

2009 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 face-to-face 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 2009 by 4.5%. 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	2008	Change	2009
SALARY/HOUSING			
Salary #.	\$ 38,790.00.	1,750.00.	40,540.00
Housing Allowance #.	9,950.00.	450.00.	10,400.00
Utilities Allowance #.	2,340.00.	105.00.	2,445.00
<i>Subtotal Salary/Housing.</i>	<i>51,080.00.</i>	<i>2,305.00.</i>	<i>53,385.00</i>
<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 – 2009: *decreases to 55¢ (was 58.5¢)/mile*)
- Professional Expenses, including Continuing Education (partly funded by pastor from salary)
- 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 2009.*)
- 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 2009 Budget.

ACTION TO REDIRECT SALARY		
Each year, the pastor requests that Session redirect some of his salary to the following items:		
Item		2009
2102	Housing Allowance.	20,000.00
2105	Professional Expenses.	800.00
2106	Benefits Plan (Optional Dental).	330.00
2109	Medical Deductible escrow.	800.00
This action adjusts the following budget levels for these line items:		
Item		2009
2101	Salary.	18,610.00
2102	Housing Allowance.	29,950.00
2105	Professional Expenses.	2,000.00
2109	Medical Deductible.	800.00