Name of Minister/ Educator/CP

COM Form B
Temporary Positions
Contract for 2027
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 thirty-six months in length [BOO G-2.0504]. However, any change during this thirty-six-month period which affects the Total Compensation Package, Line 22, **must** be submitted for COM approval when it occurs.)*
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 an annual financial review (G-3.0113) 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 line11.

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)* **2027** ***Minimum for full-time pastoral positions is $60,050.***

Reimbursements:

Line 11: $_____ **Social Security and Medicare Tax Offset** (***recommendation is 7.65% of the Total of Lines 6 and Line 18 as adjustedwhen total exceedsapplicable social security wage limit)***

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
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 coverage level and show dollar amount on Line 14 above:

☐ 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, list amount.

OR

For **retired ministers**, serving 20 hrs. a week or more, list 10% of the Effective Salary.

OR

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

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 18)*

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

Line 24: $_____ **Total Compensation paid directly to the minister/educator** (*Lines1+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.

Signature		**Cell Phone**	**Email Address**
_____	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, or fax to 214-637-6324, or mail to: COM c/o Grace Presbytery 6100 Colwell Blvd. Ste. 100, Irving TX 75039.