

The Committee on Ministry

January 28, 2012

The Committee on Ministry Recommends that Presbytery:

1. Re-commission Elder Mario Fernandez as Lay Pastor at Primera Iglesia Presbiteriana Hispana, Brentwood, for the period January 1, 2012, through December 31, 2014. The terms will be approved when they are available.
2. Re-commission Elder Gustavo Sanchez as Lay Pastor at Iglesia Presbiteriana Hispana, Hempstead, for the period January 1, 2012, through December 31, 2014. The terms will be approved when they are available.
3. Authorize Elder Gary Stuber, Clerk of Session of the Merrick church, to administer the Lord's Supper with candidate Rachel Vione who is serving the church as pulpit supply.
4. Record the roll of ministers of the Presbytery of Long Island as of December 31, 2011. (In this packet)

At a special meeting of COM on November 1, 2011, the committee approved for presentation at the January presbytery meeting and vote at the April presbytery meeting a change in the Policy for Temporary Pastoral Relationships which now will include Interim Pastor, Stated Supply Pastor, Temporary Supply Pastor, Assistant Pastor and Organizing Pastor. (In this packet)

At the meetings on November 15, 2011, December 13, 2011, and January 17, 2012 the Committee on Ministry voted to:

1. Grant \$8,880.00 from the Salary Supplement Fund to the First Presbyterian Church, East Moriches, for the year 2012.
2. Approve the Interim Pastor contract between the Rev. Anne Stewart Miller and the Session of the Shelter Island Presbyterian Church effective November 16, 2011, through November 15, 2012, at the following terms (full time): Cash Salary and Manse allowance - \$45,530; Tax-Deferred Investment - \$1,000; Free Use of Manse; Full Utilities - heat, electricity, & water, plus \$1,000 toward telephone, cable TV, and internet service; Pension and Medical Dues - \$21,585; SECA Tax Reimbursement (@ 6.65%) - \$4,849; Automobile Expense Reimbursement - church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement - \$500; Continuing Education Expense Reimbursement - \$750 per two quarters of service; Vacation - one week per quarter of service plus seven additional days per year, per agreement; Continuing Education Time - one week per two quarters of service; Moving Expenses - full, reasonable. No other benefits provided.
3. Approve the Temporary Supply Pastor Contract between the Rev. Karen S. Hybertsen and the session of the Presbyterian Church of Islip, effective November 27, 2011, through November 26, 2012, at the following terms (62.5% time - 25 hours per week): Cash Salary and Housing Allowance - \$44,375; Tax-Deferred Investment - \$5,375; SECA Tax Reimbursement (6.65%) - \$2,950; Automobile Expense Reimbursement - church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement - \$312.50; Continuing Education Expense Reimbursement - \$937.50; Vacation - 30 days, including 5 Sundays; Continuing Education Time - 14 days, including 2 Sundays; New Pastors' Orientation Time: three days. No other benefits provided. The benefits do not meet minimum requirements.

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4. Appoint the Rev. Karen S. Hybertsen moderator of the session of the Presbyterian Church of Islip, effective November 27, 2011.
5. Enroll, the Rev. Karen S. Hybertsen as a member of the Presbytery of Long Island, effective November 27, 2011.
6. Approve the plans for the Service of Worship at which Faith Korean Presbyterian New Church Development will be chartered as Faith Korean Presbyterian Church, Kwang Suk Kim and Kiwon Shim will be ordained as Ruling Elders, Jungsuk Seo will be ordained as Temporary Supply Associate Pastor and the Rev. Jinsuk Kim will be installed as Pastor. The service to be held on December 4, 2011, and naming as commissioners the Rev. John Underwood, moderator, asking the constitutional questions; the Rev. Andrew R. Hart; the Rev. George E. Gaffga; the Rev. Mark A. Tammen; the Rev. Elisabeth K. Simpson; Elder Kita DeSesa, Roslyn; Elder Lars Torkelsen, Mattituck; Elder Alex Chi, Bethpage; and Elder Ida Rosario, Babylon.
7. Dismiss, at the request of the Presbytery of San Jose, the Rev. David C. Moore to that presbytery.
8. Renew the Stated Supply Pastor relationship between the Rev. Randall J. Broger and the session of the First Presbyterian Church, Oceanside, effective November 21, 2011, through November 20, 2012, at the following terms (3/4 time - 30 hours per week): Cash Salary, Housing Allowance & Tax-Deferred Investment - \$51,993; Pension and Medical Dues \$18,784; Additional Insurance - Dental (PPO, member & spouse) - \$736; SECA Tax Reimbursement (@6.65%) - \$3,457; Automobile Expense Reimbursement -church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement - \$375; Continuing Education Expense Reimbursement - \$1,125; Vacation - 30 days, including 5 Sundays; Continuing Education Time - 14 days, including 2 Sundays. No other benefits are provided.
9. Approve the Temporary Supply Pastor Contract between the session of the Old South Haven Presbyterian church, Brookhaven, and the Rev. Thomas J. Philipp effective January 1, 2012, through December 31, 2012, at the following terms (47.5% time):Cash Salary - \$21,327.96; Manse Allowance - \$2,000.04; Free Use of Manse; Full Utilities (Heat, electricity & water; SECA Tax Reimbursement (at 7.65%) - \$3,316.12; Automobile Expense Reimbursement - IRS standard mileage rate; - Pastoral Ministry Expense Reimbursement - \$500; Continuing Education Expense Reimbursement - \$1,500; Vacation Time - 5 Sundays plus 30 days; Continuing Education Time - 2 Sundays plus 14 days.
10. Renew the appointment of Elder Betsy Britton as Consultant for Compensation and Benefits for the calendar year 2012.
11. Approve the Proposed Rationale Supporting the COM's Policy Recommendations to Presbytery Regarding Temporary Recognized Ministries.
12. Extend an invitation to Candidate Rachel Vione to do extended pulpit supply at the Community Presbyterian Church, Merrick. (The Rev. Andrew Hart reported that the Committee on Preparation for Ministry concurred with the action of COM.)
13. COM approved the following dates for the 2012 COM meetings: January 17, February 21, March 27, April 24, May 15, June 12, July 17, August 21, September 18, October 16, November 20 and December 11.
14. Recognize the conclusion of the Interim Pastor relationship between the Rev. Nancy S. Jennings and the Community Presbyterian Church in Merrick, effective December 31, 2011.
15. To sustain the examination of Rev. Cheong-Mo Yang and approve enrolling him as the Organizing Pastor of the Korean Presbyterian Fellowship of Long Island pending presbytery approval the

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motion from the New Church and Fellowship Development Committee to establish the Korean Presbyterian Fellowship of Long Island.

16. Approve the Temporary Supply contract between the session of First Presbyterian Church, Greenlawn, and the Rev. Fred H. Woodward, effective March 1, 2012, through February 28, 2013, at the following terms, full time:

Housing Allowance - \$35,985; Tax-deferred investment - \$22,500; SECA Tax Reimbursement (at 7.65%) - \$2,752; Automobile Expense Reimbursement – church business mileage at IRS standard rate; - Pastoral Ministry Expense Reimbursement - \$500; Continuing Education Expense Reimbursement - \$1,500; Vacation Time - 30 days, including 5 Sundays; Continuing Education Time - 14 days, including 2 Sundays; Paternity leave – per presbytery guidelines.

This represents a 5% increase over last year, but the terms are below the minimum standards.

17. Approved the Annual Report from Non-Parish Clergy (in this packet) and granted permission for the Stated Clerk to add to the list any further responses.

At the October 11, 2011 meeting of the Committee on Ministry the following motion was approved:

MSP to approve the call, pending the vote of the congregation, to the Rev. Patrick L. Daymond, to be Pastor of Memorial Presbyterian Church, Roosevelt; to grant permission to the session to call a congregational meeting to act upon the recommendation of the PNC; to receive the Rev. Daymond as a member of the Presbytery of Long Island from the Presbytery of Chicago when the way be clear; and to approve the following terms effective December 1, 2011, (full time): Cash Salary, Housing Allowance and Tax-Deferred Investment - \$140,000; Pension and Medical Dues - \$40,693; Additional Insurance Dental PPO, member & family - \$1,327; Supplemental Death benefits - \$336*; SECA Tax Reimbursement @ 6.665% - \$7,583; Automobile Expense Reimbursement - church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement - \$5,000; Continuing Education Expense Reimbursement - \$1,500; Vacation Time - 30 days, including 5 Sundays; Continuing Education Time -14 days, including 2 Sundays; New Pastors' Orientation Time - three days; Paternity Leave - 2 weeks, per presbytery guidelines; Moving Expenses - full, reasonable.

*100,000 member & spouse, 76+300,000 member, 228 + 10,000 dependent children, 32 Sabbatical leave per presbytery guidelines

Memorial Presbyterian Church held a congregational meeting on October 23, 2011, at which the call was approved.

The Committee on Ministry confirms that the provisions of "The Foundations of Presbyterian Polity" (F-1.0403) and the Presbytery's Affirmative Action Equal Opportunity Program have been fulfilled.

FOR THE INFORMATION OF THE PRESBYTERY:

1. The United States Congress has voted to extend the payroll tax cut for two months into 2012. Since the Board of Pensions requires that any reimbursement to pastors of their SECA Tax liability in excess of 50% must be included in Effective Salary, it is recommended that churches reimburse their pastors only 6.65% for the first two months. Any reimbursement in excess of that would incur additional dues to the Board of Pensions. SECA Tax is paid on cash salary, manse or housing allowance, the fair rental value of the manse, and utilities paid directly by the church.

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For budgeting purposes, churches may want to continue to budget 7.65%, since we do not know if the cut will be extended beyond February.

2. The Board of Pensions dues for 2012 have increased to 32.25%. It is broken down as follows: pension 11%, death and disability 1%, and medical 20.25%. For part-time calls, there is a complicated calculation for medical.

3. The IRS Standard Mileage Rate for business use of a car remains at 55.5 cents per mile in 2012. It was set at that level beginning July 1, 2011. Treasurers should be sure to reimburse documented church business mileage at that rate. In order to be reimbursable without income tax consequences, mileage must be reported within 60 days of when it is traveled.

4. When W-2 forms are prepared, be sure to note that the Benefits Plan of the PC(USA) provides life insurance for pastors, the imputed income from which, under certain circumstances, must be reported to the IRS on the W-2 form. There is a calculator for determining imputed income on the Board of Pensions website at www.pensions.org. First, click on "Treasurers and Administrators" in the upper, left corner; then click on "Calculators;" then click on "Taxation of Death Benefits Dues Calculator" at the bottom of the page.

5. Pastors and Sessions are reminded that changes in the Pastor's terms of call need to be reported promptly to **both** the Board of Pensions and to the Presbytery. It is possible for churches to report salary changes to the Board of Pensions online. Church Treasurers may register through the Benefits Connect link on the Board of Pensions website at www.pensions.org and proceed to report changes there. A written confirmation of the change will be sent by snail mail to the Pastor/member. Both pastors and treasurers should always check to make sure changes are reported and recorded accurately. If a church prefers to report salary changes with a written form, **Form ENR-111** is available for downloading on the Board of Pensions website at www.pensions.org. It also may be requested by calling the Board of Pensions at **1-800-773-7752**. The Board of Pensions may charge interest if changes are not reported within thirty days of the date of the change. In most cases, that would be by January 30th.

The Presbytery's form, *Pastor's Annual Report on Compensation and Benefits*, will be mailed to the pastors in February. Please complete it promptly and return it to the presbytery office.