

INFORMATION FOR DATABASE FOR THE YEAR 2012

INFORMATION FOR PRESBYTERY CHURCH NAME _____

Please provide the following information so that the Presbytery may relate more effectively to your church. You may send this along with the other forms requested to the Stated Clerk, or as soon as possible after the chairperson of committees and new Clerk are named.

Under committees listed, your church may use other titles. If the purpose of your committee is similar to that requested, fill in the title you use and provide the information.

PLEASE LIST name, addresses and phone numbers for the following:

CHURCH ADDRESS _____ PHONE _____

_____ DATE CHURCH FOUNDED _____

CHURCH E-MAIL or CONTACT PERSON E-MAIL (please include name as well as email address):

CHURCH FAX _____ CHURCH WEB ADDRESS _____

WORSHIP TIMES: SUMMER _____ WINTER _____ OTHER _____

Does your church have a contemporary worship service? Yes No--If yes, Day _____ Time _____

CLERK OF SESSION _____ PHONE _____

CLERK ADDRESS _____ E-MAIL _____

CHURCH SECRETARY _____ PHONE _____

CHURCH TREASURER _____ PHONE _____

TREASURER ADDRESS _____

DEACONS MODERATOR _____ PHONE _____

CHURCH SCHOOL SUPERINTENDENT _____ PHONE _____

ORGANIST _____ PHONE _____

CHOIR DIRECTOR _____ PHONE _____

DIR. OF CHRISTIAN EDUCATION (paid staff) _____ PHONE _____

(Please continue on the other side of this sheet.)

STEWARDSHIP, CHAIR _____ PHONE _____

EVANGELISM, CHAIR _____ PHONE _____

WORSHIP, CHAIR _____ PHONE _____

CHRISTIAN EDUCATION, CHAIR _____ PHONE _____

PERSONNEL, CHAIR _____ PHONE _____

YOUTH GROUP LEADERS _____ PHONE _____

YOUTH LEADER ADDRESS _____
_____ PHONE _____

(Please provide up-dated directions to your church.)

DIRECTIONS TO CHURCH _____

At the May Presbytery meeting, Ruling Elders of churches in the Presbytery who died during the previous calendar year are honored at a special Memorial Service. So that ruling elders from your church may be recognized, please list all those who died during the year ending December 31: (List name and date of death)

_____ Died _____

_____ Died _____

_____ Died _____

Date: _____

Signed _____

Title _____

Send along with other forms requested to Stated Clerk as soon as possible after January 1st! Thank you!

Send to: **John Rodgers, Interim Stated Clerk**

P.O. Box 146

Eighty Four, PA 15330

**2012 SESSION MEMBERS
FOR PRESBYTERY**

Please complete. List Session members by class, indicating both address and phone number. Return to Stated Clerk.

CHURCH _____ **PIN#** _____

PASTOR'S NAME _____

CLERK OF SESSION _____

WHEN DOES SESSION USUALLY MEET? _____

* * * * *

NAME

ADDRESS

PHONE#

CLASS OF 2012

CLASS OF 2013

CLASS OF 2014

TERMS OF CALL WORKSHEET FOR 2012

Please return to the Committee on Ministry as soon as congregational approval has been given.

Minimum 2012 terms of call for ministers provided with a manse:

The total of lines 1, 3, 6, 7, 8, 12c must be at least \$36,448 if utilities are paid by minister (\$32,806 if utilities are paid by church)

Minimum 2012 terms of call for ministers provided with a housing allowance:

The total of lines 1, 2, 3, 6, 7, 8, 12c must be at least \$46,479

Other 2012 minimums for all ministers:

Line 12b must be at least \$700

Line 12a must be an allowance of \$2,400 or federal per mile reimbursement (see note on allowances / reimbursements on the back of the worksheet)

One month vacation (to include four Sundays) and Two weeks study leave (six weeks may be accumulated by arrangement)

MINISTER NAME: _____ CHURCH NAME: _____

DATE CONGREGATION APPROVED CHANGES IN TERMS OF CALL: _____ EFFECTIVE DATE: _____

MINISTER _____ CHURCH REP. SIGNATURE _____

A. CHANGES IN FINANCIAL COMPENSATION INCLUDED IN EFFECTIVE SALARY

Lines 1-9 are compensation considered as part of "effective salary" for calculating Board of Pensions Benefits Plan dues.

For more detail, consult the booklet, "Understanding Effective Salary" distributed to pastors and churches by the Board of Pensions.

<u>2011</u>	<u>2012</u>	
\$ _____	\$ _____	1. Annual Cash Salary
\$ _____	\$ _____	2. Housing Allowance (NOT MANSE AMOUNT) Those with manses report on line 9. While not taxable as federal income, housing allowances are currently reported on the W-2 for state and local tax liabilities. It is the obligation of the minister to report any unused housing allowance as additional income subject to federal income tax.
\$ _____	\$ _____	3. Utility and furnishing allowances Do <u>not</u> include an amount here if manse utilities are <u>both</u> in the name of and paid directly by the church – these may be included in line 9 below. Cash allowances paid to the minister for manse utilities or furnishings are reported on this line. Ministers with a housing allowance should note that utilities and furnishings are allowable expenses in providing a home, and, for tax benefits, may wish to have such amounts included in their housing allowance rather than as a separate Utility/Furnishing line item.
\$ _____	\$ _____	4. Medical Supplement This line includes reimbursement for medical expenses such as co-payments and deductibles. (If a church has a [Section 125] group plan to reimburse <u>all</u> employees for such expenses, that should be reported on line 12f.)
\$ _____	\$ _____	5. Social Security (Above 50%) While any allowance given to a minister for his or her SECA tax is taxable income, only the amount which exceeds 50% of his or her obligation is included in calculating effective salary. The initial 50% should be reported on line 12c. (see note under Line 12c.)
\$ _____	\$ _____	6. Deferred Income This could include Retirement Savings accounts, annuities, 403(b), etc.
\$ _____	\$ _____	7. Bonuses, Unvouchered allowances, Gifts If a set allowance is paid for auto, study leave, book or business expenses it is reported on this line, as well as bonuses and gifts. See note (*) at end about allowances and benefits of using accountable reimbursement plans
\$ _____	\$ _____	8. Other Applicable Income (See Board of Pensions Documents)
\$ _____	\$ _____	9. Manse Amount (NOT HOUSING ALLOWANCE) Those with housing allowances report on line 2. For ministers provided a manse, this line must be at least 30% of the sum of lines 1,2,3,6,7,8. This is not a cash amount the minister receives, but the estimated "manse value" used to calculate effective salary and SECA tax obligations. If manse utilities are <u>both</u> in the name of and paid by the church, such an allowance may be added to the 30% figure.
\$ _____	\$ _____	10. Total Effective Salary (Sum of lines 1-9)
\$ _____	\$ _____	11a. Benefits Plan Dues – Medical [For 2012—20.25% of Line 10] Board of Pensions 2011 median salary is \$53,300. Minimum participation for medical part of plan is \$38,000. Cap for medical dues is \$117,000.
\$ _____	\$ _____	11b. Benefits Plan Dues – Pension, Death, Disability -----Death and Disability—1% [For 2012--12% of Line 10] (for detail on this, see Board of Pensions' Administrative Benefits Handbook) Board of Pensions 2012 median salary is \$53,300. Minimum participation for pension part of plan is 25% of median = \$13,325. Federal Cap for calculating portion of dues for 2012 has NOT DETERMINED AS OF PRINTING.

B. CHANGES IN FINANCIAL COMPENSATION *NOT INCLUDED* IN EFFECTIVE SALARY

Lines 12a-12f are compensation **not** considered as part of “effective salary” for calculating Board of Pensions Benefits Plan dues. For more detail, consult the booklet, “Understanding Effective Salary” distributed to pastors and churches by the Board of Pensions.

<u>2011</u>	<u>2012</u>	
\$ _____	\$ _____	12a. Travel Reimbursement* This may be an estimated figure of a per mile reimbursement which will be paid as vouchered by the minister, or the estimated cost to the church when it provides a car with full expenses paid for by the church.
\$ _____	\$ _____	12b. Professional Development reimbursements* This line should contain the amount the church agrees to reimburse the minister for actual continuing education expenses when they are vouchered under an Accountable Reimbursement Plan. See note (*) at end about allowances and accountable reimbursement plans.
\$ _____	\$ _____	12c. 50% SECA (Social Security) Offset For income tax purposes, ministers are considered employees; for social security purposes, ministers are considered self-employed. As a result, ministers pay the SECA tax at a rate of 15.3%. While any allowance the church provides for SECA is taxable income for ministers, the church does not pay Benefits Plan Dues for amounts up to the first 50% of the minister’s estimated obligation. Any allowance over this 50% figure is to be reported on line 5.
\$ _____	\$ _____	12d. Books/ Other Professional Expenses* This could be for business meals, books, subscriptions, supplies, etc. Once again, these must be actual expenses and be vouchered by minister for reimbursement.
\$ _____	\$ _____	12e. Other vouchered reimbursements*
\$ _____	\$ _____	12f. Group plan for deductibles, coinsurance, dental ** MOST CHURCHES DO NOT QUALIFY FOR THIS. Please note in the “Understanding Effective Salary” booklet that this must be a qualifying, formal group plan offered to all employees. Most churches do not have an established (Section 125) plan and should therefore include any reimbursements for deductibles and co-payments on line 8.

* Generally speaking, if something is called an allowance, a set amount is paid to an employee for which the employer does not require substantiation or a voucher. This has implications for both Benefit Plan Dues and taxes. For the benefit of both the minister and church, expenses for continuing education, books, subscriptions, automobile expenses, business expenses, etc. should be set up as accounts for which a voucher is submitted for reimbursement. While a church will want to put an amount for such accounts in their budgets, when any maximums are set for such accounts, they could be interpreted to be allowances. Of course, there should be an “understanding” between the church and minister of what are reasonable and allowable expenses.

C. CHANGES IN NON-FINANCIAL BENEFITS (vacation, study leave time, etc.)

Tax Guide for Ministers and Churches is an excellent and comprehensive guide to many questions related to clergy taxation such as what can be counted in figuring a housing allowance.

*John Rodgers, Interim Stated Clerk
Washington Presbytery
P.O. Box 146
Eighty Four, PA 15330
(724) 222-1500*

2012

***PASTOR'S REPORT ON STUDY LEAVE
AND
CONTINUING EDUCATION***

Pastor's Name _____

Church Name _____

Pastor's Signature

Clerk of Session's Signature

1. Please describe the ways in which you used your study leave this past year. Include a brief summary of the material covered and your evaluation of its helpfulness to your ministry.

2. What areas of ministry do you find particularly compelling as you pursue continuing education?

3. Please describe any plans you've made for study leave in the coming year.

2012 CONGREGATIONAL COMMITMENT
TO THE MISSION AND MINISTRY OF THE
PRESBYTERIAN CHURCH (USA)

We, the Session of _____
List town _____
Church Pin # _____
pledge to support the mission and ministry of our
denomination in the following way:

We will give _____ to the Unified Mission
Budget knowing it will be distributed by the
following percentages:

***General Assembly: 13% *Synod: 2%, *Presbytery of**
Washington: 85% (Congregational Mission Grants, First-time mission trip assistance, Hunger
Action Enabler, SW Bethel Synod (Ethiopia), Young Adult Ministry, Presbyterian Senior Care,
Resurrection Power, Pine Springs Camp, Haran Ministries).

(If you wish to change these percentages please list here what
they will be: General Assembly _____, Synod _____,
Presbytery _____.)

We will give this contribution in the following
way: monthly _____, quarterly _____,
two semi-annual contributions _____,
one annual contribution given in the month
of _____.

signed _____ date _____
(by clerk of session after Session approval)

Please return this form and all contributions to:
the Presbytery of Washington, P.O. Box 146, Eighty Four, Pa. 15330