

2024 Annual Report of Salary Review to the Presbytery of Northern Waters

Required by Form of Government G-2.804 and Presbytery Bylaws

1.	Name of Pastor	Date		
2.	My Present Position Is (Check One)	Full Time	Part-Time	Percent
3.	Did the Session/Committee meet with you on the adequacy of your salary before presenting the results to the congregation?	Yes	No	
4.	Full Participation in Presbytery Pension Plan is required. If not enrolled, please explain:			

Please indicate the following terms of Effective Salary

COMPENSATION INCLUDED IN EFFECTIVE SALARY

1.	\$ _____	Annual Cash Salary (including employee contribution to 403(b)(9) plans, tax-sheltered annuity plans, salary reduction contributions to flexible health spending accounts and cafeteria plans).
2.	\$ _____	Housing, utility, and furnishing allowances.
3.	\$ _____	Employing organization contributions to 403(b)(9) plans, tax-sheltered annuity plans, equity allowances.
4.	\$ _____	Bonuses, overtime pay, unvouchered professional expense allowances, gifts from employing organization, manse equity allowances (unless contributed to a qualified deferred compensation program). Include year-end or other bonuses, unvouchered allowances (such as expenses that are not paid through an accountable reimbursement plan), down payment grants for the purchase of a home, savings from interest-free or interest-reduced loans (not loan principal), and gifts paid by the employing organization. (Gifts received directly from private donors or honoraria are NOT included.)
5.	\$ _____	Other allowances. Include all other forms of compensation not otherwise covered on Lines 1-4, including medical deductible and medical expense reimbursement allowances not paid through a group benefit plan, insurance premiums for additional insurance coverage provided for individual employees (premiums for group plan coverage are not included) and others. If an allowance is provided to reimburse Self-Employment Contribution Act (SECA) tax obligations, any amount in excess of 50% of the minister's SECA tax obligation should be included on this line.
7.	\$ _____	Manse Amount (must be at least 30% of Lines 1-5 for members residing in employer-provided housing).
8.	\$ _____	Total Effective Salary (Sum of Lines 1-6) Dues are computed, and benefits are determined on this amount.
9.	\$ _____	Benefit Plan Dues -these dues are not included in Effective Salary. (Total of 35 or 36.5% of Line 8 (12% for Pension, Death & Disability; 23% or 24.5 with dependents for Medical Coverage).

COMPENSATION NOT INCLUDED IN EFFECTIVE SALARY (Vouchered Business Expenses):

10.	\$ _____	a. Continuing education reimbursements (\$1,000 Presbytery recommendation.)
	\$ _____	b. Automobile expenses (IRS Rate .67)
		Check One: <input type="checkbox"/> \$ _____ Per vouchered mile (IRS Rate)
		<input type="checkbox"/> Church-owned car with full expenses
	\$ _____	c. Business and professional expenses
11.	\$ _____	SECA Tax Allowance (Only up to 50% of estimated obligation subject to the Presbytery requirements.)
12.	\$ _____	Group Plan for medical deductible, co-insurance, and dental premiums.
13.	\$ _____	Other vouchered allowances _____
No reductions or downward adjustments are to be made to Effective Salary to reflect the amount of the Member's SECA obligation.		

6.	Vacation Time Granted in:	2023	2024
7.	Study Leave/Continuing Education (Two Weeks Minimum):		
	How many days/weeks of study leave are allowed?		
	Are you accumulating study leave?	Yes	No
	Amount Accumulated		
	How much study leave did you use in 2024 and where? Please be specific.		
8.	Do you, as a minister, feel your compensation is adequate? If not, please share with us, under separate cover, where and how Ministers and Their Works might be helpful to you.	Yes	No
9.	Please list below the official ways you have served Presbytery during the past year.		
10.	I have submitted a salary change form to the Board of Pensions.	Yes	No
11.	My terms of call for 2024 did not change.	Yes	No
Must be signed by Both Minister and Clerk			
Minister Signature		Date	
Clerk of Session Signature		Date	
Please Return by August 1, 2024 to: COM Committee Presbytery of Northern Waters 2105 Woodland Ave Duluth, MN 55803			