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

*Return completed forms to statedclerk@pbty.com*

**TYPE OF POSITION *(check one)*:**

🞎 **Installed Pastoral Relationship** *(Pastor, Co-Pastor, Associate Pastor; see G-2.0504 and G-2.0504a.)*

The congregation of located in , Florida recommends that these terms of call be 🞎 approved or 🞎 changed for for their service as our installed 🞎 Pastor, 🞎 Co-Pastor, or 🞎 Associate Pastor. **The congregational 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).*

🞎 **Temporary Pastoral Relationship** *(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).*

* **Other Validated or Certified Church Service** *(e.g. Presbytery Staff, Church-Related Entity Staff, Certified Christian Educator (CCE))*

The 🞎 Coordinating Team of the Presbytery OR 🞎 the session/board of 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** (choose one: 🞎 10 to 15 hours per week (25%)**,** 🞎 20 to 25 hours per week (50%),or🞎 30 to 35 hours per week (75%)), 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. *NOTE: All temporary positions must be reviewed annually (see G-2.0504b).*

**BOARD OF PENSIONS OF THE PC(USA) BENEFIT OPTIONS.** *Check one:*

🞎 **Congregational Pastors Package**: Required for all installed pastoral relationships beginning on or after January 1, 2025, and available for temporary pastoral relationships of 20 hours or more weekly.

🞎 **Transitional Pastor’s Participation:** Ordinarilyrequired for all installed positions enrolled in “Pastor’s Participation” on December 31, 2024; exceptions will be granted if COM determines that the Congregational Pastors Package will result in savings *without a decrease in benefits or effective compensation* for the minister.

🞎 **Covenant Package:** Providespension, income protection and other benefits for temporary pastoral relationships and all other employees working 20 or more hours per week but without medical benefits.

🞎 **“Menu” Plan:** A la carte benefits for anyone not eligible for one of the above packages or tailored to a specific situation in consultation with the Commission on Ministry.

🞎 This call is to a person already 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 dollar. See the Effective Salary Worksheet in* ***Understanding Effective Salary*** *available from BoP at* [*this link*](https://www.pensions.org/what-we-offer/employer-guidance/effective-salary) *(*[*https://www.pensions.org/what-we-offer/employer-guidance/effective-salary*](https://www.pensions.org/what-we-offer/employer-guidance/effective-salary)*) for definitions of terms used in the worksheet below*

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| **EFFECTIVE SALARY*****For 2025, the Minimum Effective Salary is $56,459 for all installed, full-time positions. Pro-rate the minimum for all part-time positions.*** |
| 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. Note: Voluntary contributions withheld at an employee’s request do not need to be reported. |  |  |
| 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 ***more than*** 50 percent 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.* |  |  |

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| **BENEFITS***As required by PC(USA), Presbytery of Tampa Bay, or provided by the employing congregation* |
| 9 | **Board of Pensions**Please transfer amounts from the BoP [Decision Guide for Minister Benefits](https://www.pensions.org/decision-guide/)) at <https://www.pensions.org/decision-guide/>) or other BoP worksheet |
| 9a | Pension |  |  |
| 9b | Death and Disability |  |  |
| 9c | Temporary Disability |  |  |
| 9d | Medical (Congregational Pastors Participation Member only OR Transitional total) |  |  |
| 9e | Medical (Family members) |  |  |
| 9f | Employer-paid optional benefits (e.g. dental, etc. offered to all covered employees) |  |  |
| 10 | BoP Post Retirement Service Dues (if retired minister serves >20hrs/wk, 12% of Line 8) |  |  |
| 11 | Continuing Education accountable reimbursement allowance (***minimum* 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 ((Lines 1 + 2 + 4+ 6 + 7) \* 7.65%); amounts >50% must be included on line 5). *Note: SECA supplement is considered part of salary on IRS Form W-2.*  |  |  |
| 14 | Reimbursements from IRS Section 105 Health Reimbursement Account |  |  |
| 15 | **Total Benefits** (sum of lines 9-14) |  |  |
|  |  |  |  |
|  | **TOTAL EFFECTIVE SALARY AND BENEFITS** (Line 8 + Line 15) |  |  |

**OTHER ITEMS**

 **Family Medical Leave: 12 weeks** (*See Book of Order, G-2.0804*).

 **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.

*Note:* ***Study Leave minimum*** *is 2 weeks/year;* ***Vacation minimum*** *is 4 weeks/year*

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

 **For new calls only:** The congregation agrees to pay moving expenses up to $ .

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***By signing below, we certify that we agree that the amounts above and any attachments properly reflect the agreement between the minister and congregation or appropriate entity and are recommended for approval by the presbytery through the Commission on Ministry.***

**Minister**

Name Signature Date Contact phone number

**Clerk of Session** *(for congregations)* **or Employer Representative** *(for other settings)*

Name Signature Date Contact phone number

***By signing below, we certify that the terms reported above have been approved by the Commission on Ministry on behalf of the Presbytery of Tampa Bay.***

**Commission on Ministry Chair**

Name Signature Date Contact phone number

**Stated Clerk**

Name Signature Date Contact phone number