

2026 TERMS OF CALL WORKSHEET

Church: _____

Pastor/ Associate Pastor: _____ Full or Part Time: _____

(*For Installed Teaching Elder, Effective Salary, Board of Pensions dues, SECA offset, Study Leave, Vacation and Mileage reimbursement are requirements; For Pastors serving under contract (TE or CP), all are required except Board of Pensions, but it is recommended that provision for insurance and retirement be addressed).

2026 Terms of Call	2026 Approved	2026 minimum
EFFECTIVE SALARY		\$53,023
1. BREAKDOWN - Base Salary; Manse (including utilities) or Housing Allowance - minimum of 30% of salary/deferred/allowances		
2. Deferred Compensation [Tax Deferred Annuity]		
3. Un-vouchered allowances, gifts from employer, bonuses, etc.		
4. Other allowances:		
5. ONE TIME Moving Expenses (if church paid or reimbursed) this total may need to be included in the total salary reported to the IRS. (Please review with your accountant)		
6. SECA <u>above</u> the normal 7.65% offset		
TOTAL EFFECTIVE SALARY (total of 1,2,3,4, and 6)		\$53,023
7. Board of Pensions Medical coverage--- Pastor (17.5%) of effective salary; Spouse(12250) or Family (22200) OR Transition Plan(Family-33%)of effective salary (only available 2025-2027 for those whose call began before 2025)	_____ (pastor only) _____ (pastor /spouse) _____ (pastor/family) _____ (transition)	9,279.02 (pastor only) 21,529.02 (pastor /spouse) 31,479.02 (pastor/family) 19,619 (transition)
Pension (8.5%), Disability (1.5%) =10%		5,302
Board of Pensions Total		14,581.02----36,781.02
8. Social Security Contribution (7.65% of Effective Salary)		4,056.26
9. Additional Group Plan Coverage Premiums		
10. Mileage Reimbursement (At current I.R.S. rate)		
11. Study Leave/Reimbursement (cumulative to 6 weeks/\$3,000)	2 weeks +\$1,000	2 weeks+\$1,000
12. Vacation (accrued quarterly, not cumulative across years w/o permission)	4 weeks - 4 Sundays	4 weeks - 4 Sundays
13. Other Professional Expenses:		
Book/Media Reimbursement		
Pastor's Professional Expense		
Vouchered Reimbursements		
TOTAL COST TO CONGREGATION		\$72,660.28 (pastor only) 84,910.28 (pastor/spouse) 94,860.28 (pastor/family) 83,000.26 (transition)

The Pastor and the congregation agree to the above terms and to abide by any policies of the Presbytery of Redstone regarding compensation, any form of leave (vacation, study, medical, etc.) and expenses.

Clerk _____ Pastor _____