The Presbytery of Long Island Committee On Ministry October, 2020

How to Report Terms of Call to the Board of Pensions

Terms of call and changes in terms of call must be reported to the Board of Pensions online through www.pensions.org Each employer's "authorized person" must report through Benefits Connect.

The form to be used has seven headings down the page, as seen here at left. Items written under each heading are what must be reported on each line, if applicable.

Annual Cash Salary

Cash Salary

Employee contributions to 403(b) plan

Salary reductions to flexible health spending accounts and cafeteria plans

Housing Allowance

Amount of housing or manse allowance, but do not double-count with above

Employing Organization Contributions

Employer contributions to 403(b), but do not include if considered a matching contribution

Bonus

Any bonus or "gift" or other unusual compensation paid from church funds Automobile, pastoral ministry, and continuing education expense reimbursements not paid through an accountable reimbursement plan. Those expenses properly vouchered and accounted for should not be reported at all.

SECA

Most churches do not need to report here. Only if the church reimburses the pastor for his/her <u>entire</u> SECA Tax, then only the second half should be reported. The first half should not.

Other

Annual premiums paid for optional insurance should be reported here <u>only</u> if the insurance is purchased from an entity other than the Board of Pensions.

Manse

The annual fair rental value of a manse, if provided