

PRESBYTERIAN CHURCH (U.S.A.)

Terms of Call for Ministers of Word and Sacrament

PASTORAL CALL WORKSHEET

PRESBYTERY OF FLORIDA

Note: This worksheet is provided to Pastor Nominating Committees as a guide to completing the Pastoral Call Form for a new pastor or associate pastor. *It is also provided to pastors and clerks of session as a guide for calculating the annual terms of call.* It is not intended to provide Social Security or income tax advice. For income tax information, please refer to Internal Revenue Service publications or seek the advice of a competent tax advisor. The Presbytery minimum salary for 2024 is \$41,871.

Personal Compensation

_____ Line 1: Annual Cash Salary

This is the actual cash amount of compensation paid to the Minister annually. It does not include any reimbursement for expenses or compensation for housing. This is part of the Board of Pensions total effective salary and part of the Minister's compensation package.

_____ Line 2: Housing Allowance

Enter here the amount paid to the Minister of Word and Sacrament to provide for housing in one of the following two ways:

- a. *Personally-owned housing* – This amount shall not exceed the lesser of the actual cost to maintain a home (including mortgage payments, utilities, and furnishings and appurtenances) or the fair rental value of the home plus utilities and furnishings and appurtenances. IRS regulations should be consulted but, generally speaking, any household expense is considered furnishings and appurtenances with the exceptions of food and maid service. This is part of the Board of Pensions total effective salary and part of the Minister of Word and Sacrament's compensation package.

OR

- b. *Use of Manse* – The value of such housing shall be based upon the fair rental value of the manse including utilities and furnishings and appurtenances (to the extent provided for by the church). A written appraisal for determining the fair rental value should be obtained from a real estate professional at least once every five years. This is not part of the Board of Pensions total effective salary but is part of the Minister of Word and Sacrament's compensation package per IRS regulations.

AND

- c. When a manse is provided, a utilities and furnishings and appurtenances allowance (to the extent these are paid for by the Minister). IRS regulations should be consulted but, generally speaking, any household expense is considered furnishings and appurtenances

with the exceptions of food and maid service. This is part of the Board of Pensions total effective salary and part of the Minister of Word and Sacrament's compensation package.

Line 3: Other

Enter here any additional compensation (such as dental unless all employees receive dental) considered part of effective salary. (see *Understanding Effective Salary* published by the Board of Pensions.) This amount is part of the Minister of Word and Sacrament's compensation package.

Line 4: Additional SECA

Enter here any amount over 50% of Minister's SECA liability if offered. Under the terms of the Self-Employment Contributions Act (SECA), Ministers are considered self-employed for social security tax purposes (they are considered employees for income tax purposes). A Minister's SECA liability is estimated by adding lines 1 and 2 and multiplying by 15.3% (Ministers should consult their CPA or attorney for more precise calculations). Our presbytery compensation standards require that churches reimburse Minister's for the portion of their SECA tax liability that would have been paid by the employer (the church) if the Minister were a regular employee. For calculation of this amount, see the instructions for Line 7 below. Reimbursement of 50% of SECA liability is not part of the Board of Pensions total effective salary. However, if the church wishes to provide more than 50% of the Minister of Word and Sacrament's SECA liability, the amount over 50% is included in the Board of Pensions total effective salary and is part of the Minister's compensation package.

Line 5: Deferred Income

This would include such items as the equity fund, annuities, retirement savings accounts, etc. List any such annual contributions made by the church on behalf of the Minister here. This is part of the Board of Pensions total effective salary and part of the Minister's compensation package.

Line 6: Use of Manse

If the church owns a manse that is provided to the minister for housing, enter a minimum of 30% of the sums of lines 1, 2c, 3, 4, and 5 on this line. This figure, while not part of the total compensation package of the Minister of Word and Sacrament, is used to calculate the Minister of Word and Sacrament's total effective salary for Board of Pensions purposes.

Line 7: Total Effective Salary

Enter here the sum of lines 1, 2a or 2c, and 3-6. This figure is the total effective salary on which you will calculate the cost of participation in the Board of Pensions medical and pension program.

Required Benefits

Line 8: Medical

Enter the result of line 7 multiplied by 29% (year 2024). This figure represents the cost of participation in the medical program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions annually.

_____ **Line 9: Pension**

Enter the result of line 7 multiplied by 8.5% (year 2024). This figure represents the cost of participation in the pension and death and disability program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions.

_____ **Line 10: Death and Disability**

Enter the result of line 7 multiplied by 1% (year 2024). This figure represents the cost of participation in the death and disability program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions.

_____ **Line 11: Temporary Disability**

Enter the result of line 7 multiplied by .5% (year 2024). This figure represents the cost of participation in the temporary disability program for the Minister of Word and Sacrament. This figure is paid to the Board of Pensions.

_____ **Line 12: Required SECA**

As indicated above (line 4), our presbytery compensation standards require that churches reimburse Ministers of Word and Sacrament for 50% of their total SECA liability. Enter on this line the sum of line 1 and line 2a or line 1 and line 2b and c multiplied by 7.65%.

_____ **Line 13. Total Required Benefits – total of lines 8–12.**

Professional Reimbursements

_____ **Line 14: Automobile Expenses.**

Can be handled in either of the following ways:

- 1) reimbursement to the minister for miles traveled in the exercise of professional responsibilities at the IRS rate-per-mile or,
- 2) direct reimbursement of actual expenses.

Either method requires vouchers for expenses to be approved for reimbursement and a record of business and total miles driven.

_____ **Line 15: Continuing Education Allowance**

Enter the amount provided to reimburse the minister for continuing education (seminars, classes, etc.).

_____ **Line 16: Books and subscriptions** for business and professional purposes.

_____ **Line 17: Other expenses** as are deemed necessary to the work of the pastor

_____ **Line 18: Total Professional Reimbursements**

An accountable plan specifying which expenses shall be reimbursed and what supporting documentation is required for reimbursement (see IRS Regulations). Such expense reimbursement

plans shall include at least the following: travel expenses, vehicle expenses, rent expenses, office expenses, and insurance premiums.

_____ **Line 19: Total Cost to the Church** – Enter the total of lines 7, 13, 18

Vacation and Study Leave – Enter the number of weeks of vacation, study leave, and parental leave with full compensation provided. Our presbytery standards require a minimum of four weeks of vacation and two weeks of study leave each year. These standards also provide for up to twelve weeks of parental leave.

PRESBYTERIAN CHURCH (U.S.A.)
INITIAL PASTORAL CALL

The _____ Presbyterian Church of _____, Florida,
(City)

(Church PIN _____), being well satisfied with your qualification for ministry and confident that we have been led to you by the Holy Spirit as one whose service will be beneficial to the spiritual interests of our church and fruitful for the Kingdom of our Lord, earnestly and solemnly calls you,

(Name)

to undertake the office of _____ for this congregation, beginning on _____ promising you in the discharge of your duty all proper support, encouragement, and allegiance in the Lord. That you may be free to devote yourself to full-time ministry of the Word and Sacrament among us, we promise and obligate ourselves to pay the following:

A. Personal Compensation	Amount
1. Annual Cash Salary	_____
2. Housing	
a. Personally-owned housing	_____
OR	
b. Use of Manse (Fair Rental Value – IRS Purposes)	
c. Utilities, furnishings, appurtenances allowance	_____
3. Other _____	_____
4. Additional SECA (above 50%) required	_____
5. Deferred Income (paid by church)	_____
6. Use of manse (Pensions: 30% of lines 1, 2c, 3, 4, and 5)	_____
7. Total Effective Salary (add lines 1, 2a or 2c, and 3–6)	_____
B. Additional REQUIRED Benefits	
8. Major Medical (29% of line 7)	_____
9. Pension (8.5% of line 7)	_____
10. Death and Disability (1% of line 7)	_____
11. Temporary Disability (.5% of line 7)	_____
12. SECA (7.65% of lines 1 and 2a or lines 1 and 2b and c)	_____
13. Total Required Benefits (add lines 8–12)	_____
C. Professional Reimbursement	
14. Automobile Expense	_____
15. Continuing Education Allowance	_____
16. Books and subscriptions	_____

17. Other _____

18. **Total Professional Reimbursement** (add lines 14–17) _____

19. **Total Cost to the Church** (add lines 7, 13, and 18) _____

D. Additional Provisions:

Vacation (4 weeks minimum) _____

Continuing Education (2 weeks minimum) _____

Maternity/Paternity Leave: 6 Weeks (minimum)

Moving Expenses: _____

We further promise and obligate ourselves to review with you annually the adequacy of this compensation.

PASTOR NOMINATING COMMITTEE APPROVAL

By the authority given to the Pastor Nominating Committee on behalf of the congregation and Session, the above terms of call have been negotiated and agreed upon with

_____.

Chair of the Pastor Nominating Committee

Date

MINISTER OF WORD AND SACRAMENT APPROVAL

I, _____, being convinced of the leading of God, am ready to undertake the responsibilities stated in this call beginning _____.

(Date)

Minister of Word and Sacrament

Date

MINISTRY OF PASTORAL TRANSITIONS/PRESBYTERY APPROVAL

Having reviewed the Terms of Call and examined the candidate for suitability for this call, the Ministry of Pastoral Transitions for the Presbytery of Florida approve this Pastoral Relationship at the above terms of call.

Moderator, MPT

Date

CONGREGATIONAL APPROVAL

I, _____ having moderated the congregational meeting which extended a call for ministerial services to _____, do certify that the call has been made in all respects according to the Book of Order, and that the terms of call were authorized by vote of the congregation. I certify the congregation vote was ____ for; ____ against.

Moderator of the Meeting

Date