

1. Utilities are in addition to cash salary and are to be based on actual costs from the previous year and may be included in the 30% manse amount.
2. All allowances, (if not direct reimbursement for travel, meals, books or other expenses) must be included as part of “effective salary” and will be taxed and be included in all calculations of pension dues.
3. Effective Salary includes salary, deferred compensation, all “allowances” (see 2.) and the greater of [a] actual housing allowance which includes utilities or [b] 30% of (salary + deferred compensation) for manse and utilities.
4. The 36.5% of “effective salary” includes 24.5% for medical benefits, 11% for pension benefits, and 1% death & disability.
5. All reimbursements must be paid only as actual expenses are incurred.
6. Continuing Education may accumulate to six weeks and \$2,250.
7. Not required. Some churches provide coverage for part or all of the first 2% or 3% medical deduction (depending whether in or out of Network).
8. G-2.0804 “The terms of the call shall always meet or exceed any minimum requirement of the presbytery in effect when the call is made. The call shall include participation in the benefits plan of the Presbyterian Church (USA) including both pension and medical coverage, or any successor plan approved by the General Assembly.”

CHURCH NAME: _____
(PLEASE PRINT)

YOUR NAME: _____
(PLEASE PRINT)

SIGNATURE: _____