

COM Form C  
**New Temporary Positions  
Contract for 2021**

Name of Minister/ Educator/CRE

Committee on Ministry – Grace Presbytery

City, Name of Church

**Check all boxes and fill in all blanks that apply:**

- A. Is this a \_\_\_ Minister (Teaching Elder), \_\_\_ Commissioned Ruling Elder, \_\_\_ Educator
- B. Is this person Honorably Retired? \_\_\_ yes \_\_\_ no. Are they working 20 hours or more? \_\_\_ yes \_\_\_ no
- C. What is the person's role? \_\_\_ Interim Pastor, \_\_\_ Interim Associate Pastor, \_\_\_ Stated Supply, \_\_\_ Parish Associate, \_\_\_ Commissioned Pastor, \_\_\_ Moderator, \_\_\_ Educator
- D. What authority will they have? \_\_\_ Moderate the session \_\_\_ administer the sacraments \_\_\_ officiate at marriages.
- E. Is this \_\_\_ full-time or \_\_\_ part-time? If part time, \_\_\_ number of hours per week.
- F. The position begins \_\_\_\_\_ and will end \_\_\_\_\_. (No longer than 1 year.)
- G. The church will pay \_\_\_ all moving expenses, \_\_\_ moving expenses up to \$ \_\_\_\_\_, or \_\_\_ no moving expenses. See Line 17 below.
- H. The following figures are \_\_\_ annual \_\_\_ monthly \_\_\_ Other-Specify \_\_\_\_\_
- I. The date of the session meeting recommending this contract was \_\_\_\_\_.  
The recorded vote was: \_\_\_ yes \_\_\_ no \_\_\_ abstain.
- J. The fiscal year of the church is the calendar year or from \_\_\_\_\_ to \_\_\_\_\_.
- K. Will the church be providing benefits for this person? \_\_\_ yes, \_\_\_ no? If yes, complete Line 14 below.
- L. **Attach the current financial report (budget and balance sheet, etc.) and the minutes from the 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 (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: \$ \_\_\_\_\_ Tax Advantaged IRS Section 125 Plans (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 Lines 6 + 18)**
- 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 \$50,350 you need to contact the Board of Pensions or Grace Presbytery for the correct calculation. If the Teaching Elder is Honorably Retired, and works 20 hours or more per week, the rate is 12%.

**OR**

- Line 14b: \$ \_\_\_\_\_ Minister's Choice Plan Benefits from page 2
- 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 7 above.**
- Line 17: \$ \_\_\_\_\_ Internal Revenue Code Section 105 Health Reimbursement Account Contributions
- Line 18: \$ \_\_\_\_\_ Moving Expenses Included in Taxable Income, but not subject to Board of Pensions Dues
- Line 19: Study Leave: \_\_\_\_\_ weeks per year (includes Sundays, cumulative to 3 years) 2021 Minimum is 2 weeks/year
- Line 20: Vacation Leave: \_\_\_\_\_ weeks per year (including 4 Sundays)..... 2021 Minimum is 4 weeks/year
- Line 21: Sabbatical Leave: \_\_\_\_\_ weeks after \_\_\_\_\_ years (as applicable)
- Line 22: \$ \_\_\_\_\_ **Total Compensation Package (Lines 10 through 18)**
- Line 23: \$ \_\_\_\_\_ **Total Cost to the Church (Line 22 minus Line 5)**
- Line 24: \$ \_\_\_\_\_ **Total Compensation paid directly to the minister/educator (Lines 1+2+4+9+11+18)**

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Having moderated the 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 .....(____) _____	_____

**Transferring from Another Presbytery:** If this person is a member of another presbytery, complete the following information:

Name of Dismissing Presbytery \_\_\_\_\_ Address \_\_\_\_\_

Name of Stated Clerk \_\_\_\_\_ Stated Clerk's email: \_\_\_\_\_

**NOTES:**

- All the financial terms of the contract are listed above. All other financial agreements (loans, sabbaticals, family leave, etc.) must be attached to this form and approved by the minister (or commissioned ruling elder), session and COM.
- Part-time position minimums should be prorated on the full-time minimum, except for Parish Associates who can be without compensation.
- Nonmonetary provisions of the contract must be attached to this form.
- The **Interim Responsibilities** must be attached to this form.
- 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.

**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 \_\_\_\_\_ \$ \_\_\_\_\_