

## Presbytery of Tampa Bay Call and Compensation Forms

*Forms approved by the Commission on Ministry October 8, 2020*

### **Completing and Returning the Call and Compensation forms**

For your convenience, please send all completed forms to the Stated Clerk by scanning and emailing (preferred) to [statedclerk+F1@pbty.com](mailto:statedclerk+F1@pbty.com), mail to the Presbytery Office, or fax to (813) 200-1054. The Stated Clerk will deliver them to the Commission on Ministry for review.

### **NEW FOR 2021**

***Starting in 2021, there are separate forms for installed, temporary, and other forms of church service;*** please be sure to use the form appropriate to the position. Contact your COM Liaison or the Stated Clerk if you have any questions about which form applies to your setting.

- Form F-1(I): Call and Compensation for *Installed Pastoral Relationships*
- Form F-1(T): Call and Compensation for *Temporary Pastoral Relationships*
- Form F-1(O): Call and Compensation for *Other Validated or Certified Church Service*

***Each form is now two pages with additional information tailored to each setting.*** Introductory information and effective salary is on the first page and benefits and signatures on the second page.

***Please note that the “Effective Salary” part of each form has one more line now than in prior years.*** This may help avoid some confusion by making our form better align with the “Effective Salary Worksheet” in [Understanding Effective Salary of the Presbyterian Church \(U.S.A.\)](#) (PDF available at the link).

***Please also note that MANY lines have been revised from prior years*** to better align with the “Effective Salary Worksheet” in [Understanding Effective Salary of the Presbyterian Church \(U.S.A.\)](#) (PDF available at the link), match the breakouts on the Board of Pensions [online calculators](#), and to include a new benefit and new rates for 2021.

***There are new blanks for “carryover” provisions*** for study leave and vacation as agreed by the parties to make it easier to report this benefit if offered beyond the minimum requirement.

***The line for “Search/Personnel Chair” has been removed as unnecessary*** since the Clerk of Session signs to certify congregational or session actions when reporting to the presbytery.

***After reviewing the additional information below and on the forms,*** please reach out to the Board of Pensions for questions about dues and benefit programs, and your COM Liaison or the Stated Clerk with other questions about the form itself.

### **Information common to completing all Call and Compensation forms**

The Constitution of the Presbyterian Church (U.S.A.) requires approval by the presbytery of both initial terms of call and any later changes in any pastoral relationship (G-2.0502), and gives the presbytery the

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authority to “establish minimum compensation standards for pastoral calls and Certified Christian Educators and Certified Associate Christian Educators within the presbytery.” (G-3.0303c).

In the Presbytery of Tampa Bay, congregations and ministries request that approval by completing and submitting the appropriate compensation and call form to the Commission on Ministry (COM) for review at the start of any pastoral relationship, no less than annually after that, and especially whenever there are changes. Presbytery of Tampa Bay policy also requires the Commission on Ministry to annually review the terms of call and any changes for ministers of the Word and Sacrament in the presbytery; consequently, congregations and ministries within the presbytery must submit the appropriate F-1 form annually *even if there are no changes*.

The constitutional requirement to obtain presbytery approval for *any* changes in any pastoral relationship (*see* G-2.0502) cannot be waived and applies whether a church is large or small, operates on a calendar year or fiscal year basis, or considers its situation unique. Use of our form to report on terms of call and compensation should be considered similarly mandatory. Contact the Stated Clerk or your COM Liaison with questions about our forms and processes.

**All sessions, pastor nominating committees, and personnel committees should review these documents from the Presbytery of Tampa Bay and Board of Pensions when developing and reviewing terms of call for ANY position:**

- The *Terms of Call Considerations* section of the Presbytery [Commission on Ministry Manual](#).
- [A Theology of Benefits](#), a scripturally based document described by the Board of Pensions as “the very foundation of our work at The Board of Pensions of the Presbyterian Church (U.S.A.),” and “it guides the course we chart.”
- [Living by the Gospel](#), a guide to structuring ministers’ terms of call. It also details Pathways to Renewal and includes salary study information.
- [Understanding Effective Salary of the Presbyterian Church \(U.S.A.\)](#) (PDF available at the link). This booklet describes the types of compensation and reimbursements most frequently paid by church employers and identifies those types that must be included in effective salary.

### **Important Tax Information**

How the IRS treats compensation for ministers and the requirements of the Self Employment Contributions Act (SECA) for ministers contributing to Social Security go well beyond a single form provided by the Presbytery. At the very least, all involved in establishing or reviewing compensation for ministers should also review:

- The most recent versions of *Tax Guide for Ministers and Federal Reporting Requirements for Churches* available from the Board of Pensions [Benefits Connect](#) website (organizations without a Benefits Connect account may contact the presbytery office for copies of each).
- [IRS Publication 517](#), Social Security and Other Information for Members of the Clergy and Religious Workers.

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