

COM Form A  
**Installed Ministers (Teaching Elders) or  
 Certified Christian Educators**  
**Terms of Call for 2026**  
 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 church year is \_\_\_\_\_ the calendar year or \_\_\_\_\_ the fiscal year from \_\_\_\_\_ to \_\_\_\_\_.
- H. 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 annual financial review (G-3.0133) 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 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) 2026 Minimum for full-time pastoral positions is \$58,300.**

**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 14 \$ \_\_\_\_\_ Total of 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:

BOP Dues Package is calculated using (check one):

- Transitional Pastors Plan
- Congregational Pastors Package

Please also check coverage level below.

Please check the coverage level and show the dollar amount on Line 14 above:

- 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) *2026 Minimum is 2 weeks/year*

Line 20: Vacation Leave: \_\_\_\_\_ weeks per year (including 4 Sundays)..... *2026 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](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.