

Terms of Call worksheet
Presbytery of Cayuga-Syracuse
2026

Installed Pastor	Total effective salary \$59,831 which is an increase of 2.8% based on the COLA
Effective Salary is:	Cash Salary plus Manse fair rental value (30% of cash) or Housing allowance Medical dues 17.5% of effective salary for Pastor only. Pensions and death and disability. 10% of effective Salary. This is required for the pastor and by the Congregation.
Congregational Pastors Package -- Additional Medical coverage for spouse and family, can be paid by the congregation. All of these are based on the 17.5% that is listed above. For Pastor and Spouse that is an addition of \$12,250, for the pastor and children there will be an addition of \$9,950 and for the Pastor, Spouse, and children there will be a cost of \$22,200 plus the 17.5% from above.	
Transitional Plan —In 2025 this will be 33% of the effective salary of the pastor with a minimum of \$15,000 and a maximum of \$43,000. In 2026 the percentage grows to 37% with a minimum of \$18,500 and maximum of \$50,000 and finally in 2027 the percentage grows to 41% and a minimum of \$21,600 and maximum of \$57,000.	
	Continuing education \$1000 plus 2 weeks *May be accumulated up to 3 weeks by request of the pastor.
	Vacation 4 weeks
	Mileage IRS reimbursement rate. Currently 70¢
Pulpit Supply	One Service 130\$ Two services 200\$
Moderator	\$60, Represents 3 hours of work.
Commissioned Lay Pastor	75% of Pastor Effective Salary

Certified Christian Educator

85% of Pastor effective salary

COM is strongly recommending that we each congregation include an escrow account for the pastor who is living in the manse. This could be as simple as \$100 per month contribution after two years of Called service.

Reasoning- Clergy living in a church manse, even including utilities, is a financial advantage to the church. Clergy have no mechanism to establish any house equity in this arrangement.

Mileage at current IRS rate per visit or occasion, plus \$50 per pastoral visit and \$25/ hour for administrative tasks assigned by the session.

Recommendations for Pastoral and administrative Services used under special circumstances when services are needed, but there is no pastoral agreement in place.

As an example, Minimum Terms of Call for an Installed Pastor, Full time:

Cash Salary	\$ 41,881.00	
Housing, Manse value or Allowance	17,949.00	'value' is not an actual paid expense
Church, Employer's Portion of SSO (7.65%)	4,577.00	
Medical Coverage (17.5%)	10,470.43	
Pension, Death and Disability (10%)	5,983.00	
Study/ Continuing Ed.	1,000.00	reimbursable expense
Professional Expenses Travel/ Auto	1,000.00	reimbursable expense
Working Total-	\$ 82,860.00	

In some cases, a line item termed, 'Medical Deductible' is also included
And this should be a reimbursable expense