

COM Form A
**Installed Ministers (Teaching Elders) or
Certified Christian Educators
Terms of Call for 2025**
Committee on Ministry – Grace Presbytery

Name: Minister/Certified Christian Educator

City, Name of Church

Check all boxes and fill in all blanks that apply:

- A. Is this a _____ Minister (Teaching Elder) _____ Certified Christian Educator (CCE)
B. What is the person's role? _____ Pastor, _____ Co-Pastor, _____ Associate Pastor,
_____ Designated Pastor, _____ Certified Christian Educator
C. Is this _____ full-time or _____ part-time? If part time, _____ number of hours per week.
D. The position begins _____.
E. The following figures are _____ annual _____ monthly.
F. The date of the congregational (or session if educator) meeting recommending this call
was _____. The recorded vote was: _____ yes _____ no _____ abstain.
G. The fiscal year of the church is the calendar year
From _____ to _____.

**H. Attach the current financial report (budget and balance sheet, etc.) and the minutes from the
Congregational Meeting (or session if educator).**

Compensation:

- Line 1: \$ _____ Cash Salary (*regular payroll, salary supplements*)
Line 2: \$ _____ Housing/Utility Allowance (*rent, utilities, mortgages, property taxes, furnishings, etc.*)
Line 3: \$ _____ Supplemental Insurance Premiums **not** offered through the Board of Pensions.
BOP Supplemental now on line 15.
Line 4: \$ _____ Other Income (*Bonus, loans, unvouchered allowances (Such as an auto allowance)*)
Specify type: _____
Line 5: \$ _____ Fair Rental Value of Manse (*must be at least 30% of Lines 1 - 4 +7+8*)
Line 6: \$ _____ **Total Compensation Subject to SECA** enter SECA at 7.65% on line 11.

Compensation not Subject to SECA:

- Line 7: \$ _____ Deferred Income (*Board of Pensions 403b*) **Employer match is reported on line 16.**
Line 8: \$ _____ Tax Advantaged IRS Section 125 Plans (*Dependent Care FSA, Health Care FSA, etc.*)
Line 9: \$ _____ **EXCESS** Social Security Offset (*above 7.65% of Lines 6*) **See Line 11 first.**
Line 10: \$ _____ **Total Effective Salary (Lines 6-9) 2025 Minimum for full-time pastoral positions is \$56,878.**

Reimbursements:

- Line 11: \$ _____ **Social Security Offset (recommendation is 7.65% of the Total of Line 6 and Line 18)**
Line 12: \$ _____ Business Travel/Automobile *Auto miles vouchered at the current IRS mileage rate.*
Line 13a: \$ _____ Continuing Education Minimum for full-time of \$1,500
Line 13b: \$ _____ Professional Expenses Minimum for full-time of \$500

Benefits not subject to Board of Pensions Dues:

- Line 14a: \$ _____ Board of Pension Dues-Active, installed pastor
Line 14b: \$ _____ Board of Pension coverage for spouse
Line 14c: \$ _____ Board of Pension coverage for dependents
Line 14d: \$ _____ Total (14a, b, c) Board of Pension Dues

www.pensions.org/decision-guide

\$ _____ (Transitional Pastors Plan) OR
 \$ _____ (Congregational Pastors Package) Please check coverage level
 ___ Pastor
 ___ Pastor and Spouse
 ___ Pastor and Dependents
 ___ Pastor and Family (spouse and dependents)

For Certified Christian Educators, the church will need to contact Employer Services at 1-800-773-7752 for a Benefits Proposal.

Line 15: \$ _____ Supplemental Insurance Premiums for benefits offered through the Board of Pensions, i.e., Dental, Vision Eyewear, Supplemental Death, and Supplemental Disability.

Line 16: \$ _____ Employer 403(b) Match—**Employee must contribute, otherwise report contributions on Line 7 above.**

Line 17: \$ _____ Internal Revenue Code Section 105 Health Reimbursement Account Contributions

Line 18: \$ _____ Moving Expenses **Included in Taxable Income**, but not subject to Board of Pensions Dues

Line 19: Study Leave: _____ weeks per year (includes Sundays, cumulative to 3 years) *2025 Minimum is 2 weeks/year*

Line 20: Vacation Leave: _____ weeks per year (including 4 Sundays)..... *2025 Minimum is 4 weeks/year*

Line 21: Sabbatical Leave: _____ weeks after _____ years (as applicable)

Line 22: \$ _____ **Total Compensation Package** (*Lines 10 through 18*)

Line 23: \$ _____ **Total Cost to the Church** (*Line 22 minus Line 5*)

Line 24: \$ _____ **Total Compensation paid directly to minister/educator** (*Lines 1+2+4+9+11+18*)

Having moderated the congregational (or) session meeting which extended this call, I certify that the call has been made in all respects according to the Form of Government and all policies of Grace Presbytery, and that the congregational representatives who signed this call were authorized to do so by vote of the congregation. Additionally, we confirm that this information has been reported to the Board of Pensions through Benefits Connect at the Board of Pensions Website.

<u>Signature</u>	<u>Cell Phone</u>	<u>Email Address</u>
_____ Moderator of the Meeting	() _____	_____
_____ Minister/Certified Educator/Candidate	() _____	_____
_____ Search Committee Moderator.....	() _____	_____
_____ Clerk of Session.....	() _____	_____
_____ Committee on Ministry Moderator....	() _____	_____
_____ Stated Clerk of Grace Presbytery.....	() _____	_____

Ministers Transferring from Another Presbytery: If this person is a member of another presbytery, complete the following:

Name of Dismissing Presbytery _____ Address _____

Name of Stated Clerk _____ Stated Clerk's Email: _____

- NOTES:**
- All of the terms of call are listed above. All other financial agreements (loans, sabbaticals, family leave, etc.) must be attached to this form and approved by the minister, congregation and Committee on Ministry.
 - Please email completed form to tammy@gracepresbytery.org, or fax to 214-637-6324, or mail to: COM c/o Grace Presbytery 6100 Colwell Blvd. Ste. 100, Irving TX 75039.