

COM Form D
**Changes/Extensions for Temporary
Positions – Contract for 2021**
Committee on Ministry – Grace Presbytery

Name of Minister/ Educator/CRE

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 following figures are ___ annual ___ monthly ___ **Other-Specify** _____
- H. The date of the session meeting recommending this contract was _____.
The recorded vote was: ___ yes ___ no ___ abstain.
- I. The fiscal year of the church is the calendar year or from _____ to _____.
- J. Will the church be providing benefits for this person? ___ yes, ___ no? If yes, complete Line 12 below.
- K. 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 (*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 11first.**
- 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 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 \$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 Premium (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: Study Leave: _____ weeks per year (includes Sundays, cumulative to 3 years) *2021 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 the minister or educator (Lines 1+2+4+9+11)**

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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, 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 _____ \$ _____