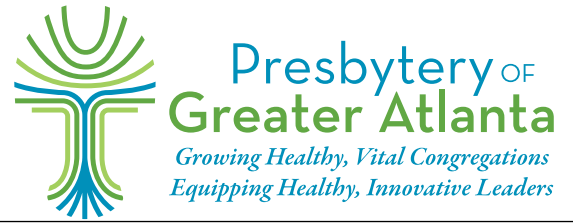


ANNUAL REPORT OF TERMS OF CALL



*This form is **only** for installed pastors, co-pastors, and associate pastors.
Do **not** use this form to report compensation for contract call pastors.*

MINISTER _____

CONGREGATION _____

STARTING DATE FOR NEW TERMS OF CALL _____ HOURS PER WEEK _____

PASTOR

CO-PASTOR

ASSOCIATE PASTOR

SPECIFIC TITLE _____

	PREVIOUS YEAR	CURRENT YEAR
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BASE COMPENSATION

Cash Salary	_____	_____
Housing Allowance	_____	_____
Bonuses, Unvouchered Allowances, Gifts	_____	_____
403b Employer Contribution (<i>not matching</i>)	_____	_____
Other Taxable Income (<i>describe</i>) _____	_____	_____
Manse Value (<i>rental value, at least 30% of other items if provided</i>)	_____	_____

TOTAL EFFECTIVE SALARY (*items above*)

ADDITIONAL REQUIRED COMPENSATION

Social Security Offset/SECA Allowance (<i>7.65% of Effective Salary</i>)	_____	_____
BOP Pastor's Participation	_____	_____
VACATION (<i>minimum 4 weeks</i>)	_____ weeks	_____ weeks
CONTINUING EDUCATION (<i>minimum 2 weeks</i>)	_____ weeks	_____ weeks
PAID FAMILY MEDICAL LEAVE (<i>minimum 12 weeks</i>)	_____ weeks	_____ weeks
First Call Pastors (<i>\$800 total, for a two-year program</i>)	_____	_____

REIMBURSABLE/VOUCHERED EXPENSES

Continuing Education (<i>minimum \$1,000</i>)	_____	_____
Mileage/Auto	_____	_____
Professional Expenses	_____	_____
Other Vouchered Expenses	_____	_____

TOTAL REIMBURSABLE/VOUCHERED EXPENSES (*minimum \$5,100*)

PREVIOUS YEAR

CURRENT YEAR

ADDITIONAL OPTIONAL BENEFITS *(select as appropriate)*

BOP Vision Dental Supplemental Death

403b Matching Contribution

Sabbatical Leave after ____ years

ADDITIONAL TERMS: The following additional terms (if any) are part of this call.

APPROVAL DATES

SESSION

CONGREGATIONAL MEETING

SIGNATURE

CLERK OF SESSION

DATE

INSTRUCTIONS FOR PASTORAL CALL FORM

PRESBYTERY OF GREATER ATLANTA

This pastoral call form reflects the pastoral call process described in G-2.08 of the *Book of Order* in the Presbytery of Greater Atlanta for non-designated installed pastoral positions in the Presbytery.

HOURS PER WEEK, TITLE, AND RESPONSIBILITIES: Indicate on the form the number of hours to be worked per week and any specific title for the position. A job description must be attached to the agreement. Duties required of this position must be commensurate with the number of hours indicated in the agreement.

COMPENSATION AND BENEFITS: The terms of call for an installed pastor must always meet the minimums described in [COM Policy 12](#). **Required elements of this package are indicated below with an asterisk (*).**

CASH SALARY AND HOUSING ALLOWANCE*: Ordained ministers are eligible to have all or part of their compensation declared as a housing allowance. The pastor should determine what amount they wish to have designated as such, but the actual amount so designated must be included in the terms of call as approved by the congregation.

EFFECTIVE SALARY*: Cash salary, housing allowance, and other taxable compensation constitute effective salary. This amount is used by the Board of Pensions in the calculation of various benefits. Consult the Board of Pensions at www.pensions.org or 1-800-773-7752 for further information on calculating effective salary.

SOCIAL SECURITY OFFSET/SECA ALLOWANCE*: Ministers are considered self-employed for federal tax purposes and are required to pay SECA directly to the IRS. Churches cannot pay FICA on minister compensation but rather increase the compensation of an installed pastor to cover the portion of SECA (7.65%) that would ordinarily be covered by an employer.

BOP PASTOR'S PARTICIPATION*: This comprehensive plan from the Board of Pensions includes participation in the Board's defined benefit pension plan, the death and disability plan, the temporary disability plan, the Employee Assistance Plan, and other assistance and education programs. It also includes family medical coverage. The full cost of this coverage must be paid by the congregation.

VACATION*: A minimum of four weeks' vacation is required, including four Sundays. This total amount is prorated based on the number of hours worked per week.

CONTINUING EDUCATION*: A minimum of two weeks' continuing education leave is required, including two Sundays. This total amount is prorated based on the number of hours worked per week.

PAID FAMILY MEDICAL LEAVE*: Twelve weeks of paid family medical leave is required for all installed pastoral positions. [COM Policy 20](#) describes the standard terms of paid family medical leave.

MANSE VALUE: If the church provides a manse for the pastor's use, the annual fair market rental value of the manse is included in effective salary. No cash is provided for this amount, but it is used in the calculation of Effective Salary. The Board of Pensions requires that the manse amount is at least 30 percent of all other compensation included in Effective Salary.

REIMBURSABLE/VOUCHERED EXPENSES*: A congregation must allocate at least \$5,100 to reimbursable expenses, with a minimum of \$1,000 available for continuing education. Amounts reimbursed through vouchers/accountable reimbursement plan are generally not taxable. These amounts may be divided as best fits the context of the pastor and congregation.

FIRST CALL PASTORS: Any minister in their first call in a congregation is required to participate in the presbytery's First Call Pastors program for support and coaching during their first two years of ministry. The congregation pays the full cost of \$400 per year for each of the first two years.