

# Mid-Kentucky Presbytery

## 2020 TERMS OF CALL FOR CALLED AND INSTALLED TEACHING ELDERS

### WORKSHEET (REVISED NOV. 2019)

\_\_\_\_\_ Salary  
+ \_\_\_\_\_ Housing  
+ \_\_\_\_\_ Other Reportable Income \*\*  
+ \_\_\_\_\_ SECA Should typically be \$0, unless employer pays more than 50% of SECA. Please see SECA line under other compensation.\* (Total IRS rate is 15.3%. Church pays first 7.65% for employee. If church pays second half of 15.3%, then that half is reportable as income on this line.)  
  
= \_\_\_\_\_ **TOTAL EFFECTIVE SALARY (\$40,575 is the minimum effective salary for all 2020 Mid-Kentucky Presbytery full-time, installed pastors)**

#### BOARD OF PENSIONS MEDICAL DUES (Pastor's Participation)

+ \_\_\_\_\_ 25% Based on 2020 BOP Medical Minimum Participation Basis Salary of \$44,000 (for those with an Effective Salary **less than \$44,000**)

OR

+ \_\_\_\_\_ 25% Based on 2020 Actual Effective Salary **between \$44,000 and \$124,000**

OR

+ \_\_\_\_\_ 25% Based on 2020 BOP Maximum Participation Basis Salary of \$124,000 (for those with an Effective Salary **over \$124,000**)

#### BOARD OF PENSIONS DEFINED BENEFIT PENSION DUES

+ \_\_\_\_\_ 11% of effective salary

#### BOARD OF PENSIONS DEATH AND DISABILITY DUES

+ \_\_\_\_\_ 1% Death and Disability

#### OTHER COMPENSATION

+ \_\_\_\_\_ SECA\* (Employer pays first 7.65% of total of salary, housing and other reportable income)

+ \_\_\_\_\_ Continuing Education Reimbursement (Mid-Kentucky Presbytery's minimum is \$1,000)

+ \_\_\_\_\_ Auto Expense Accountable Reimbursement Account, miles driven reimbursable per mile using current IRS guidelines.

+ \_\_\_\_\_ Moving Expenses (Please note that moving expenses are now taxable by the federal government)

= \_\_\_\_\_ **TOTAL PACKAGE COST TO CONGREGATION**

#### Additional Benefits (These are all Mid-Kentucky Presbytery Minimums)

4 weeks vacation (inclusive of 4 Sundays) per year

2 weeks continuing education (inclusive of 2 Sundays) per year

13 weeks (at least 91 consecutive days) parental leave per presbytery parental leave policy

Sabbatical Leave after six years of consecutive service in the same call per presbytery sabbatical leave policy

Please note that this worksheet is not an exhaustive list of compensation options but does detail Mid-Kentucky Presbytery's minimums. Other popular options include Health Care Flexible Spending Accounts, 403(b) Non-profit Retirement Savings Accounts, Dental Insurance, etc.

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\*\*For a complete listing please see Board of Pensions Publication "Understanding Effective Salary". This publication can be found at [www.pensions.org](http://www.pensions.org), along with an on-line calculator for ease of determining Total Effective Salary as well as Pension Dues.