



# MUSKINGUM VALLEY PRESBYTERY

Journeying with Jesus to touch the World!

## Terms of Call: Called and Installed Positions

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

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

Type of Position (Select one):  Full Time  Part Time

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

Type of Terms of Call (Select one):  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: \_\_\_\_\_.

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

### Signatures:

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Moderator of Session (if Initial Terms of Call)

\_\_\_\_\_  
Date

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

**Mail to:** Muskingum Valley Presbytery  
109 Stonecreek Rd NW  
New Philadelphia, Ohio 44663

**Fax to:** 855-603-0604  
**Email to:** [mvpjourney@gmail.com](mailto:mvpjourney@gmail.com)



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## TOTAL COMPENSATION

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 COMPONENT <sup>(1)</sup>	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM <sup>(3)</sup>
1. Annual Cash Salary			
2. Housing Allowance			
3. Employing Organization Contribution			
4. Bonus			
5. SECA over and above 50% specified below			
6. Other			
7. Manse			
<b>Total Effective Salary (sum 1-7)</b>			<b>43,357</b>

BOARD OF PENSION PASTOR PARTICIPATION BENEFITS <sup>(4)</sup> NOT INCLUDED IN EFFECTIVE SALARY	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM
1. Medical Coverage: 25% of Total Effective Salary or \$44,000 whichever is higher <sup>(2)</sup>			11,000
2. Pension: 11% of Total Effective Salary			4,769
3. Death and Disability: 1% of Total Effective Salary			434
4. Bonus			
5. SECA @ 50%			
6. Other			
<b>Total Board of Pensions Benefits</b>			<b>16,200</b>

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM
1. Continuing Education Reimbursable Expense			1,000
2. Professional Reimbursable Expense			
3. Travel (Mileage) Reimbursement <sup>(5)</sup>			2,500
4. Other _____			
<b>Total Professional Expenses</b>			<b>3,500</b>

	CURRENT YEAR	PRIOR YEAR	MVP MINIMUM
<b>Total Cost to the Church or Employing Organization</b>			<b>63,057</b>

## OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS

1. Paid Time Off:
  - a. Vacation: minimum 4 calendar weeks, or 20 individual work days \_\_\_\_\_
  - b. Sick days: as defined by individual church \_\_\_\_\_
  - c. Study leave: minimum 2 calendar weeks, or 10 individual work days \_\_\_\_\_
2. Other special provisions:
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
3. Refer to employing organization's Employee Handbook for other benefits that apply.



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## (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) When a member's effective salary is equal to or less than the minimum participation basis for certain benefits, dues are invoiced to the employer based on the minimum dues rate or participation basis. Minimum effective salary for calculating medical dues in 2018 \$44,000. The healthcare minimum for dues is not necessarily the same as the minimum set by a Presbytery for the actual effective salary.

(3) 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.

(4) Eligibility for enrollment in Pastor Participation benefits is defined by the Board of Pensions. Use the Benefits Calculator on the BOP website to calculate actual cost of benefits. Submit the annual Employer Agreement in accordance with BOP requirements.

(5) \$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 at <http://www.irs.gov>).