

THE PRESBYTERY OF THE PEAKS—ANNUAL REVIEW AND
ANNUAL REPORT OF FINANCIAL TERMS OF PASTORS' CALLS FOR 2026

Congregational Pastors Package

The Session of _____ Presbyterian Church of Town/City
_____ has made an annual review of the Minister's Cash Payments, Deferred
Compensation, Benefits, and Professional Expenses, and the congregation has voted to request
the Presbytery of the Peaks to approve the following terms of call for

_____. Terms include a minimum of 4 weeks paid vacation, 2 weeks paid
(Minister's Name) study leave, 12 weeks paid family leave.

These terms of call were reviewed at a Congregational Meeting on

_____.

MINISTER _____ CLERK OF SESSION _____
(signature) (signature)

Date _____ Date _____

Pastor/ Teaching Elder Call Type

Solo pastor ____ Head of church staff ____ Associate Pastor ____ Presbytery Employee ____

Campus Ministry ____ Yoked with Church ____ Other _____

Full Time Call ____ # of hours per week ____ (35 hours is considered full-time by the Board of
Pensions)

Part-time Call ____ # of hours per week ____ (20 hours minimum required to qualify for BOP
basic benefits)

PPO Medical Dues for the Congregational Pastors Package are **17.5%** of effective salary for
Member-Only (the Pastor), plus 10% of effective salary for income protection benefits paid
entirely by the congregation. Additional coverage is available for the Member's children,
spouse or family as listed below.

Board of Pensions Additional Coverage

| Coverage Level | Dues | Combined Minimum Dues | Combined Maximum Dues |
|---------------------|------------------|--------------------------|--------------------------|
| Member + Child(ren) | 17.5% + \$9,950 | \$16,450 | \$28,450 |
| Member + Spouse | 17.5% + \$12,250 | \$18,750 | \$30,750 |
| Member + Family | 17.5% + \$22,200 | \$28,700 | \$40,700 |

Terms of Call Financial Information-Congregational Pastors Package

| | <u>With Manse</u> | <u>Without Manse</u> |
|--|-------------------|----------------------|
| 1. Base Cash Salary | \$ _____ | \$ _____ |
| 2. Manse Rental Value (Equal 30% of Base Salary, Equity Escrow, Utility/Furnishing Allowance & other Compensation) | \$ _____ | N/A |
| 3. Housing Allowance | \$ N/A _____ | \$ _____ |
| 4. Utilities & Furnishings Allowance | \$ _____ | \$ _____ |
| 5. Other Compensation (Detail below) | \$ _____ | \$ _____ |
| 6. Shared Housing Equity Escrow (Manse) | \$ _____ | N/A |

Total Effective Salary

\$ _____

7. SECA @ 7.65% of Effective Salary (Self Employment Allowance)

\$ _____

8. Board of Pensions

A. Medical Coverage
(17.5% of effective salary)

\$ _____

B. Short Term Disability
(.5% of effective salary)

\$ _____

C. Long Term Disability/Death
(1% of effective salary)

\$ _____

D. Pension
(8.5% of effective salary)

\$ _____

TOTAL BOARD OF PENSIONS

\$ _____

ADDITIONAL DEPENDENT OR FAMILY COVERAGE

\$ _____

*Additional Dependent or Family Coverage (this amount can be all, or a portion, of the added cost to cover additional family members.

_____ Percentage of Additional Coverage provided by church

OTHER COMPENSATION INCLUDED IN EFFECTIVE SALARY :

Church Contribution to 403B _____ Cell Phone _____
(nonaccountable Plan)
SECA Above 7.65% _____ Other Benefits _____

Other Compensation (Not Included in Effective Salary)

Dental _____ Vision Eyewear _____

PROFESSIONAL EXPENSES

Travel/Auto Expense: \$ _____

Continuing Education Expense: \$ _____

PAID LEAVE:

| | <u>Minimum</u> | <u>Provided</u> |
|--------------|----------------|-----------------|
| Vacation | 4 weeks | _____ |
| Study leave | 2 weeks | _____ |
| Family leave | 12 weeks | _____ |

SABBATICAL LEAVE:

| | <u>Recommended</u> | <u>Provided</u> |
|----------------------------|--------------------|-----------------|
| After six continuous years | 2 months | _____ |

Please Submit to the Presbytery Office within 30 days of the Congregational Meeting

This report may be accessed on the Presbytery Website (www.peakspresbytery.org) and submitted via e-mail to julie@peakspresbytery.org. The report may also be mailed to the Peaks Presbytery office, addressed to: Presbytery of the Peaks, Commission on Ministry, PO Box 2519, Forest, VA 24551. Any questions regarding Minister's Terms of Call can be directed to the Presbytery office.

2026 Minimum Terms of Call for Congregational Pastors Package

The Commission on Ministry will recommend a 3% cost of living increase at the October 23 Presbytery Meeting. The following example reflects the 3% increase.

| With Manse (Base Cash Salary with a Manse-\$36,880) | Pastor Only | Pastor + Children | Pastor+ Spouse | Pastor + Family |
|--|-------------|-------------------|----------------|-----------------|
| 1. Annual Cash Salary + Utilities Allowance + Other Applicable Income | 36,880 | | | |
| 2. Manse Value (Manse value is based upon a minimum of 30% of the total effective salary. Annual cash salary + Utilities Allowance + Other Applicable Income+ Equity Escrow) | 11,424 | | | |
| 3. Shared House Equity Escrow | 1,200 | | | |
| Effective Salary | 49,504 | | | |
| 4. Social Security Offset (7.65% of Effective Salary) | 3,787 | | | |
| 5. Board of Pensions-Congregational Pastors Package 27.5% of Effective Salary-Pastor Only | 13,614 | | | |
| • Additional Medical Coverage, Child(ren) \$9,950 | | 9,950 | | |
| • Additional Medical Coverage, Spouse \$12,250 | | | 12,250 | |
| • Additional Medical Coverage, Family \$22,200 | | | | 22,200 |
| 6. Moving Expense | | | | |
| 7. Continuing Education Expense | 1,200 | | | |
| 8. Vacation | Four Weeks | | | |
| 9. Continuing Education | Two Weeks | | | |
| 10. Travel Expenses-mileage reimbursed at IRS business mile rate | | | | |
| 11. Family Leave-12 weeks family leave upon the birth or adoption of a child. | | | | |
| Total | 68,105 | 78,055 | 80,355 | 90,305 |

| Without Manse (Base Cash Salary without a Manse-\$50,573) | Pastor Only | Pastor + Children | Pastor+ Spouse | Pastor + Family |
|---|-------------|-------------------|----------------|-----------------|
| 1. Annual Cash Salary + Housing + Other Applicable Income (The amount designated for the housing allowance may not exceed the fair rental value of the home plus furnishings and utilities) | 50,573 | | | |
| 4. Social Security Offset (7.65% of Effective Salary including housing, utilities allowance, other applicable income) | 3,869 | | | |
| 5. Board of Pensions-Congregational Pastors Package 27.5% of Effective Salary-Pastor Only | 13,908 | | | |
| • Additional Medical Coverage, Child(ren) \$9,950 | | 9,950 | | |
| • Additional Medical Coverage, Spouse \$12,250 | | | 12,250 | |
| • Additional Medical Coverage, Family \$22,200 | | | | 22,200 |
| 6. Moving Expense | | | | |
| 7. Continuing Education Expense | 1,200 | | | |
| 8. Vacation | Four Weeks | | | |
| 9. Continuing Education | Two Weeks | | | |
| 10. Travel Expenses-mileage reimbursed at IRS business mile rate | | | | |
| 11. Family Leave-12 weeks family leave upon the birth or adoption of a child. | | | | |
| Total | 69,550 | 79,500 | 81,800 | 91,750 |