

**Form F-1(O): Call and Compensation for Other Validated or Certified Church Service
(e.g. Presbytery Staff, Church-Related Entity Staff, Certified Christian Educator (CCE))**

The Coordinating Team of the Presbytery of Tampa Bay OR _____ located in _____, Florida recommends that these terms of call be approved or changed for _____ for their service as _____.

The meeting making this request was held on _____, and these terms are effective on _____ (date of or AFTER the meeting (see IRS Pub 517 for information on housing allowance exclusions)).

General Terms

This full-time (40 hours/week) or part-time at _____% of full-time or _____ hours/week, position is for an indefinite term (or) a definite term ending on _____ and compensation and benefits meet or exceed the minimums established by the Presbytery of Tampa Bay.

Check one:

This position includes full participation in the benefits plan of the PC(USA), described for 2021 by the Board of Pensions as “Pastor’s Participation,” including pension and medical coverage as required. (G-2.0804).

This position does or does not include participation in the benefits plan of the PC(USA), as agreed by the parties (check as needed):

- “Minister’s Choice” (all of “Pastor’s Participation” except medical)
- Other Board of Pension benefits

This position will be filled by a retired church worker who is receiving retirement benefits from the Board of Pensions and includes Post-Retirement Service Dues if required.

Specific Terms

All entries should be based on annual amounts even if for less than one year and be rounded to the nearest whole dollar.

EFFECTIVE SALARY	
<i>For more detail, see the Effective Salary Worksheet in Understanding Effective Salary from BoP available at this link.</i>	
Note: For 2021, the Presbytery’s minimum effective salary for ministers is \$45,771; for CCEs, it is 85% of that	
1	Annual gross cash salary , not excluding employee contributions to 403(b)(9) plans, tax-sheltered annuity plans, and salary reduction contributions to FSAs, HRAs, and cafeteria plans.
2	Housing, utility, and furnishings allowances (See “Rental Allowance” in IRS Pub 517)
3	Employer contributions to 403(b)(9) plans , tax-sheltered annuity plans, and equity allowances.
4	Other – a description of all other financial agreements (e.g. loans, grants, taxable fringe benefits, unvouchered allowances, etc.) must be attached to this form
5	Any allowance for Self-Employment Contribution Act (SECA) tax obligations <i>in excess of 50 percent</i> of the minister’s SECA tax obligation.
6	Other allowances , including all forms of compensation not otherwise covered on Lines 1-5 (such as medical deductible and medical expense reimbursement allowances not paid through a group benefit plan, and insurance premiums for additional insurance coverage provided for individual employees (not premiums for group plan coverage; see line 9e)).
7	Manse amount (must be at least 30 percent of lines 1-6 for members residing in employer-provided housing for Board of Pensions purposes but see “Fair Rental Value of a Parsonage” in IRS Pub 517 for tax reporting requirements.)
8	Total effective salary (sum of lines 1-7). Board of Pensions dues, if any, are computed and benefits may be determined based on this amount.

