

COM Form B  
**Temporary Positions  
Contract for 2026**

Name of Minister/ Educator/CP

Committee on Ministry – Grace Presbytery

City, Name of Church

**Check all boxes and fill in all blanks that apply:**

- A. Is this a \_\_\_ Minister (Teaching Elder), \_\_\_ Commissioned Pastor, \_\_\_ Educator
- B. Is this person Honorably Retired? \_\_\_ yes \_\_\_ no. Are they working 20 hours or more? \_\_\_ yes \_\_\_ no
- C. What is the person's role? \_\_\_ Interim Pastor, \_\_\_ Interim Associate Pastor, \_\_\_ Stated Supply, \_\_\_ Commissioned Pastor, \_\_\_ Moderator, \_\_\_ Educator
- D. What authority will they have? \_\_\_ Moderate the session \_\_\_ administer the sacraments \_\_\_ officiate at marriages.
- E. Is this \_\_\_ full-time or \_\_\_ part-time? If part-time, \_\_\_ number of hours per week.
- F. The position begins \_\_\_ and will end \_\_\_. (No longer than 1 year.)
- G. The following figures are \_\_\_ annual \_\_\_ monthly \_\_\_ Other-Specify \_\_\_\_\_
- H. The date of the session meeting recommending this contract was \_\_\_\_\_.  
The recorded vote was: \_\_\_ yes \_\_\_ no \_\_\_ abstain.
- I. The church year is \_\_\_ the calendar year or \_\_\_ the fiscal year from \_\_\_\_\_ to \_\_\_\_\_.
- J. Will the church be providing benefits for this person? \_\_\_ yes, \_\_\_ no? If yes, complete Line 14 below.
- K. Has the session prepared and adopted a budget that supports the church's financial requirements for the next 12 months? \_\_\_ Yes \_\_\_ No  
If no, please explain

Has the session conducted a full financial review of its financial books and records for the year just ended?  
\_\_\_ Yes \_\_\_ No  
If no, please explain

Has the session completed a review to determine the financial sustainability of this call?  
\_\_\_ Yes \_\_\_ No  
If no, will the session undertake this review this year? \_\_\_ Yes \_\_\_ No  
If no, please explain

**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 is 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** (lines 1-5) 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) 2026 Minimum for full-time pastoral positions is \$58,300.**

**Reimbursements:**

- Line 11: \$ \_\_\_\_\_ **Social Security Offset (at or below 7.65% of the Total of Lines 6 + 18)**
- Line 12: \$ \_\_\_\_\_ Business Travel/Automobile-Actual mileage amounts not vouched at the prevailing IRS standard auto mileage rate must be included on Line 4.
- Line 13a: \$ \_\_\_\_\_ Continuing Education Minimum for full-time of \$1,500
- Line 13b: \$ \_\_\_\_\_ Professional Expenses Minimum for full-time of \$500

**Benefits:**

- Line 14: \$ \_\_\_\_\_ Board of Pension Dues

NOTE: Use this web address to determine BOP Dues amounts: [//www.pensions.org/decision-guide](http://www.pensions.org/decision-guide)  
If the amount on Line 14 above does not equal the amount computed using the website BOP Calculator, identify any difference here:

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BOP Dues Package is calculated using (check one)

- Transitional Pastors Plan  
 Congregational Pastors Package Please check coverage level

Please check coverage level and show dollar amount on Line 14

- Pastor  
 Pastor and Spouse  
 Pastor and Dependents  
 Pastor and Family (spouse and dependents)

OR

- Line 14a: \$ \_\_\_\_\_ For **active ministers**, who negotiate the Covenant Package Benefits with or without Select Benefits Healthcare.

OR

For **retired ministers**, serving 20 hrs. a week or more, Post-retirement Service Dues are assessed at 12% of the Effective Salary.

OR

For **Commissioned Pastors**, those Select Benefits, for which they are eligible, offered by the Church, that are negotiated and/ or appropriate to the employment context.

- 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) *2024 Minimum is 2 weeks/year*

- Line 20: Vacation Leave: \_\_\_\_\_ weeks per year (including 4 Sundays) *2024 Minimum is 4 weeks/year*

- Line 21: Sabbatical Leave: \_\_\_\_\_ weeks after \_\_\_\_\_ years (as applicable)

- Line 22: \$ \_\_\_\_\_ **Total Compensation Package (Lines 10 through 13b + 14a through 18)**

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

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

Having moderated the 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 ( ) _____	_____
_____	Clerk of Session.....( ) _____	_____
_____	Committee on Ministry Moderator.....( ) _____	_____
_____	Stated Clerk of Grace Presbytery .....( ) _____	_____

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

Name of Dismissing Presbytery \_\_\_\_\_ Address \_\_\_\_\_

Name of Stated Clerk \_\_\_\_\_ Stated Clerk's email: \_\_\_\_\_

**NOTES:**

- All the financial terms of the contract are listed above. All other financial agreements (loans, sabbaticals, family leave, etc.) must be attached to this form and approved by the minister (or commissioned ruling elder), session and COM.
- Part-time position minimums should be prorated on the full-time minimum, except for Parish Associates who can be without compensation.
- Nonmonetary provisions of the contract must be attached to this form.
- The **Interim Responsibilities** must be attached to this form.
- Please email completed form to [tammy@gracepresbytery.org](mailto: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.