

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

**Transitional Pastor's Participation may only be used by pastors  
who were enrolled in this program in 2025.**

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 coverage dues for the Transitional Pastor's Participation (pastor and family) are  
**37%** of effective salary, plus 10% of effective salary for income protection benefits paid  
entirely by the congregation.

**Board of Pensions Medical Coverage Dues**

Year	Percentage
2026	37%
2027	No less than 41%

## Terms of Call Financial Information-Transitional Pastor's Participation

	<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	\$ _____	\$ _____
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7. SECA @ 7.65% of Effective Salary (Self Employment Allowance)	\$ _____	\$ _____
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8. Board of Pensions		
A. Medical Coverage (37% 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	\$ _____	\$ _____
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### OTHER COMPENSATION INCLUDED IN EFFECTIVE SALARY (See pg 4 Notes #5):

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](http://www.peakspresbytery.org)) and submitted via e-mail to [julie@peakspresbytery.org](mailto: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 Transitional Pastor's Participation

*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.*

<b>With Manse</b> (Base Cash Salary with a Manse-\$36,880)	
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
4. Social Security Offset (7.65% of Effective Salary)	3,787
5. Board of Pensions-Transitional Pastor's Participation 47% of Effective Salary	23,267
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	77,758

<b>Without Manse</b> (Base Cash Salary-\$50,573)	
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-Transitional Pastor's Participation 47% of Effective Salary	23,769
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	79,411