

**The Presbytery of Long Island
Committee On Ministry
September, 2019**

Communication Services as Part of Terms of Call

Cable TV, landline telephone, and internet service are considered utilities.

If the pastor lives in a manse:

If the church pays for the services directly, they are not subject to income tax or pension dues, but they are subject to SECA Tax.

If the pastor pays for them him/herself, they can be counted as part of the manse allowance and as such are not subject to income tax, but they are subject to pension dues and SECA Tax.

If the pastor has a housing allowance:

These can be counted as part of the housing allowance and as such are not subject to income tax, but they are subject to pension dues and SECA Tax.

Cell 'phone service is best handled as a Pastoral Ministry Expense.

This is assuming the cell 'phone number is available to, and used by, the congregation.

The pastor must account for each bill with proper documentation.

Care should be taken to budget enough for this line. Unreimbursed business expenses are no longer tax deductible.

Not subject to income tax, pension dues, or SECA Tax.