

REQUEST FROM:

**Committee on Ministry (COM)
The Presbytery of New Harmony
2352 Presbyterian Road, Florence, SC 29501**

FROM:

Name of Church or Field

REGARDING:

Name of Pastor

	<u>2022</u>	<u>2023</u>
<u>Effective Salary</u>		
1. Annual Cash Salary	_____	_____
2. Housing Allowance	_____	_____
3. Deferred compensation (403b), tax sheltered annuity plans and equity allowances	_____	_____
4. Bonuses, unvouchered allowances, gifts from employer	_____	_____
5. Other allowances (e.g. utilities, furnishings, medical deductible, <u>dental benefits</u> , SECA in excess of 50%)	_____	_____
6. Manse amount (must be at least 30% of lines 1-5 for Members who qualify for IRS housing allowance exclusion)	()	()
<u>Total Annual Effective Salary</u>	_____	_____
<u>Benefits</u>		
SECA (50%)	_____	_____
Board of Pension (pension, major medical, death & disability at BOP rate currently 39% of Effective Salary for 2022)	_____	_____
Automobile Allowance reimburse at current IRS rate (2022 .56¢/mile)	_____	_____
Professional Expenses		
Continuing Education/Book allowance	_____	_____
Other	_____	_____
Other	_____	_____
Other	_____	_____
(NOTE: Dental benefit needs to be included as effective salary – please see arrow above)		
Moving Expenses	_____	_____
<u>Total Benefits</u>	_____	_____
<u>Total cost to church</u>	_____	_____

Report to COM how your pastor used continuing education/study leave funds and time during 2022:

Signed _____
Clerk of Session

Signed _____
Pastor

(see other side)

**Presbytery of New Harmony
Minimum Terms of Call for Ministers for 2023**

	2022	2023
		4% increase over 2022
Effective Salary (full time)		
Cash Salary	34,782	36,175
Use of Manse (valued at 30% of cash salary) or Housing Allowance	10,433	10,850
Total Effective Salary	45,215	47,025
Benefits		
Board of Pensions – Pastor’s Participation		
Medical (27% - Minimum basis \$44,000)	12,209	13,384
Pension (11%)	3,843	4,213
Death and Disability (1%)	452	495
Temporary Disability (0.5%)	226	248
Total Board of Pensions	16,730	18,340
1h of SECA	3,460	3,597
Books/Con Ed/Prof Exp/Mileage	6,750	6,750
Total Benefits	26,940	28,687
Total Cost to Church	\$72,155	\$75,712

Plus:

2 weeks study leave

4 weeks vacation

IRS mileage reimbursement (2022 = .56 cents/mile)

In establishing salary for pastors, the COM encourages congregations to consider special circumstances such as family obligations, education, and years in position. Churches currently at or near this minimum may wish to use the following as a guide in addressing those circumstances:

Add one unit (\$250) to the salary for any of the following that apply:

- One unit for each dependent child not in college
- Two units for each dependent child in college (full time student)
- One unit for an earned doctorate
- One unit for each year in the current position

It is further recommended that the following suggestions be considered by each congregation:

1. That, a minister be able to rollover continuing education time and money up to 4 weeks and \$2000 to enable more extensive educational opportunities.
2. For every 15 years a minister has completed in ministry, an additional week of vacation be added to the terms of call.
3. That a minister be granted a 10-week sabbatical leave period during each 7th year of service to a particular congregation.

The Committee on Ministry will be available to evaluate the ministry of pastors and congregations and suggest remedies to churches that are unable to meet minimum salary requirements.