

APPENDIX E
THE PRESBYTERY OF SOUTHEASTERN ILLINOIS
5. REPORT OF ANNUAL REVIEW OF
ADEQUACY OF MINISTER'S COMPENSATION
TO THE COMMISSION ON MINISTRY

The _____ Presbyterian Church (or Other Agency _____)
(city & state)

in accordance with the requirements of the Book of Order (G-2.0804) held a conference with the Rev. _____
_____ for the purpose of reviewing the adequacy of compensation. This conference was held on _____ (date),
and prior to the adoption of the church budget.

Further information is in the booklet, "Understanding Effective Salary" from the Board of Pensions.

The Presbytery's minimum effective salary for 2019 is \$44,000; auto IRS rate is \$0.58 for 2019.

The recommended cost of living increase for 2019 is 3%. Each congregation is free to set its own Cost of Living Adjustment.

REVIEW FORM

Minister's Call – _____ (full-time* or units/week)

PROPOSED
FOR 2018

ITEMS OF COMPENSATION

BASE SALARY:

Cash

\$ _____

Deferred Annuity paid by church and not deducted from Minister's salary

\$ _____

SECA Tax Allowance - **in excess of 50%** of obligation (optional)**

\$ _____

SUB-TOTAL

\$ _____

UTILITIES – if paid directly to the Minister without receipt/bill.

\$ _____

OTHER ALLOWANCES:

(Incl. Medical deductible, premiums for non-group plans)

\$ _____

HOUSING ALLOWANCE, OR

\$ _____

MANSE VALUE (30% of the above items)

\$ _____

BOARD OF PENSIONS EFFECTIVE SALARY

\$ _____

UTILITIES (if paid by the church)

\$ _____

SECA Tax Allowance - **up to 50%** of obligation (optional)***

\$ _____

TOTAL PRESBYTERY EFFECTIVE SALARY

\$ _____

ACCOUNTABLE REIMBURSEMENT PLAN:

Automobile Mileage

\$ _____

Professional Expenses

\$ _____

Continuing Educational Expenses

\$ _____

GROUP PLAN - for medical co-insurance, dental premiums

\$ _____

OTHER VOUCHERED REIMBURSEMENTS (List)

\$ _____

Has a committee of the session inspected the manse in the prior 12 months? Yes _____ No _____ Date _____

DEFINITION OF FULL-TIME

Full-time shall on average consist of 12 units (a unit is from 3 to 4 hours – ie. a morning, an afternoon, or an evening). Actual time may vary between 10 and 14 units depending upon the liturgical season, emergencies and other factors. Ministers shall have at least one 24 hour period to spend with family and friends. Part-time shall be calculated based on some portion of the 12 unit week. Thus three-quarters time would be 9 units, half-time would be 6 units, etc.

** Following the guidelines in the Booklet from the Board of Pensions, if the church designates any SECA Tax Allowance **in excess of 50%**, that amount is a part of the Base Salary and is reported in the upper section of the review Form.

*** If your church gives a SECA Tax Allowance, **up to 50%** of the total owed it is excluded from the Board of Pensions Effective Salary. Please list that amount in the space provided for "up to 50% of obligation" on the Review Form.

**Note: Send Original to the Stated Clerk Cindy Bean, PO Box 82, Radom IL 62876 or
cindybean@psei.net by April 8, 2019.**