

COM Form B  
**Annual Report for Installed Ministers  
 (Teaching Elders) or Certified Christian  
 Educators  
 Terms of Call for 2021**

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: \$ \_\_\_\_\_ Tax Advantaged IRS Section 125 Plan (*Dependent Care FSA, Health Care FSA, etc.*)
- Line 9: \$ \_\_\_\_\_ **EXCESS** Social Security Offset (*above 7.65% of Lines 6*) **See Line 11 first.**
- Line 10: \$ \_\_\_\_\_ **Total Effective Salary (Lines 6-9) 2021 Minimum for full-time pastoral positions is \$50,350.**

**Reimbursements:**

- Line 11: \$ \_\_\_\_\_ **Social Security Offset (at or below 7.65% of the Total of Line 6 + Line 17)**
- 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 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 \$50,350, 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)..... *2021 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/educator (Lines 1+2+4+9+11+17)**

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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](mailto: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.