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# 2021 Clergy Report Minister of Word and Sacrament Serving in a Congregation

| Name |  |  | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| --- | --- | --- | --- |
| Home Address |  |  | Name of spouse/partner (if applicable) |
|  |  |  |  |
| Home Phone |  |  | Name of child(ren) (if applicable) |
| Employer |  |  |  |
| Position |  |  |  |
| Work Phone |  |  |  |
| Email |  |  |  |

If you are employed less than full time, please indicate work hours per week \_\_\_\_\_\_\_\_\_\_\_\_\_

Terms of Call

|  |  |
| --- | --- |
| **Effective Salary Items1** | **2021** |
| Cash Salary |  |
| Housing Allowance (or fair rental value of manse) |  |
| Utilities Allowance |  |
| Employer-Paid Tax-Deferred Retirement Savings  (IRA or 403b ) |  |
| Social Security Reimbursement above 50% of SECA |  |
| Other Non-Accountable Allowances: |  |
|  |  |
| **Total Effective Salary** |  |
|  |  |
| **Total Pension Dues** |  |
| (37% X  Total Effective Salary 2021) |  |

Note: In 2021, Medical Coverage is 27% of effective salary, up to a maximum effective salary of $124,000\*\*.

Pension is 8.5%, Death and Disability is 1%, Temp Disability is 0.5% of effective salary up to a maximum effective salary of $285,000. More info and a dues calculator can be found at [www.pensions.org](http://www.pensions.org)
(\*\* maximum may change, updated by BOP late  Dec 2020)

|  |  |
| --- | --- |
| Church Reimbursable Allowances | **2021** |
|   Auto Allowance1 |  |
|   Study Allowance |  |
|   Social Security Reimbursement up to 50% of SECA |  |
|   Professional Expense Allowance |  |
|   Other Accountable Allowance  |  |
|  |  |
| **Total Church Reimbursable Allowances** |  |
|  |  |
| **TOTAL OF EFFECTIVE SALARY+PENSION+ALLOWANCES** |  |

Congregation provides housing assistance in the form of:

\_\_\_ Shared equity loan   \_\_\_ Second Mortgage Loan    \_\_\_\_ a Manse

The Board of Pensions (and the IRS) require Non-Accountable Allowances be treated as ordinary income.  For example, if an annual auto allowance of $3,600 is paid in direct payments of $300 per month without requiring documentation of actual mileage or expenses, it is considered income and subject to pension dues (and taxes).  If auto expenses are reimbursed on the basis of vouchered mileage reports and are paid up to 56 cents per mile, those payments are not treated as income by either the IRS or the Board of Pensions.  The same for other professional expense allowances. Note: The IRS does not allow reimbursement (as an employee business expense) for miles driven from one's residence to their place of employment (commuter miles).

Please respond to the following regarding Study Leave and Personnel Policies**.**

How did you make use of your study leave in 2020? Did you roll over study leave or allowances into 2021?

Does your Session have a functioning Personnel Committee? \_\_\_\_\_

Does your Session have written Personnel Policies? \_\_\_\_\_

Date of your last annual review by Session or Personnel Committee? \_\_\_\_\_\_\_\_

When did you last take the Presbytery Mandated Reporter and Abuse/Misconduct Prevention Training?

Date (month/year)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

When did you last take the Presbytery Clergy Boundaries Training?  Date (month.year) \_\_\_\_\_\_\_\_\_\_\_\_\_\_

At the time of our ordination and installation, we promised to “be active in government, serving in the governing bodies of the Church.”  Please list your activities on behalf of the Presbytery, Synod and/or the General Assembly.

Date of  Approval of Terms of Call \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_