492.50	492.50	\$400.00
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			\$200.00
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%	3,767.25		
<i>Total Other Benefits</i>	8,446.00	4,678.75	\$4,000.00

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MVP Minimum
Continuing Education Reimbursable Expense	1,000	1,000	\$1,000.00
Professional Reimbursable Expense	960	960	
Travel (Mileage) Reimbursement - per church	At IRS rate	At IRS rate	\$2,500.00
Other - Health Insurance Premium & HSA contribution	8,820	8,820	
<i>Total Professional Expenses</i>	10,780	10,780	\$3,500.00

	Current Year	Prior Year	MVP Minimum
TOTAL COST TO CHURCH OR EMPLOYING ORGANIZATION	68,476.00	64,708.75	

OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS – OTHER CLERGY

- Paid Time Off: 18 days (minimum 4 calendar weeks or 20 individual work days)
- Study Leave: 10 days (minimum 2 calendar weeks, or 10 individual work days)
- Other special provisions:
10 paid holidays per year (flex holiday)
- Other MVP recommended benefits:
In the 7th year of ministry, Minister shall be eligible for 3 months sabbatical
- 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)