

## Pastoral Call Form

### Presbytery of East Tennessee Presbyterian Church (U.S.A.)

The \_\_\_\_\_ Presbyterian Church of \_\_\_\_\_ (City, State), being well satisfied with your qualifications for ministry and confident that we have been led to you by the Holy Spirit as one whose service will be profitable to the spiritual interests of our church and fruitful for the Kingdom of our Lord, earnestly and solemnly calls you, \_\_\_\_\_ to undertake the office of \_\_\_\_\_ (Pastor, Associate Pastor) of this congregation, beginning \_\_\_\_\_, promising you in the discharge of your duty all proper support, encouragement, and allegiance in the Lord.

That you may be free to devote (full-time/part-time) to the ministry of the Word and Sacrament among us, we promise and obligate ourselves to provide you the following annually:

- |  |                 |
|--|-----------------|
| 1. Annual Cash Salary (\$34,949 minimum)                             | \$ _____        |
| 2. Housing Allowance (\$10,485 minimum)                              | \$ _____        |
| 3. Other Applicable Income (please explain)                          | \$ _____        |
| 4. <b>Effective Salary (ES) Minimum \$45,434</b>                     | <b>\$ _____</b> |
| 5. SECA Tax Reimbursement (7.65% of ES)                              | \$ _____        |
| 6. Board of Pensions Dues  |                 |
| a. Covenant Package (10% of ES)                                      | \$ _____        |
| b. Medical Coverage for minister (16% of ES)                         | \$ _____        |
| c. Family Medical Coverage   | \$ _____        |
| 7. Deferred Income (employer contribution to annuity, savings, etc.) | \$ _____        |
| 8. Insurance Premiums (beyond BoP Covenant Package)                  | \$ _____        |

*The following expenses of ministry should be reimbursed through an accountable plan:*

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|---|----------|
| 9. Mileage Allowance (at current IRS Rate)                                | \$ _____ |
| 10. Continuing Education Allowance (minimum \$2,000)                      | \$ _____ |
| 11. Professional Expense Allowance  | \$ _____ |
| 12. Total Compensation Package  | \$ _____ |
| 13. Moving expenses ( <i>half of moving costs, reimbursed by church</i> ) | \$ _____ |
| 14. Weeks of Paid Vacation Leave (minimum – 4)                            | _____    |
| 15. Weeks of Paid Continuing Education Leave (minimum – 2)                | _____    |
| 16. Weeks of Paid Family Leave (minimum – 12)                             | _____    |

The Presbytery of East Tennessee recommends that the sessions of its churches grant paid sabbaticals of at least three (3) months to its Ministers of the Word and Sacrament and Certified Christian Educators during every 7<sup>th</sup> consecutive year of service to the congregation, and that time spent on sabbatical not be counted against annual vacation leave.

We promise and obligate ourselves to review with you annually the adequacy of this compensation.

In testimony whereof we have subscribed our names this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (Year)

(Signed) \_\_\_\_\_ Clerk of the Session

Having moderated the congregational meeting which extended this call for ministerial services, I do certify that the call has been made in all respect according to the rules laid down in the Form of Government, and that the persons who signed the foregoing call were authorized to do so by vote of the congregation.

(Signed) \_\_\_\_\_ Moderator of the Congregational Meeting

### Certification of Call

A. Action by Presbytery of Call

1. This call has been reviewed by the Committee on Ministry and recommends the Presbytery of East Tennessee approve this call.

Date of action \_\_\_\_\_ (Signed) \_\_\_\_\_  
COM Moderator

2. This call was approved by the Presbytery of East Tennessee.

Date of action \_\_\_\_\_ (Signed) \_\_\_\_\_  
Stated Clerk

B. Acceptance of the Call

This is to certify that I have received and accepted the call.

Date of action \_\_\_\_\_ (Signed) \_\_\_\_\_  
Minister

## Instructions, Information, and Definitions for Completing this Form:

1. Annual Cash Salary – Cash salary paid to the minister. The PET minimum is \$34,949.
2. Housing Allowance – The PET minimum housing allowance is \$10,485, unless a lesser amount can be justified as adequate, in which case COM may grant an exception. Housing allowance is determined by the Pastor and approved by the Session. This approval should be recorded in Session minutes. ***Pastors should be aware that per tax legislation the housing allowance may not exceed the fair rental value of the home plus furnishings and utilities. This is a change from prior law which allowed housing allowance to equal actual housing expenses.***

It is recommended that congregations providing a manse provide, as part of their pastor's compensation package, a Tax Deferred Home Equity Account of not less than \$500 annually, and that the amount of contribution to this account be reviewed annually. It is recommended that treasurers send the annual dollar amount to a local financial institution or the Board of Pensions Retirement Savings Plan as authorized by the session, to be held in trust until such time as the minister decides to request withdrawal to be applied toward a down payment on the purchase of a house.

3. Other forms of applicable income that should be reported: bonuses, gifts, unvouchered allowances (payments to cover gym memberships, cell phones, etc.) that are not reimbursed by receipt.
4. Effective Salary – This is used to calculate Board of Pension dues. The minimum combined housing/manse allowance and cash salary must total \$45,434. When a manse is provided, effective salary will include the fair rental value, but not less than 30% of such compensation.
5. SECA Tax Reimbursement – Ministers are responsible for a social security tax that is calculated at a rate of 15.3% of effective salary. Churches are responsible for paying the minister at least half of this amount (7.65% of their effective salary).
6. Board of Pensions Dues include three parts, the first two of which are required for installed ministers. Please see the PET Minimum Salary Guidelines or [www.pensions.org](http://www.pensions.org) for more detail:
  - a. Covenant Package is calculated based upon the total effective salary reported in line 4 (10% of ES for 2025). This benefit includes pension, death, disability, EAP, and educational benefits.
  - b. Medical Coverage for Minister, for 2025, is calculated at 16% of ES.
  - c. Spouse, Children, or Family Medical coverage is negotiated in each particular case, with the commitment that each minister's family have appropriate medical coverage. The church is not required to provide this coverage if the family has other available insurance. See PET Minimum Salary Guidelines for

a fuller explanation. For 2025, spouse only coverage is \$11,000; children only coverage is 8,950; family coverage (spouse and children) is \$20,600.

7. If the church is making an EMPLOYER contribution to an annuity or retirement savings account, indicate the amount. If the Pastor is designating an amount to be withheld from salary as a contribution, DO NOT include the amount.
8. If the church is paying directly for optional benefits from the Board of Pensions (dental, life insurance, vision, etc.) please include the amount. If the Pastor has elected to pay for these benefits as a deduction from salary, DO NOT include the amount.
9. Accountable Reimbursement – The PET requires that congregations establish reimbursement accounts for automobile, continuing education, and other professional expenses for the pastor. All payments from this account should be made by voucher or statement for the approved expenses. Expenses paid without such a plan are not fully deductible for Federal Income Tax.
13. Moving Expenses – Churches are expected to pay reasonable moving costs based upon two estimates. If moving expenses are paid by the church, please indicate the amount paid. Note: Under the Tax Cuts and Jobs Act of 2017 any moving expenses paid by the church (whether as reimbursement or directly) must be reported as income on the minister's W-2.
14. Paid Vacation – write the number of weeks. Presbytery minimum is 4 weeks, including 4 Sundays. Congregations may consider adding an additional week of vacation for every 15 years a minister has completed in ministry.
15. Continuing Education - write the number of weeks. Presbytery minimum is 2 weeks, including 2 Sundays. Continuing education leave may be accumulated, up to three years.
16. Family Leave – The Book of Order and the PET Family Leave Policy requires a minimum of 12 weeks paid family leave. (For definitions of family leave and the PET Family Leave Policy, see COM Manual, Appendix H.)