

**2024 INSTALLED PASTOR TERMS OF CALL REPORT**

Church: \_\_\_\_\_ City: \_\_\_\_\_

Date Approved by Congregation \_\_\_\_\_ Pastor: \_\_\_\_\_

\_\_\_\_\_  
(Signature of Clerk of Session)

\_\_\_\_\_  
(Signature of Pastor)

Full Time  Part Time (select one)

If part time, hours per week: \_\_\_\_\_

**Effective Salary:**

Cash Salary: \_\_\_\_\_ \$ \_\_\_\_\_

Housing:  Allowance (actual) \_\_\_\_\_

Manse (30% of cash salary) \_\_\_\_\_

Utilities and/or furnishing allowance (only if paid directly to minister) \_\_\_\_\_

Deferred Compensation (includes 403b/retirement contributions paid by church) \_\_\_\_\_

Optional Insurance Coverage (including through the Board of Pensions) \* \_\_\_\_\_

Please specify coverage: \_\_\_\_\_

SECA Tax Allowance **in excess of** 50% of SECA obligation (see Benefits below) \_\_\_\_\_

Co-insurance (Co-payment and deductible reimbursements) \_\_\_\_\_

Any Professional Allowances/expenses which are **not** part of an accountable/reimbursable plan  
(For example: auto allowance paid on a monthly basis) \_\_\_\_\_

**Total Effective Salary** \$ \_\_\_\_\_

**Benefits:**

Board of Pensions Pastor Participation Plan (required):

a. Pension/Death (**10% of the greater of effective salary or \$16,200**) \_\_\_\_\_

b. Medical (**29% of effective salary**) (**minimum dues of \$11,500**) \_\_\_\_\_

Total Pastor Participation Plan Dues (**sum of a. and b. above**): \_\_\_\_\_

SECA Tax allowance up to 50% of SECA obligation - required (**7.65% of salary + housing**) \_\_\_\_\_

Optional Insurance Coverage (including through the Board of Pensions) \* \_\_\_\_\_

Please specify coverage: \_\_\_\_\_

Other (identify) \_\_\_\_\_

**Professional Expense Reimbursements (Total)** – please itemize type and amount below \$ \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**\*Optional insurance coverage** (dental, vision, supplemental life) may be part of effective salary or other benefits. If *all* similar staff (i.e., full-time or part-time, *regardless of whether they are clergy or not*) are offered the same optional coverage paid for by the congregation, then it is **not** included in effective salary and **is** listed as other benefits. If the pastor is the only person in their class (i.e. full-time or part-time, *regardless whether they are clergy or not*)) to receive optional insurance coverage, then it **is** included in effective salary. \*If the pastor is the only staff person in their class – e.g. the only full-time employee – then optional coverage is considered to be offered to everyone in the class and is **not** included in effective salary.\*