

**TRINITY PRESBYTERY
COMMITTEE ON MINISTRY
INSTALLED MINISTER'S COMPENSATION PACKAGE – 2017**

This form does not apply to pulpit supplies – only installed ministers. Please use this form to report to Presbytery compensation figures on all installed ministers – make extra copies as needed.

All compensation changes MUST be reported to Presbytery and approved by Presbytery.

Name of Church: _____ Minister: _____

SALARY

2017

1. Cash Salary	\$ _____
2. Manse/Housing Allowance	\$ _____
3. Utilities	\$ _____
4. *Excess SECA Allowance (in excess of ½ of SECA obligation)	\$ _____
5. Manse Equity Allowance	\$ _____
6. TOTAL EFFECTIVE SALARY (lines 1-5)	\$ _____

BENEFITS

7. Board of Pensions pension & health insurance** (see below!!)	\$ _____
8. *SECA allowance (Up to one-half of SECA obligation - .0765 X line 6)	\$ _____
9. Other Optional Benefits (if paid by church)	\$ _____
10. TOTAL BENEFITS (lines 7-9)	\$ _____

REIMBURSABLE EXPENSES

11. Professional expenses (professional expenses, cell phone, travel, etc.)	\$ _____
12. Continuing Education	\$ _____
13. TOTAL REIMBURSABLE EXPENSES (lines 11-12)	\$ _____
14. TOTAL COST TO THE CHURCH (Total of line 6, line 10, and line 13)	\$ _____

*See next page for SECA instructions

Time for Vacation _____
Time for Continuing Education _____

THIS FORM DUE TO PRESBYTERY OFFICE BY FEBRUARY 1, 2017!

****Due to the many variables, you must use the Board of Pensions' Dues Calculator to calculate dues expense.**

Go directly to the dues calculator:

<http://www.pensions.org//availableresources/calculatorsandmodelingtools/pages/dues-calculator.aspx>

Line 4 – SECA Allowance (in excess of one-half of SECA obligation)

If the church provides to the minister **any** amount in excess of 50% of the minister's SECA tax obligation (as calculated above), that excess must be shown on **Line 4** and be included as salary in computing dues for the Board of Pensions.

Line 8 - Instructions for SECA (Self-Employment Contributions Act) tax calculation.

Please follow carefully the calculation of SECA to ensure that any allowances paid for SECA are shown on the correct line on the front of this form for calculation of dues for the Board of Pensions.

First, determine the amount subject to SECA tax, then determine the amount the church should pay the minister by multiplying the total subject to SECA tax by .0765:

Cash salary:	\$ _____	(line 1)
Manse/Housing Allowance	\$ _____	(line 2)
Utilities	\$ _____	(line 3)
Total subject to SECA	\$ _____	X .0765 = \$ _____

This amount is one-half of the Minister's SECA Tax Liability, and should be shown ONLY on line 8. It is NOT included in "Total Effective Salary" when calculating Benefits Plan dues.

2017 Terms of Call was approved by the congregation on _____
(date)

Reported by _____ Phone _____
(name & position)

Email to: mallory@trinity-presbytery.org

Or mail to: Trinity Presbytery, 554 DaVega Drive, Lexington, SC 29073
803-794-1225 or 800-321-4124