

**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.*

<b>EFFECTIVE SALARY</b>		
<i>For more detail, see the Effective Salary Worksheet in Understanding Effective Salary from BoP available at <a href="#">this link</a>. Note: Visit the <a href="#">Presbytery’s website</a> for current minimum effective salary; for CCEs, it is 85% of that.</i>		
1	<b>Annual gross cash salary</b> , not excluding employee contributions to 403(b)(9) plans, tax-sheltered annuity plans, and salary reduction contributions to FSAs, HRAs, and cafeteria plans.	
2	<b>Housing, utility, and furnishings allowances</b> (See “Rental Allowance” in IRS Pub 517)	
3	<b>Employer contributions to 403(b)(9) plans</b> , tax-sheltered annuity plans, and equity allowances.	
4	<b>Other</b> – 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	<b>Other allowances</b> , 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	<b>Manse amount</b> (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	<b>Total effective salary</b> (sum of lines 1-7). Board of Pensions dues, if any, are computed and benefits may be determined based on this amount.	

**BENEFITS**

*As required by PC(USA), Presbytery of Tampa Bay, or provided by the employing congregation*

9	<b>Board of Pensions Benefits</b> (Transfer amounts from BoP <a href="#">calculator</a> or <a href="#">Benefits Connect</a> )	
9a	Medical Coverage (amount defined by BoP for different plans)	
9b	Defined Benefit Pension Plan (8.5% of Line 8)	
9c	Death and Disability Plan (1% of Line 8)	
9d	Temporary Disability Plan (0.5% of Line 8)	
9e	Optional BoP Programs (Dental, Vision, etc. offered to all employees in the Benefits Plan)	
10	BoP Post Retirement Service Dues (if retired minister serves >20hrs/wk, 12% of Line 8)	
11	Continuing Education accountable reimbursement allowance (min. is \$1200)	
12	Auto/Professional accountable reimbursement allowance	
13	Self-Employment Contribution Act (SECA) supplement (up to 50% of the SECA obligations may be included here ((Line 8 - Line 3 - Line 5) * 7.65%); amounts >50% must be included on line 5). <i>Note: SECA supplement is considered part of salary on IRS Form W-2.</i>	
14	Reimbursements from IRS Section 105 Health Reimbursement Account	
15	<b>Total Benefits</b> (sum of lines 9-14)	

<b>TOTAL EFFECTIVE SALARY AND BENEFITS</b> (Line 8 + Line 15)	
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**Other items – Note: Study Leave minimum is 2 weeks/year; Vacation minimum is 4 weeks/year**

**Study Leave** \_\_\_\_\_ weeks per year; up to \_\_\_\_ weeks may be carried over, up to \_\_\_\_\_ weeks total.

**Vacation Leave** \_\_\_\_\_ weeks per year; up to \_\_\_\_ weeks may be carried over, up to \_\_\_\_\_ weeks total.

**Sabbatical Leave** \_\_\_\_\_ weeks after \_\_\_\_\_ years. (See COM Sabbatical Policy for guidance)

**For new calls only:** The employer agrees to pay  all moving expenses (or)  moving expenses up to \$\_\_\_\_\_.

**By signing below, we certify that we agree that the amounts above and any attachments properly reflect the agreement between the minister and employing organization and approved by the presbytery through the Commission on Ministry.**

**Minister**

\_\_\_\_\_  
 Name                                      Signature                                      Date                                      Contact phone number

**Coordinating Team Chair, Clerk of Session, or other entity board representative as appropriate**

\_\_\_\_\_  
 Name                                      Signature                                      Date                                      Contact phone number

**Commission on Ministry Chair**

\_\_\_\_\_  
 Name                                      Signature                                      Date                                      Contact phone number

**Stated Clerk**

\_\_\_\_\_  
 Name                                      Signature                                      Date                                      Contact phone number