

Terms of Call Worksheet: 2025

Pastor _____ Date _____

Church _____

Position: ☐ Installed Minister ☐ Temporary ☐ Commissioned Pastor ☐ Other

The commission on Ministry recommends "Minimum Terms of Call" each year which are approved by the presbytery. Please note these are minimum terms of call and when determining a pastor's "terms of call" for the coming year, churches are encouraged to consider both COLA and merit increases to ensure pastors are being paid fairly.

Please mark one box below:

☐ Full Time (40 hours) ☐ 2/3 Time (27 hours) ☐ 1/4 Time (10 hours)
☐ 3/4 time (30 hours) ☐ 1/2 time (20 hours) ☐ Other (____ hours)

Effective Salary

	<u>2024</u>	<u>2025</u>	
1.	_____	_____	Annual Cash Salary
2.	_____	_____	Housing Allowance
<i>Subtotal: Combined Salary + Housing</i>			
	_____	_____	(see chart for required minimum)
3.	_____	_____	Additional compensation (deferred, allowances, bonus/medical deductible, etc.)
	_____	_____	Total Effective Salary (1 + 2 + 3, reported to BoP)

Other Compensation & Reimbursed Professional Expenses

_____	_____	Board of Pensions dues (see below)
_____	_____	Social Security Offset (7.65% of Effective Salary)
_____	_____	Continuing Ed/Study Leave (Min. \$1,000 + 2 weeks)
_____	_____	Professional Expenses (subscriptions, pastoral supplies)
_____	_____	Travel Reimbursement (at current rate: .67)
_____	_____	Other reimbursed expenses (please describe)

_____	_____	Total Effective Salary Package

Compensated Time Off

_____ Weeks of Vacation (*minimum of 4*)

_____Weeks of Study Leave (*minimum of 2*)

Minimum Compensations

Hours	Minimum combined Salary & Housing	7.65%SS Offset	Min. Study Leave Allow.
Full Time	\$58,202	\$4452	\$1,000
¾ Time	\$43,651	\$3339	\$1,000
2/3 Time	\$38,413	\$2938	\$1,000
½ Time	\$29,101	\$2226	\$1,000
1/3 Time	\$19,381	\$1482	\$1,000
¼ Time	\$14,550	\$1113	\$1,000

***Housing Allowance** This is the portion of the pastor's total effective salary designated for income tax purposes. The pastor determines how much should be designated. The session needs to report this amount in meeting minutes before the beginning of the calendar or contract year. If a manse is part of the Terms of Call package, please contact COM for guidance.

*** Social Security Offset** This is the employer's portion, paid to the pastor instead of being paid to the IRS. It is equal to 7.65% of the *Effective Salary*.

***Minimum Study Leave** This is \$1,000 per year minimum for all pastors regardless of hours

***Compensated Time Off** These are full weeks of agreed upon time. For example, a half time pastors gets a minimum of 4 half time weeks of vacation (not half of the 4 weeks stipulated). Please note that all pastors are also required to be offered (annually and should the situation apply) a minimum of 12 weeks of Family Medical Leave upon the birth or adoption of a child or when needed to arrange for a loved one's care.

***Board of Pension dues or Medical/Pension** All installed pastors shall have a Board of Pensions benefit package including medical, pension and death/disability insurance.

Churches and pastors are encouraged to access the BoP website regarding available programs, participation, benefits and costs. We urge churches and pastors to use the following address to determine the correct benefit package and determine its cost: <https://seasonofrebuilding.pensions.org/2025-plan-changes/dues-packages>

Church: _____

Pastor: _____

Effective Date: _____

Date of last Boundary training_____

In accepting:(mark one) ☐ Terms of Call (installed pastor) ☐ this agreement (temporary/commissioned)

We hereby attach our signatures:

Clerk of Session

Date

Church Treasurer

Date

Pastor

Date

Commission on Ministry

Date

*Signed copies are to be given to: Clerk of Session, Pastor and Commission on Ministry