

# New Installed Pastor's Compensation Worksheet - 2023

## MANSE CALLS

Calls beginning before 10/15, use current year compensation guidelines

Calls beginning on or after 10/15 use compensation guidelines for the upcoming year

Please fill out the compensation information according to the instructions.

Signed copies are to be returned to the Presbytery of New Harmony, attn: Committee on Ministry,  
 Electronic: [office@newharmoniypres.org](mailto:office@newharmoniypres.org)      Hard Copy: 2352 Presbyterian Road; Florence, SC 29501

*Financial Terms of Call are approved by the COM prior to the calling of a congregational meeting. The Session will only be consulted to determine the maximum threshold for the compensation package.*

Church Name: \_\_\_\_\_

Minister's Name: \_\_\_\_\_

Minister's Title

( ) Pastor      ( ) Associate Pastor      ( ) Designated Pastor      ( ) Co-Pastor      ( ) other: \_\_\_\_\_

This Call is: ( ) full-time                      ( ) half-time                      ( ) other: \_\_\_\_\_

The Minister has been ordained for \_\_\_\_\_ years

Date the Minister will began serving in this call: \_\_\_\_\_

	<b>Salary &amp; Benefits</b>	<b>Annual Amount</b>
1.	Annual Cash Salary	\$
2.	Manse (fair rental value, must be at least 30% of cash salary)	\$
3.	Utilities (In Churches name, paid directly by church)	\$
4.	Utilities (In Ministers name, reimbursed by church)	\$
5.	Insurance Premiums (Beyond BoP Pastor's Participation – paid by church)	\$
6.	Deferred Income (employer contribution to retirement savings, etc.)	\$
7.	Other Applicable Income (please explain)	\$
<b>8.</b>	<b>Effective Salary (ES) Minimum \$45,215</b>	<b>\$</b>
9.	SECA Tax Reimbursement (7.65% of #8) - Minimum 50% (or 7.65% of ES)	\$
10.	Accountable Reimbursement (Mileage, Continuing Education, Professional Expenses); <b>Minimum \$6,750</b>	\$
11.	Board of Pensions (BOP) (39% of 1,2,4,5,6, & 7) <b>omit #3</b>	\$
12.	Dental and Vision	\$
<b>13.</b>	<b>Total Compensation Package</b>	<b>\$</b>
14.	Moving Expenses (paid / reimbursed by church)	\$
15.	Weeks of Paid Vacation Leave	
16.	Weeks of Paid Continuing Education Leave	
17.	We approve the Presbytery recommendation of granting a 3 month sabbatical period to the Pastor during each 7 <sup>th</sup> year of ministry.	<b>Yes      No</b>

**Signatures:**

\_\_\_\_\_  
**Pastor**

\_\_\_\_\_  
**PNC Chair**

## Instructions, Information, and Definitions for Completing this Form:

1. Annual Cash Salary – The cash salary paid to the pastor.
2. Housing Allowance – Housing allowance is determined by the pastor and approved by the Session, this approval should be recorded in Session minutes. **Pastors should be aware that per tax legislation effective 1/1/2002 the housing allowance may not exceed the fair rental value of the home plus furnishings and utilities.** This is a change from prior law which allowed housing allowance to equal actual housing expenses.
3. If the congregation is paying directly for optional supplemental life insurance from the BoP or from another source, please include the amount.
4. If the congregation is making an EMPLOYER contribution to an annuity or retirement savings account, indicate the amount. If the pastor is designating an amount to be withheld from salary as a contribution, DO NOT include the amount.
5. Other form of applicable income that should be reported: utilities, bonuses, gifts, unvouchered allowances (payments for gym memberships, cell phones, etc. that are not reimbursed by receipt)
6. **Effective Salary (ES) (minimum: \$47,025):** Total of Items 1-5; used to calculate BoP dues and SECA.
7. SECA Tax Reimbursement: pastors are responsible for a social security tax that is calculated at a rate of 15.3% of effective salary. Congregations are responsible for paying to the pastor at least 7.65% of their effective salary (#6 above or ES).
8. Accountable Reimbursement – Please provide the budgeted amount for all vouchered expenses (mileage, continuing education, professional expenses, etc.). **Please note the NHP's minimum compensation guideline for this is \$6,750.** Qualified expenses are reimbursed upon submission of receipts within 90 days of incurring the expense.
9. BoP Dues (Pastor's Participation) are calculated based upon the total ES reported in box 6. Complete dues information can be found at [pensions.org](https://www.pensions.org). The basic formula for calculating BoP dues for 2023 is **39 percent of effective salary:**
  - [Full family PPO medical coverage](#) for 29 percent\*
  - [Defined Benefit Pension Plan](#) for 8.5 percent
  - [Death and Disability Plan](#) for 1 percent
  - [Temporary Disability Plan](#) for 0.5 percent

*\*The minimum annual dues amount of \$11,500 and the maximum annual dues amount of \$33,500.*

**Honorably Retired Ministers engaged in post-retirement service do not pay medical dues. However, Post-Retirement dues apply to Honorably Retired Ministers who serve 20 or more hours/week and are calculated at 12% of the minister's effective salary or on the basis for a minimum salary \$14,775 whichever is greater.** (BoP, Administrative Rule 801)
10. If the congregation is paying directly for dental and vision from the BoP, please include this amount. If the pastor has elected to pay for these benefits from salary, DO NOT include the amount.
11. Total Compensation (Cost to Congregation): Sum of #6 + #7 + #8 + #9 + #10.
12. Moving Expenses: Congregations shall pay reasonable moving costs based upon two estimates. If moving expenses were paid by the congregation, please indicate the amount paid. Note: Under the Tax Cuts and Jobs Act of 2017 any moving expenses paid by the congregation (whether as reimbursement or directly) must be reported as income on the pastor's W-2.
13. Paid Vacation: write the number of weeks. **NHP minimum is 4 weeks, including 4 Sundays, and also recommends adding an additional week of vacation for every 15 years of pastoral experience.**
14. Continuing Education: write the number of weeks. **NHP minimum is 2 weeks, including 2 Sundays.**
15. Sabbatical Leave – **NHP recommends a pastor be granted a 10-week sabbatical leave (which includes the 2 weeks of continuing education, during each 7<sup>th</sup> year of service to a congregation.** If adherence to this policy is understood as part of the Terms of Call, please circle YES.