

# Terms of Call (TOC) Report & Compensation Worksheet

## Note from the Presbytery of Lake Michigan Office

It is the responsibility of each congregation to review annually the adequacy of the minister's terms of call (Book of Order G-2.0804 Terms of Call) and to submit an accurate report to the Presbytery stating what the minister's terms of call will be in the coming year.

## Basic Information

Congregation:			
City where located:			
Date congregation approved TOC:			
Minister's name & title:			
# of years in position:		# of members in congregation:	
Full Time?			
Full Time?		If yes, what percent?	

This worksheet is a guide to review Terms of Call for your minister and a form to report these terms to the Presbytery. This worksheet may be helpful in completing the Board of Pensions' Salary Change Form (ENR-117). This worksheet is only for determining Terms of Call and is NOT intended to provide Social Security or income tax advice. For more income tax information, refer to Internal Revenue Service (IRS) publications or seek the advice of a competent tax adviser. Also, the IRS mileage rate for business expenses changes from time to time. Pastors and churches are responsible to use the rate current at the time travel expenses were incurred.

**\* Items marked with an asterisk denotes a 2023 minimum requirement within the Presbytery of Lake Michigan. --- \*\* More information about items marked with a double asterisk is available from the Board of Pensions at [www.pensions.org/what-we-offer/employer-guidance/effective-salary](http://www.pensions.org/what-we-offer/employer-guidance/effective-salary) or (800) 723-7752 OR at [lakemichiganpresbytery.org](http://lakemichiganpresbytery.org) under Church Resources/ Terms of Call.**

### Person Filling Out Form

Person completing form:			
Position/Title:			
Phone number:		Today's Date:	
Email Address:			

## I. Total Effective Salary

<b>A. Cash Salary</b>	\$
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*(Pro-rated for part-time employment based on a 40-hour work week)*

Must be one of the following

- Must be at least \$41,836 in 2023 for clergy living in a manse plus utilities paid by the church
- OR**
- Must be at least \$54,408 (A + B below) in 2023 for clergy NOT living in a manse

(Include employee designated contributions to 403(b)(9) plans; tax-sheltered annuity plans, unvouchered expenses, overtime and bonuses.)

<b>B. Housing/ Utilities/Furnishing Allowance</b>	\$
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Date approved by congregation:	
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<b>C. Employing organization contributions to 403(b) or (9) plans, tax-sheltered annuity plans and equity allowances</b>	\$
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<b>D. Other allowances</b>	\$
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*Do NOT include expenses through vouchers. Be specific in the description of "Other".*

Co-payment:	\$
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Medical reimbursement:	\$
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SECA reimbursement in excess of 50%:	\$
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Other (be specific):		\$
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<b>E. Manse Amount</b>	\$
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*For members residing in employer-provided housing.*

**Must be at least 30 percent of lines A through D.**

**F. Total Annual Effective Salary (ES) = total of lines A through E \*\***

\$

*Board of Pensions dues are computed AND benefits determined off this amount.*

**G. Benefits Plan Dues -- \* Full**

\$

*Multiply the Effective Salary (ES) from line 5 by 39%. This represents a payment of 8.5% for pension, 1% for death and disability, 29 % for medical, and 0.5% for temporary disability.*

## II. Reimbursable Expenses and Allowances

*Not pro-rated for part-time employment*

**A. Travel**

\$

*\* Use the IRS rate prevailing at the time the expense is incurred*

**B. Professional Development**

\$

*\* Minimum is \$800; cumulative up to 3 years.*

**C. SECA offset (50% or less)**

\$

*SECA offset greater than 50% must be included in calculating the Total Effective Salary*

**D. Books and Other Professional Expenses**

\$

*\*\$300*

**E. Other vouchered/reimbursable expenses and allowances.**

*Do NOT include expenses through vouchers.  
Be specific in the description of "Other".*

**Other (be specific):**

\$

**Other (be specific):**

\$

F. All moving costs and expenses for new calls only *\*Full Time Only*

\$

### III. Non-Monetary Terms of Call – If different from those listed below, explain.

*Not pro-rated for part-time employment*

A. **\* Thirty (30) days of paid vacation** (This is to include four (4) Sundays.)

# of vacation days:

# of Sundays

B. **\* Fourteen (14) days off for professional development.**

(This is to include two (2) Sundays, and is cumulative for up to three (3) years.)

# of vacation days:

# of Sundays

C. **Sixty (60) days of maternity leave at full pay OR thirty (30) days of paternity leave at full pay.**

(See Presbytery Policy B-8 for specifics.)


Note type of leave and details of arrangements

D. **Three-month Clergy Renewal Leave (Sabbatical)**

(Between the fifth and seventh year of service with this congregation, the congregation may provide for a three-month sabbatical, continuing the salary and benefits for that period and providing for pulpit supply in the pastor's absence. (See COM Sabbatical Leave Guidelines for Pastors and Certified Christian Educators C-608 for further information.)

Note type of leave and details of arrangements

Other notes and comments:



To use this form:

Download a copy of this file and save it to your computer with a new file name **before** inputting and saving your congregation's information.

Return an electronic copy of the form to [office@lakemichiganpresbytery.org](mailto:office@lakemichiganpresbytery.org) **OR** send a printed copy to the Presbytery of Lake Michigan, 1511 Helen Avenue, Portage, MI 49002.

*Note to Presbytery Staff: PLM 2.0 Drive - Gsuite > COM > Terms of Call*