North Alabama Presbytery

*COM Handbook – Appendix Q*

**2025 TERMS OF CALL – INSTALLED PASTORS**

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| --- | --- |
| Church: | City: |
| **Date approved by congregation:** | Name of Pastor: |
| Signature of Clerk of Session | Signature of Pastor |
| Employment: Full Time | Part Time \_\_\_\_\_\_\_\_\_\_ hours per week |

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| --- | --- | --- |
| **Effective Salary** | | **Amount** |
| Cash Salary: | | $ |
| Housing Allowance: | | $ |
|  | Manse (30% of cash salary) | $ |
|  | Utilities and/or furnishings 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:* | | $ |
| SECA Tax Allowance **in excess of** 50% SECA obligation (see Benefits below) | | $ |
| Co-insurance (co-payment and deductible reimbursements) FSA | | $ |
| Any Profession Allowances/expenses which are **not** part of an accountable/reimbursable plan (ex. Auto allowance paid monthly) | | $ |
| **Total Effective Salary** | | $ |

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| --- | --- | --- |
| **Benefits** | | **Amount** |
| **Pension/Death 10% of effective salary – BOP Required** | | $ |
| **Medical Insurance**  **BOP Required** | **Option #1 Congregational Pastor’s Package** (check one)  Pastor only – 16% of effective Salary (minimum dues $6,000)  Pastor & Spouse only - $16% of effective salary + $11,000  Pastor & Children only - 16% of effective Salary + $8,950  Pastor & Family - 16% of effective Salary + $20,600 | $ |
| **Option # 2 Transitional Pastor’s Participation** *(for Pastors enrolled in BOP Pastor’s Participation Plan as of December 31, 2024)*  Full Family Coverage **33% of effective salary**  (minimum dues $15,000) | $ |
| **SECA Tax Allowance**  **Required** | up to 50% of SECA obligation (7.65% of salary + housing) | $ |
| **Optional Insurance Coverage** | (including through the Board of Pensions)\*  *Please specify coverage:* | $ |
| **Total Benefits** | | $ |

|  |  |
| --- | --- |
| **Total Professional Expense Reimbursements (Auto, Books, Continuing Education, Etc.)** | $ |

|  |  |
| --- | --- |
| **Total Effective Salary, Benefits, Professional Reimbursements** | $ |

\***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 of 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.\*