

COM Form B
**Annual Report for Installed Ministers
 (Teaching Elders) or Certified Christian
 Educators**
Terms of Call for 2020

Name: Minister/Certified Christian Educator _____

City, Name of Church _____

Check all boxes and fill in all blanks that apply:

- A. Is this a _____ Minister (Teaching Elder) _____ Certified Christian Educator (CCE)
- B. What is the person's role? _____ Pastor, _____ Co-Pastor, _____ Associate Pastor, _____ Designated Pastor, _____ Certified Christian Educator
- C. Is this _____ full-time or _____ part-time? If part time, _____ number of hours/week.
- D. The position begins _____.
- E. The following figures are _____ annual _____ monthly.
- F. The date of the congregational (or session if educator) meeting recommending this call was _____. The recorded vote was: _____ yes _____ no _____ abstain.
- G. The fiscal year of the church is the calendar year or from _____ to _____.
- H. Attach the current financial report (budget and balance sheet, etc.) and the minutes from the Annual Congregational Meeting (or session if educator).**

Compensation:

- Line 1: \$ _____ Cash Salary (*regular payroll, salary supplements*)
- Line 2: \$ _____ Housing/Utility Allowance (*rent, utilities, mortgages, property taxes, furnishings, etc.*)
- Line 3: \$ _____ Supplemental Insurance Premiums (*optional dental or life insurance, etc.*)
Specify type: _____
- Line 4: \$ _____ Other Income (*Bonus, loans, unvouchered allowances (Such as an auto allowance)*)
Specify type: _____
- Line 5: \$ _____ Fair Rental Value of Manse (*must be at least 30% of Lines 1 - 4 +7+8*)
- Line 6: \$ _____ **Total Compensation Subject to SECA** (lines 1-5) enter SECA at 7.65% on line 11.

Compensation not Subject to SECA:

- Line 7: \$ _____ Deferred Income (*Board of Pensions 403b*) **Employer match is reported on line 15.**
- Line 8: \$ _____ IRS Section 125 Plan Contributions (*Dependent Care FSA, Health Care FSA*)
- Line 9: \$ _____ **EXCESS** Social Security Offset (*above 7.65% of Lines 6*) **See Line 11 first.**
- Line 10: \$ _____ **Total Effective Salary (Lines 6-9) 2020 Minimum for full-time pastoral positions is \$50,000.**

Reimbursements:

- Line 11: \$ _____ **Social Security Offset (at or below 7.65% of Line 6)**
- Line 12: \$ _____ Business Travel/Automobile *Auto miles vouchered at the current IRS mileage rate.*
- Line 13: \$ _____ Continuing Education and Professional Expenses (*study leave expenses, professional journals, books, business meals, cell phones, etc.*) **2020 Minimum for full-time is \$1,000**

Benefits not subject to Board of Pensions Dues:

- Line 14: \$ _____ Board of Pension Dues (*37% of Line 10 effective 1/1/2019*) regardless of the number of hours worked. However, if the amount on Line 10 is less than \$50,000, you need to contact the Board of Pensions or Grace Presbytery for the correct calculation.
- Line 15: \$ _____ Employer 403(b) Match—**Employee must contribute, otherwise report contributions on Line 7 above.**
- Line 16: \$ _____ Internal Revenue Code Section 105 Health Reimbursement Account Contributions
- Line 17: \$ _____ Moving Expenses **Included in Taxable Income**, but not subject to Board of Pensions Dues
- Line 18: Study Leave: _____ weeks per year (includes Sundays, cumulative to 3 years) **2019 Minimum is 2 weeks/year**
- Line 19: Vacation Leave: _____ weeks per year (including 4 Sundays)..... **2020 Minimum is 4 weeks/year**
- Line 20: Sabbatical Leave: _____ weeks after _____ years (as applicable)
- Line 21: \$ _____ **Total Compensation Package (Lines 10 through 17)**
- Line 22: \$ _____ **Total Cost to the Church (Line 21 minus Line 5)**
- Line 23: \$ _____ **Total Compensation paid directly to minister or educator (Lines 1+2+4+9+11)**

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Having moderated the congregational (or) session meeting which extended this call, I certify that the call has been made in all respects according to the Form of Government and all policies of Grace Presbytery, and that the congregational representatives who signed this call were authorized to do so by vote of the congregation. Additionally, we confirm that this information has been reported to the Board of Pensions using form ENR-111 or through Benefits Connect at the Board of Pensions Website.

<u>Signature</u>	<u>Cell Phone</u>	<u>Email Address</u>
_____ Moderator of the Meeting.....() _____	_____	_____
_____ Minister/Certified Educator/Candidate () _____	_____	_____
_____ Clerk of Session.....() _____	_____	_____
_____ Committee on Ministry Moderator() _____	_____	_____
_____ Stated Clerk of Grace Presbytery() _____	_____	_____

NOTES:

- All of the terms of call are listed above. All other financial agreements (loans, sabbaticals, family leave, etc.) must be attached to this form and approved by the minister, congregation and Committee on Ministry.
- Please email completed form to tammy@gracepresbytery.org, or fax to 214-637-6324, or mail to: COM c/o Grace Presbytery 6100 Colwell Blvd. Ste. 100, Irving TX 75039.