

Mid-Kentucky Presbytery

2022 TERMS OF CALL FOR CALLED AND INSTALLED TEACHING ELDERS WORKSHEET (REVISED NOV. 2021)

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 pays 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 (\$43,046 is the minimum effective salary for all 2022 Mid-Kentucky Presbytery full-time, installed pastors)**

BOARD OF PENSIONS MEDICAL DUES (Pastor's Participation)

+ _____ 27% of effective Salary

BOARD OF PENSIONS DEFINED BENEFIT PENSION DUES

+ _____ 8.5% of effective salary

BOARD OF PENSIONS DEATH AND DISABILITY DUES

+ _____ 1% Death and Disability

BOARD OF PENSIONS TEMPORARY DISABILITY DUES

+ _____ 0.5% Temporary Disability

OTHER COMPENSATION

+ _____ SECA* (Employer pays first 7.65% of total of salary, housing and other reportable income)
+ _____ 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.
+ _____ 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 listing please see Board of Pensions Publication "Understanding Effective Salary". This publication can be found at www.pensions.org, along with an on-line calculator for ease of determining Total Effective Salary as well as Pension Dues.