2026 TERMS OF CALL WORKSHEET - PASTORAL COMPENSATION

A SALARY

A1 Base Salary
(Presbytery Minimum $31,016) $_____

A2   Experience Factor
$250 per year up to 10 years $_____

A3 Total Base Salary
(Lines A1 & A2) $_____

A4   Deferred Compensation, IRA, Annuities,
Other Non-Reimbursable Allowances *(Do not
include expenses reimbursed w/vouchers)* $_____

A5   Total Salary (Lines A3 + A4) $_____

B   HOUSING

B1   Utilities Allowance (optional) $_____

B2   Housing Allowance - When manse is not $_____
provided, churches are urged to provide
adequate allowance. (Presbytery Minimum $9,305)

OR   OR

B3   Manse Equivalent - 30% of total salary (A5) **plus** $ _____
any other allowances if provided for housing (B1).
When manse is provided, this is not a cash payment,
but a manse equivalent for determining Pension Dues.
(Lines A5 + B1 x .30)

B4   Total Housing (B1 + B3 <u>or</u> B1 + B2) $_____

C   EFFECTIVE SALARY

C1   Total Salary & Housing (A5 + B4) $_____

BENEFITS

D   SOCIAL SECURITY EQUIVALENT

D1   Effective Salary x .0765 $_____
(Line C1 x .0765)

REIMBURSEMENT PLAN EXPENSES

E   **PROFESSIONAL EXPENSES** - (accountable reimbursement plan)
(Presbytery Minimum – Auto Expense, etc. - $3,625.00)

$\hspace{3cm}$ $_____

F   **PROFESSIONAL DEVELOPMENT** - (accountable reimbursement plan)
(Presbytery Minimum - Continuing Ed & Book Allowance, $1,275.00) $_____

G   **OTHER REIMBURSABLE ACCOUNTS** $_____

H   **TOTAL COMPENSATION** $_____
(Lines C1 + D1 + E + F+G)

ADDITIONAL BENEFITS (I, J K and *L REQUIRED) (*If you are installed)

I   **VACATION** (Presbytery Minimum 4 weeks)   _____

J   **STUDY LEAVE** (Presbytery Minimum 2 weeks)   _____

K   **12 Weeks of Paid Family Medical** leave for the following: _____
- to accommodate the birth, foster placement or adoption of a child
- to provide care to an ill or disabled family member, and
- to heal following a loss or tragic event

L   **PRESBYTERIAN PENSION/MEDICAL INSURANCE**
Choose which package you are using:
1) Transitional Pastor's Participation – for congregations with pastors installed before 12/31/2024
2) Congregational Pastors Package – for congregations with pastors installed after 12/31/2024
     OR – for congregations/pastors choosing this plan

L-1) Transitional Pastor's Participation

Effective Salary x .47 (Line C1 x .47) $_____
[If Line C1 is $50,000 or less for 2026],
use the BOP minimum to calculate as follows:
$50,000 x .37 [Medical]   __$18,500.00___
Line C1 x .085 [Pension]   _____
Line C1 x. .01 [Death and Disability]   _____
Line C1 x .005 [Temporary Disability]   _____
Enter total of these on line L-1, above and to the right.
You are advised to go to the BOP dues calculator at www.pensions.org to verify your figures.
**BOP offers other benefits that, if chosen, will be billed in excess of the 47%.
Payroll deductions will need to be set up to reimburse the church for these charges,
unless the church has included such additional benefits in the terms of call.

L-2) <u>Congregational Pastors Package</u>

Effective Salary x .275 (Line C1 x .275) $_____
[If Line C1 is $37,145 or less for 2026],
use the BOP minimum to calculate as follows:
$37,145 x .175 [Medical] Member Only**   __$6,500.00____
Line C1 x .085 [Pension]   _____
Line C1 x. .01 [Death and Disability]   _____
Line C1 x .005 [Temporary Disability]   _____
Enter total of these on line L-2, above and to the right.
You are advised to go to the BOP dues calculator at www.pensions.org to verify your figures.
**Medical amount may change if Dependent Coverage option with Employer Cost-Sharing
has been selected.
***BOP offers other benefits that, if chosen, will be billed in excess of the 27.5%.
Payroll deductions will need to be set up to reimburse the church for these charges,
unless the church has included such additional benefits in the terms of call.

M   <u>SABBATICAL LEAVE</u>   _____

<u>TOTALS</u>

N   <u>TOTAL COST TO CHURCH</u> (Housing Allowance) $ _____
(Lines H + L)

O   <u>TOTAL COST TO CHURCH</u> (With Manse) $ _____
(Line H - B3 + Line L)