

## 2008 PASTOR'S TERMS OF CALL

### Adequacy Review by Congregation

#### PROCESS

The *Book of Order* of the Presbyterian Church (U.S.A.) requires the congregation to review the adequacy of the pastor's compensation, upon report of the prior review of the Session (G-7.0302a). Following the congregation's review, the terms of call are reported to Shenandoah Presbytery for Presbytery's approval.

#### SESSION REVIEW

All staff salaries were adjusted for 2008 by 3.8%. Changes in the pastor's salary always have effect on two expenses which are mandated by either the General Assembly of the Presbyterian Church (Benefits Plan dues) or Shenandoah Presbytery (½ of the annual SECA tax).

ITEM	2007	Change	2008
<b>SALARY/HOUSING</b>			
Salary #.....	\$ 37,370.00.....	1,420.....	38,790.00
Housing Allowance #.....	9,585.00.....	365.....	9,950.00
Utilities Allowance #.....	2,255.00.....	85.....	2,340.00
<i>Subtotal Salary/Housing.</i> .....	49,210.00.....	1,870.....	51,080.00
<i>(effective salary for Benefits Plan calculations)</i>			

#### OTHER TERMS OF CALL EXPENSES

In addition to the above items, the Pastor's Terms of Call includes the following items:

- Automobile Expense (reimbursed at IRS rate – 2008: 50.5¢/mile)
- Professional Expenses, including Continuing Education
- Minister's Benefits Plan Dues – 31.5% of effective salary. (Effective salary is salary plus housing, utilities, and SECA/self-employment reimbursement. This percentage is unchanged for 2008.)
- Minister's Self -Employment reimbursement
- Medical deductible escrow account (funded by the pastor from salary)

The totals for these items can be viewed in the 2008 Budget.

#### ACTION TO REDIRECT SALARY

Each year, the pastor requests that Session redirect some of his salary to the following items:

Item	2008
2102 Housing Allowance.....	19,610.00
2105 Professional Expenses.....	800.00
2106 Benefits Plan (Optional Dental).....	330.00
2109 Medical Deductible escrow.....	600.00

This action adjusts the following budget levels for these line items:

Item	2008
2101 Salary.....	17,450.00
2102 Housing Allowance.....	29,560.00
2105 Professional Expenses.....	2,000.00
2109 Medical Deductible.....	600.00