

COM Validated Ministry Form E-2  
**Non-Parish Teaching Elder Compensation**  
 Committee on Ministry – Grace Presbytery

Your Full Name \_\_\_\_\_

In addition to completing Form E-1 Non-Parish Teaching Elder Request for validation or Form E-3 Renewal of Validated Position Questionnaire, please fill in all the blanks below that apply to your situation.

**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 (*vision, life insurance, etc.*) **Dental Insurance reported on line 15** 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 16.**  
 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*)

**Reimbursements:**

- Line 11: \$ \_\_\_\_\_ **Social Security Offset** (*at or below 7.65% of Lines 6*)  
 Line 12: \$ \_\_\_\_\_ Business Travel/Automobile ..... *Auto miles vouchered at the current IRS mileage rate.*  
 Line 13a: \$ \_\_\_\_\_ Continuing Education Minimum for fulltime of \$1,500  
 Line 13b: \$ \_\_\_\_\_ Professional Expenses Minimum for fulltime of \$500

**Benefits:**

- Line 14a: \$ \_\_\_\_\_ Board of Pension Dues (*37% of Line 10 effective 1/1/2021*) regardless of the number of hours worked. However, if the amount on Line 10 is less than \$44,000 you need to contact the Board of Pensions or Grace Presbytery for the correct calculation.

**OR**

- Line 14b: \$ \_\_\_\_\_ Minister's Choice Plan Benefits from page 2

**OR**

- Line 14c: \$ \_\_\_\_\_ Other employer benefit plan including \_\_health benefits \_\_life insurance \_\_disability benefits \_\_pension benefits \_\_403 B benefits \_\_other, list \_\_\_\_\_

- Line 15: \$ \_\_\_\_\_ **Dental Insurance Premiums** (now part of a group plan)  
 Line 16: \$ \_\_\_\_\_ Employer 403(b) Match—**Employee must contribute, otherwise report contributions on Line 3 above.**  
 Line 17: \$ \_\_\_\_\_ Internal Revenue Code Section 105 Health Reimbursement Account Contributions  
 Line 18: Study Leave: \_\_\_\_\_ weeks per year  
 Line 19: Vacation Leave: \_\_\_\_\_ weeks per year  
 Line 20: Sabbatical Leave: \_\_\_\_\_ weeks after \_\_\_\_\_ years (as applicable)

- Line 21: \$ \_\_\_\_\_ **Total Compensation Package** (*Lines 10 through 16*)  
 Line 22: \$ \_\_\_\_\_ **Total Cost to the Church** (*Line 21 minus Line 5*)  
 Line 23: \$ \_\_\_\_\_ **Total Compensation paid directly to the minister or educator** (*Lines 1+2+4+9+11*)

**Continued on Next Page**

**\*NOTES:**

- All terms of compensation must be listed above. All other financial agreements (loans, sabbaticals, family leave, etc.) must be attached to this form and approved by the Committee on Ministry.
- Current form approved by COM on (dated to be inserted).

**Minister's Choice Plan Benefits Elected by Church and Available to Other Teaching Elders and employees. Please work directly with the Board of Pensions and the minister/educator/CRE to determine proper coverage and cost:**

1. Ministers Choice Basic Plan 10% of effective salary on line 10 above. This includes pension of 8.5%, long term disability of 1% and temporary disability of .5%.  
\$ \_\_\_\_\_
2. Medical coverage
  - a. \_\_\_EPO–Total Cost \$ \_\_\_\_\_ Employer Participation (not less than 50% of individual cost) \$ \_\_\_\_\_
  - b. \_\_\_PPO–Total Cost \$ \_\_\_\_\_ Employer Participation (not less than 50% of individual cost) \$ \_\_\_\_\_
3. Other coverage Describe \_\_\_\_\_ \$ \_\_\_\_\_