

Complete and Return to Presbytery by March 15

2008 TERMS OF CALL REPORT FORM

Minister's Name \_\_\_\_\_ Church /City \_\_\_\_\_

Check all that apply:

**Persons serving in called and installed positions must participate in the Plan (Book of Order, G-14.0506).**  
*(Positions in italics are not mandated but are eligible to participate in Benefits Plan.)*

- Pastor
- Co-Pastor
- Associate Pastor
- Designated Pastor
- Stated Supply*
- Interim Pastor*
- Interim Associate Pastor*
- Parish Associate*
- Other* \_\_\_\_\_

- Full-time (35 hours or more)
- Part-time – indicate # of hours/week \_\_\_\_\_

**EFFECTIVE SALARY**

1. \$ \_\_\_\_\_ Annual cash salary (including employee contributions to 403(b)(9) plans, tax-sheltered annuity plans, salary reduction contributions to flexible health spending accounts and cafeteria plans).
2. \$ \_\_\_\_\_ Housing , utility, and furnishings allowances.
3. \$ \_\_\_\_\_ Employing organization contributions to 403(b)(9) plans, tax sheltered annuity plans, equity allowances.
4. \$ \_\_\_\_\_ Bonuses, overtime pay, unvouchered professional expense allowances, gifts from employing organization, manse equity allowances (unless contributed to a qualified deferred compensation program). Include year-end or other bonuses, unvouchered allowances (such as expenses that are not paid through an accountable reimbursement plan), down payment grants for the purchase of a home, savings form interest-free or interest-reduced loans (not loan principal), and gifts paid by the employing organization. (Gifts received directly from private donors or honoraria are NOT included.)
5. \$ \_\_\_\_\_ Other allowances. Include all other forms of compensation not otherwise covered on Lines 1-4, including medical deductible and medical expense reimbursement allowances not paid through a group benefit plan, insurance premiums for additional insurance coverage provided for individual employees (premiums for group plan coverage are not included) and others. If an allowance is provided to reimburse Self-Employment contribution Act (SECA) tax obligations, any amount in excess of 50% of the minister's SECA tax obligation should be included on this line.
6. \$ \_\_\_\_\_ Manse amount (must be at least 30% of Lines 1-5 for members residing in employer-provided housing).
7. \$ \_\_\_\_\_ Total effective salary (Sum of Lines 1-6). Dues are computed and benefits are determined on this amount.
8. \$ \_\_\_\_\_ Benefit Plan Dues (31.5%) See page 2 of "Understanding Effective Salary to calculate dues for part-time.

**COMPENSATION NOT INCLUDED IN EFFECTIVE SALARY**

**9. Vouchered Expenses:**

- \$ \_\_\_\_\_ A. Continuing education reimbursements
- \$ \_\_\_\_\_ B. Automobile expenses  
Check One  \$ \_\_\_\_\_ per vouchered mile (IRS rate)  
 Church owned car with full expenses
- \$ \_\_\_\_\_ C. Business and professional expenses
- \$ \_\_\_\_\_ d. Other

**10.** \$ \_\_\_\_\_ SECA Tax allowance (**only up to 50%**)

**11.** \$ \_\_\_\_\_ Group plan covering medical deductible, coinsurance, and dental premiums

**12.** \_\_\_\_\_ Weeks Vacation Annually \_\_\_\_\_ Weeks Study Leave Annually

**13.**

**PASTOR: Please list your 2007 study leave activities and your projected plans for 2008 below.**

Policies and Documents you may find helpful in completing this form are attached.

Return completed form to: Winnebago Presbytery  
5765 W. Grande Market Dr, Ste B  
Appleton, WI 54913-8471

**2008 MINIMUM COMPENSATION INFORMATION**  
**For a Full-Time Pastoral Call**  
**Winnebago Presbytery**

**A**

• **SALARY AND HOUSING**

Presbytery approved a 3.5% increase in the Presbytery Minimum Pastoral salaries for 2008. The required minimum salary for full-time calls if a manse is provided will be \$32,017 and \$41,678 if there is no manse. **These minimums are mandated for ALL fulltime pastoral calls. (Presbytery action # 06/93.)**

• **PENSION AND MAJOR MEDICAL DUES**

If the call is full-time (35 or more hours/week) the Board of Pensions dues are **31.5%** of the effective salary.

The minimum salary participation basis for healthcare dues in 2008 is \$31,850 or 65% of the median (\$49000). The minimum salary participation basis for pension, death, and disability in 2008 is \$12,250 or 25% of the median. To calculate dues for a part-time position:

1. Multiply the actual salary by 35 hours and divide by the actual number of hours to determine the fulltime equivalent.
2. Multiply the greater number (fulltime equivalent or \$31,135) x 19.5% to determine the healthcare dues.
3. Multiply the actual salary by 12% to determine the pension, death, disability dues.
4. Add the answers from #2 and #3 to determine the total due to the Board of Pensions.

• **PRESBYTERY VACATION POLICY**

|  |                                |
|--|--------------------------------|
| 4 weeks (28 days which includes 4 Sundays) | pastor ordained up to 14 years |
| 5 weeks (35 days which includes 5 Sundays) | pastor ordained 15-24 years    |
| 6 weeks (42 days which includes 6 Sundays) | pastor ordained 25+ years      |

**Note:** Part-time positions are prorated according to percentage of work time.  
During the first year, vacation time accrues at the rate of 5 days per quarter.  
Vacation is to be taken with each calendar year unless previously negotiated with Session.

• **PRESBYTERY STUDY LEAVE POLICY**

2 weeks per year (including 2 Sundays) with the minimum recommendation of \$1,000 continuing education allowance

**Note:** Study Leave time and allowance may accrue for three years.

• **SABBATICAL – EXTENDED LEAVE POLICY GUIDELINES** - Approved in 2003. The Policy Guidelines are attached.

• **PARENTAL LEAVE POLICY** - Approved in 2003. The Policy is attached.

• **SICK LEAVE POLICY** - Approved in 2007. The Policy is attached.

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*The Committee on Ministry strongly encourages congregations to consider more than minimum increases, weighing factors such as pastoral experience, size of the church, and outstanding pastoral performance. Do not confuse performance increases with cost-of-living increases. If an annual performance review has not been part of your compensation evaluation, the presbytery has resources to assist you.*

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## **Understanding Effective Salary**

Downloaded from [www.pensions.org](http://www.pensions.org)

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### **SICK LEAVE POLICY Winnebago Presbytery**

On September 11, 2007 the Winnebago Presbytery meeting at Covenant Community Presbyterian Church in Schofield, Wisconsin took the following action to include the following item in all Terms of Call.

That Terms of Call for all full-time pastoral positions shall include health and medical leave as follows:

Ten working days of sick leave each calendar year, cumulative to ninety days. At the time of dissolution of the pastor relationship, there is no claim for pay in lieu of unused sick leave. (The policy would be prorated for part time positions.)

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**SABBATICAL – EXTENDED LEAVE GUIDELINES****Presbytery of Winnebago****Adopted February 2003**

The sabbatical is a time for ministers to experience emotional, intellectual and spiritual renewal and regeneration of vision and vitality within their ministry. It provides a time for a minister to gain new perspectives on his/her immediate ministry in order to return with new insights and energy.

1. The minister would be eligible for a sabbatical each five years of service at a particular congregation.
2. Plans for the sabbatical need to be approved by the session.
3. Typically a sabbatical is for 3 months, but additional time may be negotiated using current vacation time and accrued study leave.
4. Before beginning the sabbatical the minister and session will establish a plan for pastoral leadership and administrative leadership that will be used during the absence of the minister.
5. It is helpful for a congregation to annually budget an additional amount of 1% to 1 ½ % of salary and housing to accumulate funds for congregational costs during the sabbatical.
6. The minister continues to receive his/her effective salary during the sabbatical time. It is also recommended that the minister accumulate additional funds for his/her use during the sabbatical.
7. During the sabbatical, the minister is not to provide pastoral leadership.
8. It is appropriate for the minister to report learnings from the sabbatical to the session and congregation upon his/her return.
9. It is expected that a minister will serve at least one year in the present congregation upon returning from the sabbatical.

Winnebago Presbytery  
PARENTAL LEAVE POLICY  
Adopted November 15, 2003

1. Maternity Leave – an eight-week minimum beginning when deemed appropriate by the pastor's physician, no later than at birth.
2. Paternity Leave – a two-week minimum following the birth of the child.
3. Adoptive Leave – a two-week minimum following the placement of the child.

Pastors will communicate their need for parent leave to the church's Session, Personnel Committee, or its equivalent, at least six weeks prior to the expected birth/arrival of the child.

Pastor's salary, pension and insurance benefits continue during the leave. Professional reimbursements and continuing education are not available to pastors during parental leave.

The Session is responsible for the ongoing work of the congregation during the pastor's leave. Session should be ready to arrange and pay for pulpit supply, a Session moderator, coverage for hospital and emergency visitation and whatever teaching and programming for which the pastor was responsible.

Comment: This Policy may serve as a guideline for congregations to consider for all other staff members of the church.