

TEACHING ELDERS AND COMMISSIONED RULING ELDERS
2017 PERSONAL COMPENSATION & EXPENSE REIMBURSEMENT REPORT FORM

NAME
CHURCH SERVED

POSITION Pastor/Head of Staff CRE Interim/Temporary Supply Parish Associate

CONTRACT TERMS
(Indicate whether Full-Time, 1/2-Time, Hours per week/month, etc.)

Send completed form to the Rev. Steve Piper, 615 Apple St., Palmyra, NE 68418 or email to stevenepiper@gmail.com.

2017 dues for the Board of Pensions are 36.5% of the pastor's annual effective salary.
(11% pension, 1% death & disability, 24.5% medical)

For Teaching Elders, the sum of Board of Pensions Effective Salary and Social Security Offset shall be equal to or greater than Homestead Presbytery minimum clergy personal compensation of \$45,840, which is 80% of the national median of \$57,300 as determined by the Board of Pensions.

1. Cash Salary	\$
2. Deferred Compensation (such as 403b)	\$
3. Medical deductible reimbursement	\$
4. Other ¹	\$
5. Cash Housing in addition to free manse	\$
6. Housing Allowance/Free Use of Manse ²	\$
7. Board of Pensions effective salary (Total of 1 thru 6)	\$
8. Board of Pension dues ³ (36.5% of Item 7)	\$
9. Social Security Offset up to 50% ⁴	\$

1 Please specify whether bonus, lump sum book or auto allowance, other insurance, S.S. offset above 50% of estimated obligation, etc.

2 BOP allows 30% of Items 1 thru 5 as rental value of manse

3 If applicable. CRE's and some other categories may not be included in the Board of Pensions Plan

4 If compensating employee for any of the self-employment tax, it is considered cash salary for income tax purposes. However, any compensation above 50% is considered cash salary and must be included as part of the effective cash salary for pension dues. Such extra compensation for self-employment tax over 50% must be listed under #4 "other" compensation

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REIMBURSABLE EXPENSES (vouchered) Business & Professional Expense

10. Books & Periodicals	\$
11. Professional/Misc. expenses	\$
12. Continuing Education ⁵	\$
13. Mileage (IRS \$0.535 per mile)	\$
14. Use of church owned vehicle	\$
15. Other (describe _____)	\$
16. TOTAL (sum Items 10 thru 15)	\$
17. TOTAL PACKAGE (sum Items 7,8,9,16)	\$

5 HP minimum clergy continuing education is \$500 per year cumulative for 3 years.

Note that churches and employers are expected to fully reimburse employees for all work related expenses. These are budgeted estimates. Actual reimbursement may exceed or be less than the amount budgeted. Expense reimbursement must be kept separate in the church budget from the personal compensation to avoid the appearance to IRS auditors that the pastor's expenses are provided by a reduction of the pastor's personal compensation.

CONTINUING EDUCATION EXPERIENCES FROM LAST YEAR

Please list below your continuing education from last year. A compiled list will be provided to pastors as a resource for helping them to make choices about future continuing education.