CENTRAL FLORIDA PRESBYTERY

2026 Request for Approval of Changes in Terms of Call (version 10-2-2025)

To be used by churches providing a housing allowance (CFP-0103)

Email to COM@cfpresbytery.org	**Cells outlined in blue auto-calculate**
Pastor	**Calculations round to the nearest dolla**
Church	**SECA will only calculate if Line 4 is Yes.**
City	

Please fill out COMPLETE TERMS OF CALL with BOTH 2025 and 2026 figures

If part-time, enter hours/week (*Use Board of Pensions Calculators for lines 11a, 11b):*

	COMPENSATION	2025	2026
1	Annual Cash Salary		
2	Housing Allowance		
3	Utilities Allowance		
4	Is minister enrolled in Social Security? (Yes/No)	Yes	Yes
4a	If Yes: SECA (Social Security) Tax Allowance *in excess of 7.65 % of line 10* (optional)		
4b	If No: Allowance in place of SECA (optional)		
5a	Stipend for BOP offered dental, vision, etc. plans		
5c	Stipend for pastor or dependent coverage-non BOP plans (medical, dental, vision, etc.)		
6	Contributions to tax-deferred plans [not church matching contributions]		
7,8,9	Lines 7, 8 and 9 intentionally left blank		
10	**Effective Salary (add lines 1-3,4a-6) (Min. = $50,671)**		0
11a	5a))		0
11b	Pastor and Dependent Medical Dues (Min. 18,500, max. 50,000, else 37% of (Line 10 - Line 5a))		0
11d	Optional Church-provided benefits (dental, vision, etc.) through BOP (use online calculators to determine amount)		
12a	For SECA calculation: Optional pre-tax salary reduction - health FSA ($3,400 maximum)		
12b	For SECA calculation: Optional pre-tax salary reduction - dependent care FSA (see instructions for maximum)		
13a	Moving Expenses - Must be included in compensation for calculation of SECA tax, not included in Effective Salary for benefits dues calculations.		

13b	Other Deferred Income [Employer matching contributions to PCUSA 403(b)(9)]. Not included in SECA calculations		
14	Employer's portion of SECA Tax (7.65% of line 10 and 13a less 4a, 6, 12a, 12b)		0
15	**Total Compensation (add lines 10, 11a-d, 13a-b, and 14)**		**0**

	REIMBURSED EXPENSES/ALLOWANCES	**2025**	**2026**
16	Auto/Travel (Minimum $3,402)		
17	Continuing Education/Professional Development (Minimum $650)		
18	Books (Minimum $300)		
19	Cell Phone Reimbursement		
20a	Other (Professional Expenses) - Identify		
20b	Other, continued - Identify		
21	**Total Reimbursed Expenses/Allowances (add lines 16 through 20b)**		**0**
22	**GRAND TOTAL COMPENSATION AND EXPENSES (add lines 15 and 21)**		**0**
	Vacation (minimum one month)		
	Study Leave (minimum 2 weeks)		
	Installed calls require a minimum of 12 weeks paid family medical leave (G-2.0804)		
	Person to contact regarding this form:		
	Phone:		

Continued on next page

The Book of Order requires that session “shall review annually the minister's terms of call and shall propose ... congregational action” (G-1.0501). Please share the process by which the pastor and session discuss how they determine the changes to be forwarded to the congregation for approval – how do you ensure the pastor’s needs are being met, cost of living increases are considered, or other changes come about?
Please indicate the nature of the pastor's 2024 study leave and how the session reviewed it. (If no study leave taken, please indicate why.)
Does the pastor have an outstanding loan with the church? YES NO If yes, how is it secured?

CERTIFICATION OF TERMS OF CALL
BY THE CHURCH
By the official action of the congregation of the _____Presbyterian Chu
of (city) _____ on (date) _____
_____
Clerk of Session
BY THE MINISTER
On this _____ day of _____, 20____
I certify that I have accepted these terms.
_____
Minister