

## ANNUAL REVIEW OF TERMS OF CALL for 2026

Church Name: \_\_\_\_\_ City: \_\_\_\_\_

Name of Pastor (Associate Pastor) \_\_\_\_\_

	<u>2025</u>	<u>2026</u>
<b>A. <u>Effective Salary</u></b>		
1. Cash Salary (includes employee contributions to 403(b) plans, tax-sheltered annuity plans.) (does not include A.2. amount)	\$ _____	\$ _____
2. Housing, utilities, and/or furnishing allowances, as appropriate	\$ _____	\$ _____
3. <b><u>Total Salary</u></b> (Lines 1 + 2) (Minimum \$56,819.00)	\$ _____	\$ _____
4. Bonuses, overtime pay, unvouchered professional expense allowances, gifts from employing organization (Specify) _____	\$ _____	\$ _____
5. Other allowances (Optional medical deductible) \$ _____		
(SECA in excess of 50%) \$ _____		
(Other) \$ _____	\$ _____	\$ _____
6 Manse amount (must be 30% of Lines 3-6 for members residing in employer-provided housing per Board of Pensions)	\$ _____	\$ _____
7. <b>TOTAL EFFECTIVE SALARY</b> (Lines 3 - 6)	\$ _____	\$ _____
<b>B. <u>Pension Dues</u></b>		
Consult Board of Pensions website <u>Pensions.org</u>	\$ _____	\$ _____
<b>C. <u>SECA (FICA)</u></b>		
Multiply Line 3 (Total Salary) by 7.65% for 50% supplement	\$ _____	\$ _____
D. <b><u>Professional Reimbursement Expenses</u></b> (Minimum \$3,000)	\$ _____	\$ _____
E. <b><u>Continuing Education Allowance</u></b> (Minimum \$1,000)	\$ _____	\$ _____
F. <b><u>Other</u></b>	\$ _____	\$ _____
G. <b>TOTAL COST TO THE CHURCH</b> (Add A.7., B, C, D, E & F, if manse provided subtract Manse value)	\$ _____	\$ _____

NOTE: The adequacy of compensation is reviewed annually by the Session and approved by the congregation and shall meet Presbytery's minimum requirements (G-2.0804). Changes are to be forwarded to the Presbytery for approval and recording in the minutes.

CERTIFICATION: The Session has reviewed the terms of call as set forth in this form and the changes from 2025 to 2026 were presented to and approved by the congregation on \_\_\_\_\_.

Clerk of Session \_\_\_\_\_ Date \_\_\_\_\_