

Form F-1: Report of Terms of 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:** Ordinarily required 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:** Provides pension, 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>) for definitions of terms used in the worksheet below

EFFECTIVE SALARY		
<i>For 2026, the Minimum Effective Salary is \$58,200 for all installed, full-time positions. Pro-rate the minimum for all part-time positions.</i>		
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.	

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 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 \$1500)	
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). <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	Total Benefits (sum of lines 9-14)	

TOTAL EFFECTIVE SALARY AND BENEFITS (Line 8 + Line 15)	
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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