

**ANNUAL REPORTING OF PASTORAL COMPENSATION**

The terms of call for every minister serving a congregation, part or full time, are reviewed annually by the presbytery. If the minister is covered under The Board of Pensions, changes in compensation also should be reported to The Board of Pensions within thirty (30) days following the change. The Board of Pensions forms are available at [www.pensions.org](http://www.pensions.org).

**NAME OF MINISTER** \_\_\_\_\_

**CHURCH** \_\_\_\_\_

**CHURCH ADDRESS** \_\_\_\_\_

**Please check one:**

- Pastor                       Co-Pastor                       Associate Pastor                       Designated Pastor
- Stated/Temporary Supply                       Interim Pastor                       Interim Associate Pastor
- Parish Associate,                       Other (specify) \_\_\_\_\_

**Annual Salary Information for calendar year** \_\_\_\_\_ **Effective date of change** \_\_\_\_\_

Total hours scheduled to work per week (e.g. 25, 30, 40) \_\_\_\_\_

Please enter annual amounts or zero if not applicable.

**Annual Effective Salary**

- 1. Cash salary \$ \_\_\_\_\_  
*(Include employee contributions to 403(b)(9) plans; tax-sheltered annuity plans; unvouchered book, car, and study allowances.)*
- 2. Housing allowance, utilities, and furnishings allowances \$ \_\_\_\_\_
- 3. Church contributions to 403(b)(9) plans, tax-sheltered annuity plans and equity allowances \$ \_\_\_\_\_  
*(Contributions to the Board of Pensions Retirement Savings Plan should not be included.)*
- 4. Bonus (reported annually) \$ \_\_\_\_\_  
Year in which bonus is paid \_\_\_\_\_
- 5. SECA (For reimbursement in excess of 50%) \$ \_\_\_\_\_
- 6. Other allowances (including copayment, medical) \$ \_\_\_\_\_  
*(Do not include expenses reimbursed through vouchers.)*
- 7. Manse amount (must be at least 30% of lines 1-6 for members residing in a manse) \$ \_\_\_\_\_
- Total Annual Effective Salary (total of lines 1-7) \$ \_\_\_\_\_**

8. Does church pay dues to the Board of Pensions (or provide medical, disability and retirement benefits through another denomination's plan)?  Yes  No

Include total cost: \$ \_\_\_\_\_

**Board of Pensions dues are computed and benefits are determined on Effective Salary (subject to minimums and maximums).** Effective Salary is any compensation a member receives during a Plan year from an employing organization. For more information, see *Understanding Effective Salary* booklet available on [www.pensions.org](http://www.pensions.org). You may use the Total Effective Salary Calculator and the Dues Calculator (available at [www.pensions.org](http://www.pensions.org)) to determine the impact on dues.

**Total Pastoral Compensation Package Cost to Congregation (total of lines 7 & 8) \$ \_\_\_\_\_**

**Reimbursements, Vacation and Study Leave**

SECA (For reimbursement of Self-Employment Tax, up to 50%) \$ \_\_\_\_\_  
*The Board of Pensions excludes the first 50% from calculation of dues.*

Total of business expenses (reimbursed by voucher) \$ \_\_\_\_\_  
*(Include reimbursements for auto, travel, education, professional and entertainment expenses.)*

Total other reimbursements (specify: \_\_\_\_\_) \$ \_\_\_\_\_

Vacation time \_\_\_\_\_ Study Leave \_\_\_\_\_

\_\_\_\_\_  
*Clerk of Session or Church Officer*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Minister*

\_\_\_\_\_  
*Date*