

Terms of Call - Helen Deleon

	2016	2017
Part One Compensation Subject to Board of Pension Dues		
a. Annual Cash Salary	\$30,000.00	\$30,000.00
b. Housing, Utility, and Furnishing Allowance	\$20,000.00	\$20,000.00
c. Value of Manse (if provided)	\$0.00	\$0.00
d. Reimbursement of Self-Employment Contribution Act (SECA) tax obligations in excess of 7.65%	\$0.00	\$0.00
e. Other direct compensation/reimbursement	\$0.00	\$0.00
f. Other Allowances <u>or Insurance Payments</u> , including medical deductible/medical expense reimbursement allowances <u>for additional insurance coverage for individual employees</u> not paid through a group benefit plan.	\$2,500.00	\$2,500.00
<i>Total Effective Salary (1. a. through 1. f.)</i>	\$52,500.00	\$52,500.00
Part Two Reimbursed Expenses		
a. Auto Allowance @ IRS Rate	\$7,200.00	\$7,200.00
b. Books, Professional Dues , etc. (<i>NOT included in Study Leave Allowance</i>)	\$0.00	\$0.00
--- Other-Cell Phone Allowance	\$1,200.00	\$1,200.00
--- Other-Discretionary	\$1,000.00	\$1,000.00
Part Three Benefits		
a. Board of Pensions Dues (<i>For installed pastors Full participation for 2017 is 36.5% of effective salary</i>)-- (11% Pension, 1% Death & Disability, 24.5% Medical)	\$18,375.00	\$19,162.50
b. Study Leave Allowance (<i>cumulative for 3 years</i>)	\$1,700.00	\$1,700.00
--- Remaining Study Leave Allowance for 2016		\$173.67
--- Remaining Study Leave Allowance for 2015		\$0.00
--- Remaining Study Leave Allowance for 2014		\$0.00
c. Professional Study Leave (<i>Time is cumulative for 3 years</i>)	2	2
d. Paid Vacation (weeks)	4	4
e. Other Paid Group Insurance	\$0.00	\$0.00
f. Matching employer contributions to PCUSA Retirement Savings Plan	\$0.00	\$0.00
g. Reimbursement of Self-Employment Contribution Act (SECA) tax obligations up to 7.65%	\$0.00	\$0.00
Optional Supplemental Benefits (included in BOP dues)		
Life Insurance		
Paid by WPC (100% for 2017)	\$234.00	\$630.00
Paid by employee (0% for 2017)	\$396.00	\$0.00
Dental		
Paid by WPC (25% for 2017)	\$0.00	\$110.85
Paid by employee (75% for 2017)	\$0.00	\$332.55
Additional Benefits		
Humana Dental Plan (ended 12/31/2016)		
Paid by WPC	\$60.00	
Paid by employee	\$174.00	
Total Terms of Call	\$82,269.00	\$83,677.02