

TRINITY PRESBYTERY
**ANNUAL REPORT TO THE COMMISSION ON MINISTRY (COM)
 INSTALLED MINISTER'S COMPENSATION PACKAGE – 2021**

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.

All compensation changes MUST be reported to the COM and approved by the COM.

Name of Church: _____ Name of Minister: _____

2021

SALARY

- | | |
|---|-----------------|
| 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) | \$ _____ |

Note: Effective salary is not the same as the taxable income reported to IRS or Social Security Administration.

BENEFITS

- | | |
|---|-----------------|
| 7. Board of Pensions pension & health insurance | \$ _____ |
| 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 (meals, travel, etc.) | \$ _____ |
| 12. Continuing Education | \$ _____ |
| 13. TOTAL REIMBURSABLE EXPENSES (lines 11-12) | \$ _____ |
| 14. TOTAL COMPENSATION PACKAGE
(Total of line 6, line 10, and line 13) | \$ _____ |

*See next page for SECA instructions

Time for Vacation _____
 Time for Continuing Education _____

PLEASE RETURN COMPLETED FORM BY January 31, 2021 TO:

**COM Moderator
 c/o Trinity Presbytery
 554 DaVega Drive
 Lexington, SC 29073**

OR

Email to: trinitypresbytery@gmail.com

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.

2021 Terms of Call was approved by the congregation on _____
(date)

Reported by _____ Phone _____
(name & position)

PLEASE RETURN COMPLETED FORM BY FEBRUARY 1, 2020 TO:

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