

Guidance for Completing Form F-1: Call and Compensation for Pastoral Relationships & Other Church Service

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, mail to the Presbytery Office, or fax to (813) 200-1054. The Stated Clerk will deliver them to the Commission on Ministry for review.

An amendment to the Book of Order that went into effect in July 2023 requires twelve weeks of family medical leave for all installed pastoral relationships (see G-2.0804). In approving the amendment, the General Assembly also approved the following definition of “family leave” as including but not limited to the following:

- ***Leave to accommodate the birth, foster placement, or adoption of a child;***
- ***Leave to provide care to an ill or disabled family member;***
- ***Leave to heal following a loss or tragic event.***

This provision should be considered required for temporary pastoral relationships, too; any questions about that should be communicated to your COM Liaison

Please note that there is now just one form for installed, temporary, and other forms of church service; please be sure to check the block appropriate to the position on the first page and fill it in accordingly. Contact your COM Liaison or the Stated Clerk if you have any questions about which option on the first page applies to your setting.

Please note that the “Effective Salary” part of each form is aligned to match the definitions used on the “Effective Salary Worksheet” in [Understanding Effective Salary of the Presbyterian Church \(U.S.A.\)](#) (PDF available at the link).

After reviewing the additional information below and on the form, 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.

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 authority to “establish minimum compensation standards, including provisions for dissolution terms, for pastoral calls and for those serving in temporary pastoral service, 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 Form F-1 to the Commission on Ministry (COM) for review at the start of any pastoral relationship, whenever there are changes, and no less than annually after that.

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,

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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.

The 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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