

**Form F-1(T): Call and Compensation for Temporary Pastoral Relationships**  
**(e.g. Interim Pastor, Interim Associate Pastor, Stated Supply, Parish Associate, Commissioned Pastors)**  
**(See G-2.0504b. & COM Policy)**

The session of \_\_\_\_\_ located in \_\_\_\_\_, Florida, recommends that these terms of call be  
 approved or  changed for \_\_\_\_\_ for their service as our  Interim Pastor,  Interim Associate  
 Pastor,  Stated Supply,  Parish Associate,  Commissioned Pastor.

The session 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 a  
 definite term ending on \_\_\_\_\_ as determined by the presbytery in consultation with the session, and  
 compensation and benefits meet or exceed the minimums established by the Presbytery of Tampa Bay. {NOTE: For  
 commissioned pastors, the term may be for up to three years, reviewed annually; others may not exceed twelve months}.

**Check one:**

- This position includes full participation in the benefits plan of the PC(USA), described now by the Board of Pensions  
 (BoP) 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):
  - "Minister's Choice" (all of "Pastor's Participation" except medical)  Other Board of Pensions 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>.</i>	
<b>Note: Visit the <a href="#">Presbytery's website</a> for current minimum effective salary; for Commissioned Pastors, it is 85% of that.</b>	
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.

