



## 2018 ANNUAL SALARY REPORT ~ PRESBYTERY OF SAN DIEGO

Clerk of Session makes the following annual pastoral salary report and asks the approval of the Presbytery for any changes:

Please fill out and submit a form for all ordained staff.

Minister: \_\_\_\_\_ Church: \_\_\_\_\_

Position: Pastor \_\_\_ Co-Pastor \_\_\_ Special Ministry \_\_\_ Designated Pastor \_\_\_ Associate \_\_\_

Stated Supply \_\_\_ Retired (part-time) \_\_\_ Organizing Pastor \_\_\_ Other \_\_\_\_\_

Full Time \_\_\_ ½ Time \_\_\_ ¼ Time \_\_\_ Other \_\_\_\_\_

<b>A. Personal Compensation</b>		<b>For the year 2018</b>
1. Total Effective Salary* (See worksheet on the next page)		\$
2. Pension/Major Medical		
a. Dues to Board of Pensions Benefits Plan		\$
<i>~see instructions on next page for Line A.2.a.</i>		
b. Optional Insurance (included Life, Dental, Disability)		\$
<b>B. Compensation NOT INCLUDED in effective salary</b>		
Reimbursable Professional Expenses		
1. Auto/Travel Expenses (vouchered/reimbursable)		\$
2. Continuing Education Expenses**		\$
3. SECA Tax Allowance		\$
(Social Security reimbursement is subject to income tax)		
4. Medical Deductible		\$
5. Other Professional Expenses		\$
(such as books, personal business expense, entertainment)		
<b>TOTAL Reimbursable Professional Expenses</b>		\$
	Vacation Time (30 calendar days is minimum)	days
	Continuing Education Time (2 weeks is minimum, cumulative to 6 weeks)	weeks
	Church Membership (as of 12/31/2017)	
Have you submitted, to the Board of Pensions, your Salary Change Form for 2018? Yes ___ No ___		
Date of this report _____		
The above salary was ___/ was not ___ reviewed by the Session through a committee appointed for that purpose on _____.		
Congregation took action to approve changes at a congregational meeting on _____.		
Effective date of compensation change _____		
_____ Clerk of Session Signature		_____ Signature of Minister named above

## Instructions and Help

Questions regarding Board of Pension dues can be answered by the Benefits Administration Handbook which is sent to your church every year by the Board of Pensions or call the Board of Pensions at 800-773-7752 OR visit their website at [www.pensions.org](http://www.pensions.org)

This report form is designed to help your church be aware of the total cost of a pastoral position.

**Line A.1. Total Effective Salary:** can be calculated by adding together lines 1-7 from the chart below.

For IRS purposes, the amount considered housing/utility allowance must be designated by the Session in advance of payment. You must keep strict accounts and backup records to show it was all used for housing. It is therefore to your advantage to estimate realistically but slightly high. You must declare the excess as taxable income on the income tax report as required.

The **Total Effective Salary** (line 8 below) is the amount on which the Board of Pensions Benefit Plan dues are computed.

### EFFECTIVE SALARY CHART

Compensation **INCLUDED** in Effective Salary

- |             |   |
|-------------|---|
| 1. \$ _____ | Annual Cash Salary  |
| 2. \$ _____ | Housing Allowance   |
| 3. \$ _____ | Deferred Compensation (503b, Annuity, etc.)   |
| 4. \$ _____ | Utility and furnishing allowance  |
| 5. \$ _____ | Bonuses, unvouchered allowances, gifts from employer  |
| 6. \$ _____ | Other allowances (e.g., medical deductibles, SECA allowance in excess of 50% of estimated obligation, etc.) |
| 7. \$ _____ | Manse amount  |
| 8. \$ _____ | <b>TOTAL EFFECTIVE SALARY</b>   |

\*Minimum salary for pastors for 2018 is \$55,000\*

\*\*Continuing Education allowance (Study Leave) is a minimum of \$1000 actual expense and two weeks\*\*

**Line A.2.a. Dues to Board of Pensions Benefit Plan** For the year 2018 it is 37.0% of the total effective salary from line 8 above for Member + family coverage. This breaks down to 12% for pension, death & disability; 25.0% for medical coverage. If you are calculating for a part-time or retired pastor, check with the Board of Pensions for applicable rates and the maximum salary for calculating the 25% medical or check the dues schedule here:

<http://www.pensions.org/AvailableResources/BookletsandPublications/Documents/PLN-212.pdf>

**Line B Professional Expenses** should be reimbursed as spent by the pastor, as required by the IRS. They should not be paid in regular monthly amounts. They are not part of the pastor's income, they are part of the congregations cost of ministry.