

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

**ANNUAL REVIEW OF  
PASTOR'S COMPENSTATION  
EFFECTIVE JANUARY 1, 2017**

**INSTRUCTIONS FOR COMPLETING:**

Each year, the session is required to review the adequacy of the pastor'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** 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. December of the year before is preferred.

<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>	

Presbytery needs to approve the changes in compensation at its February 2017 meeting. **Please return the completed report by January 25, 2017 to the Presbytery Office.**

**Please complete and submit this form even if the compensation package remains the same as for 2016.**

**EFFECTIVE SALARY:** (See Board of Pensions publication Understanding Effective Salary, for more information on items to be included in Effective Salary)

\$ _____	1. Annual Cash Salary (amount of Pastors paycheck)
\$ _____	2. Utility and furnishing allowances
\$ _____	3. Employer contributions to 403(B) plans, tax sheltered annuity plan
\$ _____	4. Bonuses
\$ _____	5. Other Allowance
\$ _____	<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 <b>OR</b> Cash Housing Allowance
\$ _____	7. <b>Board of Pensions Total Effective Salary</b> (Subtotal + Line 6)
\$ _____	8. <b>Board of Pensions Dues</b> (36% of total Effective Salary) May vary with the medical benefits
	<b>Other Compensation (Not included in BOP Effective Salary)</b>
\$ _____	9. Health Savings/Medical Reimbursement Plan
\$ _____	10. SECA Tax Allowance (up to 50% of estimated obligation)
	<b>Professional Expenses</b>
\$ _____	11. Auto Reimbursement at IRS Rate (Vouchered)
\$ _____	12. Continuing Education (Vouchered)
\$ _____	13. Misc. Professional Expenses (Vouchered)
\$ _____	<b>Total Other Compensation &amp; Professional Expenses</b> (Lines 9-13)
\$ _____	<b>4 Weeks Vacation, 2 Weeks Study Leave</b>

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