



The Presbytery of Carlisle

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2026 ANNUAL REPORT ON TERMS OF CALL

Return to the Stated Clerk by **Friday, February 6, 2026** (or upon congregational meeting vote).

Minister Name _____ Church/Organization _____

Occupation _____ Terms Effective Date _____

The aforementioned church/organization promises and obliges to pay the following compensation. Pastors and churches may vary how the totals of items 1-5 are distributed.

SEE MINIMUM TERMS OF CALL ON SEPARATE DOCUMENT

Effective Salary

- 1. Annual Cash Salary \$ _____
- 2. Housing, utility and furnishings allowances \$ _____
- 3. Employing organization contributions to 403(b) plans, tax-sheltered annuity plans.* \$ _____
- *3a. Employer Matching Contributions: if any part or all of the Employing Organization contribution shown on Line 3 is a "match" of an elective contribution by a Pastor, the matching amount must be shown on Line 3a: \$ _____
- 4. Bonuses, overtime pay, unvouchered professional expenses allowance, gifts from employing organizations \$ _____
- 5. Other allowances (for example medical deductible, SECA *in excess* of 7.65% of Effective Salary) \$ _____
- 6. Manse Value- (**where applicable**) **Do not include Utilities paid by the church** \$ _____
(Must be at least 30% of Lines 1-5 (**do not include line 3a**) for members residing in employer-provided housing)
- 7. **Total Effective Salary (Lines 1-6 (do not include line 3a))** \$ _____
- 7a. **Board of Pensions Effective Salary (Line 7 minus Line 3a. Employer Matching Contributions)** \$ _____
- 8. **Board of Pensions Dues** – use this link or the below information to calculate \$ _____

Pastors in Congregational Pastors Package

- Pastor only = 27.5% of effective salary in line 7a
- Pastor and Spouse = 27.5% of effective salary in line 7a plus \$12,250 (\$18,750/\$30,750 min/max)
- Pastor and Children = 27.5% of effective salary in line 7a plus \$9,950 (\$16,450/\$28,450 min/max)
- Pastor and Family = 27.5% of effective salary in line 7a plus \$22,200 (\$28,700, \$40,700 min/max)
- Transitional Pastor's Package = 47% of effective salary in line 7a (eligible to those who had this in 2025)
- Retired Pastor working >20 hours per week = 12% of effective salary in line 7a

OR Temporary Pastors in Covenant Package only = 10% of effective salary in line 7a

8a. Group Plan Coverage Premiums (e.g., Dental Insurance; this is optional) \$ _____

Reimbursable Amounts and Allowances

- 9. Travel Reimbursement (vouchered reimbursable at current IRS rate) \$ _____
- 10. Continuing Education Allowance (vouchered) \$ _____
- 11. Books /Other Professional Expenses (vouchered reimbursable) \$ _____
- 12. SECA (Social Security Offset) - typically 7.65% of Effective Salary (Line 7a) \$ _____
- TOTAL TERMS OF CALL (lines 7a-12)** \$ _____

Vacation _____ (Time Period of at least 30 days, including 4 Sundays. Part-time also receive 30 Days)

Continuing Education Leave _____ (Time Period of at least 14 days, including 2 Sundays)

Spiritual Renewal _____ (At least one day off per quarter, not including a Sunday)

Family Medical Leave - a minimum of 12 weeks paid family medical leave per G-2.0804

Minister Signature _____

Clerk of Session Signature _____

Please note: It is essential that these Terms of Call are reported to the Board of Pensions BY THE CHURCH representative. Please go to www.benefitsconnect.pensions.org to update the pastor's Terms of Call

Revised September 2025