



National Capital
PRESBYTERY
MISSIONAL · PASTORAL · PROPHETIC

**TERMS OF CALL PACKET
FOR PNCs – 2019
With Manse
Entrance Process (Part IV)**

National Capital Presbytery

Strengthening & Transforming Our Congregations

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www.thepresbytery.org

Terms of Call Packet for PNCs – 2019

Manse Edition

Entrance Process (Part IV)

National Capital Presbytery

Terms: Call Forms (A and B), Requirements & Information, Equity Allowances Additional Components: Sexual Misconduct Policy & Housing Assistance Agreements

Terms of Call Form A.

This form is submitted as part of the Entrance Process and must be signed by both the chair of the PNC and the minister/candidate. It is due to COM Administrator before the Entrance Exam can be arranged.

Terms of Call Form B.

This is identical to Form A (minus the housing assistance section) and is the official call form. One copy of this form must be signed at the congregational meeting by the PNC Chair, minister/candidate and the moderator of the meeting. The Stated Clerk will sign the form later. The form is to be provided to the COM Administrator as soon as possible following the congregational meeting. The form may be provided via electronic or physical means.

Requirements and Information

1. Nominating committees should check the National Capital Presbytery's Compensation Policy for Clergy, which is found on the Presbytery website.
2. Presbytery Minimums. See <http://www.thepresbytery.org/documents/committee-ministry-documents/>. A self-calculating Spreadsheet is available from the COM Administrator. It allows you to plug in your salary and housing figures and automatically calculate other required elements of the Terms of Call.
3. Elements of Effective Salary. Some of these are included in the spreadsheet and are also explained in the Presbytery's compensation policy (#1). Effective salary is explained in detail in "Understanding Effective Salary" published by the Board of Pensions. (<http://www.pensions.org/AvailableResources/BookletsandPublications/Documents/pln-103.pdf>)
4. Salary Ceilings/Caps. At certain effective salaries there is a cap on earnings subject to FICA and BOP requirements.
5. Your PNC liaison can always contact the Transitions Team Chair or the COM Administrator, for clarification, additional answers, or where to find them.

Equity Allowance.

For pastors/educators who will leave in a manse. See Equity Allowance Agreement section.

Sexual Misconduct and Administrative Leave Policies.

By signing the Terms of Call form, the Pastor and Session agree to abide by the Book of Order (D 10.0106) and the Presbytery's Sexual Misconduct and Administrative Leave Policies which permit the Presbytery to put a minister on administrative leave upon receipt of allegations of sexual misconduct or for failure to participate in the mandated training on the Presbytery's Sexual Misconduct Policy within the first year of the call and every three years thereafter. Both parties need to be aware of this and review these policies. It's the responsibility of the PNC to inform Session and their candidate. Both policies are on the website and are sent to the candidate when the Entrance Interview is scheduled.

Salary Ceilings/Caps

1. FICA Offset.

Note. The required 7.65% FICA is a combination of 6.2% for Social Security and 1.45% for Medicare.

- The cap on earnings subject to Social Security tax is available at <http://www.ssa.gov/planners/maxtax.html>. There is no cap on the earnings subject to Medicare tax.

- This means that for Effective Salaries above the cap the requirement is 7.65% of the cap amount, plus 1.45% of the amount above the cap. This changes annually.

2. Board of Pensions

- The cap for medical dues assessment is set annually by the BOP, so any effective salary more than that figure escapes from that portion of the dues calculation.

- For our purposes this means that any effective salary beyond BOP Maximum is assessed at 12%: 11% for retirement, 1% for death/disability.

Equity Allowance Agreement Entrance Process (Part IV)

National Capital Presbytery

The compensation policy of National Capital Presbytery states that, “The goal of a housing allowance is to provide (a) a means for adequate housing for the particular pastor and (b) sufficient resources whereby the pastor may be able to own a home (not necessarily in this area) after 40 years of service.” If the Terms of Call provide for the pastor/educator to live in a manse, then an equity allowance must be provided in the Terms of Call to satisfy the requirement of enabling the pastor/educator to own a home after 40 years of service. The following steps are intended to provide guidance for paying an equity allowance:

1. The minimum amount of the equity allowance is shown on the self-calculating spreadsheets for ministers living in a manse. This spreadsheet is available from the COM Administrator or can be found on the last page of this document. The proposed equity allowance could be larger than the minimum if the pastor/educator and the PNC agree. The congregation must approve as part of the Terms of Call.
2. The equity allowance for pastors/educators living in a manse is to be included in the BOP effective salary.
3. In most cases, the church will pay the equity allowance in one of the following ways:
 - a. Include it in the salary and make a direct cash payment to the pastor/educator.
 - b. Contribute to a 403(b)(9) account established by the pastor/educator.
 - c. Contribute to an investment account established by the church for the benefit of the pastor/educator whenever they may wish to purchase a house.
4. The COM is available to explain the equity allowance policy in more detail. The COM cannot, however, give specific legal or investment advice. To reach the appropriate COM member, contact the COM Administrator.

Verification of Compliance between:

_____ Presbyterian Church and _____
who shall live in the manse.

PNC Chair (Signature for Church)

Minister/Candidate Signature

Date _____

Terms of Call Form A

Manse

National Capital Presbytery

One copy to be signed and submitted prior to the Entrance Exam to the COM Administrator of NCP.

The _____, a member congregation of National Capital Presbytery, calls you _____ to serve as _____, effective _____.

This is a (part-time, full-time) position. (If part-time, number of hours per week: _____)
The terms of compensation are as follows.

COMPENSATION INCLUDED IN EFFECTIVE SALARY

Cash Salary (exclusive use of Manse) _____ \$ _____ (a)

Equity Allowance (or contributions to a 403(b)(9) or investment account) _____ \$ _____ (b)

Utility Allowance (paid directly to the pastor) _____ \$ _____ (c)

Flexible Spending Account (ex: medical deductible reimbursement) _____ \$ _____ (d)

Other (specify) _____ \$ _____ (e)

Other (specified) _____ \$ _____ (f)

Subtotal _____ \$ _____ **(g)**

30% of the subtotal for BOP Housing add-on 30% of cash salary – note – this is for BOP purposes and may not satisfy IRS requirements. Ministers should consult their tax professional) _____ \$ _____ (h)

TOTAL EFFECTIVE SALARY (Total of lines g-h) _____ \$ _____ **(i)**

Pension/Major Medical

At the required percentage of the Total Effective Salary. (37%-2019) _____ \$ _____ (j)

PROFESSIONAL EXPENSES (Accountable Reimbursement Plan)

Auto expenses _____ \$ _____ (k)

Study leave expenses (**\$1000 required**) _____ \$ _____ (l)

Other professional expenses _____ \$ _____ (m)

OTHER ELEMENTS OF THE TERMS OF COMPENSATION

Social Security (SECA/FICA) 50% Offset (7.65% of line g) **(required)** _____ \$ _____ (m)
(any amount over 50% must be included in effective salary above)

Other **(specify)** _____ \$ _____ (o)

Vacation **(four weeks required)** _____ \$ _____ (p)

Study leave **(two weeks required)** _____ weeks _____ (m)

Moving Expenses as described in the Clergy Compensation Policy **(required)** _ _____ (n)

Will a Sabbatical be provided? Yes _____ No _____ If yes, for how long? _____

After how many years of service? _____

Parental Leave (suggested) Yes _____ No _____ How long? _____ If your Congregation
has parental leave policy, has it been made available to the nominee? Yes _____ No _____

For guidance, please refer to the most recent NCP Clergy Compensation Policy and to NCP/COM
Sabbatical Guidelines. Both are in COM documents at
<http://www.thepresbytery.org/documents/com-policieshandbooksmanual/>

We promise and obligate ourselves to review with you annually the adequacy of this compensation and
to report annual actions taken to the CTC.

The Pastor and Congregation agree to abide by the Book of Order (D 10.0106), the Presbytery’s Sexual
Misconduct Policy and the Presbytery’s Administrative Leave Policy which permits the Presbytery to put
a minister on administrative leave upon receipt of allegations of sexual misconduct or for failure to
participate in the mandated education of the Presbytery’s Sexual Misconduct Policy within the first year
of the call and every three years thereafter.

SIGNATURES

Chairperson, PNC

Date

Minister/Candidate

Date

Terms of Call Form B

Manse

National Capital Presbytery

One copy to be signed and submitted prior to the Entrance Exam to the COM Administrator of NCP.

The _____, a member congregation of National Capital Presbytery, calls you _____ to serve as _____, effective _____.

This is a (part-time, full-time) position. (If part-time, number of hours per week: _____)
The terms of compensation are as follows.

COMPENSATION INCLUDED IN EFFECTIVE SALARY

Cash Salary (exclusive use of Manse) _____ \$ _____ (a)

Equity Allowance (or contributions to a 403(b)(9) or investment account) _____ \$ _____ (b)

Utility Allowance (paid directly to the pastor) _____ \$ _____ (c)

Flexible Spending Account (ex: medical deductible reimbursement) _____ \$ _____ (d)

Other (specify) _____ \$ _____ (e)

Other (specified) _____ \$ _____ (f)

Subtotal _____ **\$ _____ (g)**

30% of the subtotal for BOP Housing add-on 30% of cash salary – note – this is for BOP purposes and may not satisfy IRS requirements. Ministers should consult their tax professional) _____ \$ _____ (h)

TOTAL EFFECTIVE SALARY (Total of lines g-h) _____ **\$ _____ (i)**

Pension/Major Medical

At the required percentage of the Total Effective Salary. (37%-2019) _____ \$ _____ (j)

PROFESSIONAL EXPENSES (Accountable Reimbursement Plan)

Auto expenses _____ \$ _____ (k)

Study leave expenses (**\$1000 required**) _____ \$ _____ (l)

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Social Security (SECA/FICA) 50% Offset (7.65% of line g) **(required)** _____ \$ _____ (n)
(any amount over 50% must be included in effective salary above)

Other **(specify)** _____ \$ _____ (o)

Vacation **(four weeks required)** _____ \$ _____ (p)

Study leave **(two weeks required)** _____ weeks _____ (q)

Moving Expenses as described in the Clergy Compensation Policy **(required)** _ _____ (r)

Will a Sabbatical be provided? Yes _____ No _____ If yes, for how long? _____

After how many years of service? _____

Parental Leave (suggested) Yes _____ No _____ How long? _____ If your Congregation
has parental leave policy, has it been made available to the nominee? Yes _____ No _____

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participate in the mandated education of the Presbytery’s Sexual Misconduct Policy within the first year
of the call and every three years thereafter.

SIGNATURES

Chairperson, PNC

Date

Minister/Candidate

Date

Certification of the Call

SIGNATURES

Chairperson, PNC

Date

Minister/Candidate

Date

Moderator of the Meeting

Date

Stated Clerk, Calling Presbytery

Date

MANSE SPREADSHEET



Manse
Worksheet.xlsx