

**Presbytery of South Dakota**  
**100 South Spring Ave, Ste. 175**  
**Sioux Falls, SD 57104**

**ANNUAL REVIEW OF  
 PASTOR'S / CRE'S COMPENSTATION  
 EFFECTIVE JANUARY 1, 2019**

**INSTRUCTIONS FOR COMPLETING:**

Each year, the session is required to review the adequacy of the pastor's or CRE's personal compensation and to establish full reimbursement of their professional business related expenses. The session is to report its review and **recommendation** to the congregation—the congregation needs to approve the session's **recommendation**. Both the congregation and Presbytery, through its Congregational and Pastoral Care team, must approve the changes in the terms of call before it is official. A complete listing of the pastor's compensation is to be put into Session minutes as soon as possible each year.

<b>Church</b>	
<b>City</b>	<b>PIN</b>
<b>Pastor</b>	
<b>Please Check One:</b> _____ <b>Full Time</b> _____ <b>% Part Time</b>	
<b>Date of Session Review</b>	
<b>Congregational Approval</b>	

**Please complete and submit this form even if the compensation package remains the same as for 2018 and return to the Presbytery Office by February 14, 2019.**

**NOTE:** Please fill out this form and then transfer the information to the Board of Pensions online form.

**EFFECTIVE SALARY:** (See Board of Pensions publication Understanding Effective Salary, for more information on items to be included in Effective Salary. This document is provided on our website under Clerk's Resources)

\$ _____	1. Annual Cash Salary (amount of Pastors paycheck)
\$ _____	2. Housing, utility and furnishings allowances
\$ _____	3. Employer contributions to 403(B) plans, tax sheltered annuity plan
\$ _____	4. Bonuses, unvouchered professional expense allowances, gifts from employer, and manse equity allowances. Include year-end or other bonuses, unvouchered allowances
\$ _____	5. Other Allowances,* including Health Savings/Medical Reimbursement Plan
\$ _____	<b>Subtotal of Lines 1 through 5</b> (In POSD must be at least \$30,000)
\$ _____	6. Value assigned to manse for BOP purposes (at least 30% of Subtotal Above OR cash housing allowance (cash housing allowance is reported in Box 2 of BoP form)
\$ _____	<b>Board of Pensions Total Effective Salary</b> (Subtotal + Line 6)
\$ _____	<b>Board of Pensions Dues</b> (37% of total Effective Salary)
	<b>Other Compensation (Not included in BOP Effective Salary)</b>
\$ _____	7. SECA Tax Allowance (up to 50% of estimated obligation)**
	<b>Professional Expenses</b>
\$ _____	8. Mileage Reimbursement at IRS Rate (Vouchered)*
\$ _____	9. Continuing Education (Vouchered)
\$ _____	10. Misc. Professional Expenses (Vouchered)
\$ _____	<b>Total Other Compensation &amp; Professional Expenses</b> (Lines 7-10)
_____	<b>Vacation</b> (indicate number of weeks)
_____	<b>Study Leave</b> (indicate number of weeks)

Clerk of Session \_\_\_\_\_ Pastor \_\_\_\_\_

\* Car allowances are effective salary IF paid as a lump sum to the employee  
 \*\* Any SECA paid over 50% *must* be reported in effective salary