

# Terms of Call for Called and Installed Teaching Elders - Worksheet Mid-Kentucky Presbytery 2024

(Revised: September 18, 2023)

Employers are required to enroll all ministers in an installed position in Pastor's Participation. Ministers in non-installed positions who are regularly scheduled to work at least 20 hours per week may also be enrolled in Pastor's Participation or may participate in the Minister's Choice plan.

\_\_\_\_\_ Salary  
+ \_\_\_\_\_ Housing  
+ \_\_\_\_\_ Other Reportable Income \*\*  
+ \_\_\_\_\_ SECA – Should typically be \$0, unless employer pays more than 50% of SECA. Please see SECA line under other compensation\*. (Total IRS rate is 15.3%. Church shall pay first 7.65% for employee. If church pays second half of 15.3%, then that half is reportable as income on this line.)  
  
= \_\_\_\_\_ **TOTAL EFFECTIVE SALARY (\$45,629** is the minimum Total Effective Salary for all **2024** Mid-Kentucky Presbytery full-time, installed pastors.)

## **BOARD OF PENSIONS MEDICAL DUES (Pastor's Participation)**

+ \_\_\_\_\_ 29% of Total Effective Salary in 2024

## **BOARD OF PENSIONS DEFINED BENEFIT PENSION DUES**

+ \_\_\_\_\_ 8.5% of Total Effective Salary in 2024

## **BOARD OF PENSIONS DEATH AND DISABILITY DUES**

+ \_\_\_\_\_ 1% of Total Effective Salary in 2024

## **BOARD OF PENSIONS TEMPORARY DISABILITY DUES**

+ \_\_\_\_\_ 0.5% of Total Effective Salary in 2024

## **OTHER COMPENSATION**

+ \_\_\_\_\_ SECA\* (Employer pays first 7.65% of Total Effective Salary)  
  
+ \_\_\_\_\_ Continuing Education Reimbursement (Mid-Kentucky Presbytery's minimum is \$1,000)  
+ \_\_\_\_\_ Auto Expense Accountable Reimbursement Account, miles driven reimbursable per mile using current IRS guidelines.  
+ \_\_\_\_\_ Other Accountable Expense Reimbursement Account (ex., business and professional expenses, etc.)  
+ \_\_\_\_\_ Moving Expenses (Please note that moving expenses are now taxable by the federal government)  
  
= \_\_\_\_\_ **TOTAL PACKAGE COST TO CONGREGATION**

**Additional Benefits (These are all Mid-Kentucky Presbytery Minimums)**

- 4 weeks vacation (inclusive of 4 Sundays) per year
- 2 weeks continuing education (inclusive of 2 Sundays) per year
- 13 weeks (at least 91 consecutive days) parental leave per presbytery parental leave policy
- Sabbatical Leave after six years of consecutive service in the same call per presbytery sabbatical leave policy

Please note that this worksheet is not an exhaustive list of compensation options but does detail Mid-Kentucky Presbytery's minimums. Other popular options include Health Care Flexible Spending Accounts, 403(b) Non-profit Retirement Savings Accounts, Dental Insurance, etc.

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\*\*For a complete list of "Other Reportable Income," please see Board of Pensions Publication "Understanding Effective Salary." This publication can be found at [www.pensions.org](http://www.pensions.org), along with an on-line calculator for ease of determining Total Effective Salary as well as Pension Dues.