



November 3, 2023

Dear Pastors, Clerks, and Sessions,

I am writing you today on behalf of the Committee on Ministry of the Presbytery. We are so blessed by pastors who generously and graciously serve congregations here in South Florida.

The Committee on Ministry has acted to provide a Cost-of-Living Adjustment to our minimum terms of call and is recommending that all calls and covenants with pastors be adjusted accordingly.

The Cost-of-Living Adjustment for 2024 is 4%.

The cost of living has risen by more than 4%. In our region it has risen by 7.2%. This data is gathered from the Consumer Price Index for Urban Consumers. 4% was recommended by the Committee on Ministry as it seeks to balance rising costs for pastors and congregations while keeping the adjustment near that of the Social Security COLA.

Cost-of-Living Adjustments are simply that, they are not merit increases for pastors. A Cost-of-Living adjustment essentially provides that the pastor's pay does not effectively decrease by that amount due to the shift in buying power of the terms of call.

You will find attached two documents: The Minimum Terms of Call for 2024, and the 2024 Reporting Form for Terms of Call.

Should we be able to answer questions or assist you in any way with Terms of Call, please do not hesitate to contact us.

In Christ,

Daris Bultena, General Presbyter and Stated Clerk

PRESBYTERY OF TROPICAL FLORIDA
2024 MINIMUM TERMS OF CALL/COVENANT
Applies to All Serving Pastors

Cash Salary and Housing Allowance - - - - - \$51,195.00
Housing Allowance Minimum: \$18,000
If Manse is provided – Cash Salary is \$33,195

SECA Tax Allowance (7.65% X Cash Salary & Housing Allowance) - - - \$ 3,916.42

Major Medical Benefits (29% X Cash Salary & Housing Allowance) - - \$14,846.55
(Minimum Dues \$ 11,500.00, Maximum Dues \$ 35,000.00)

Pension, Death & Disability Benefits, and Temporary Disability Benefits
(10% X Cash Salary & Housing Allowance) - - - \$ 5,119.50
(Minimum Dues \$ 1,620.00, Maximum Dues \$ 35,000.00)

Medical Flexible Spending Account*:

Limited to the maximum amount allowed by law - in 2024 it is \$3,200.00.

Single 1.5% of Cash Salary and Housing Allowance (vouchered)- - - \$ 767.93

Family 3.0% of Cash Salary and Housing Allowance (vouchered) - - - \$ 1,535.85

Professional Expenses (vouchered) - - - - - \$ 4,250.00
Including but not limited to mileage at the current IRS rate per mile plus tolls, and parking; cell phone; meals; professional publications, dues, and other expenses as allowed by the IRS.

Continuing Education: Pre-approved (vouchered) - - - - - \$ 1,250.00
Pre-approved by the Session - Two (2) weeks per year
cumulative for three (3) years to a maximum of six (6) weeks

Vacation One (1) month

Sabbatical – Recommended: At least 90 days eligible in the seventh year of service.

Note: Terms of Call are renewed annually and reported to the Presbytery annually.
Vacation and Continuing Education time are to be taken within the year.

*These deductibles are without Call to Health.

With Call to Health, Single = 1% or \$511.95; Member & Family = 2% or \$1,023.96.

(Part time pastor’s salary, vacation, and other required expenses shall be prorated.)

PRESBYTERY OF TROPICAL FLORIDA
2024 TERMS OF CALL REPORT FORM
Applies to Called and Installed Pastoral Positions

Church: _____ Minister Name: _____

This call is for: _____ full time **OR** _____ % FTE (serving approximately _____ hours per week)

Effective Salary

1. \$ _____ Cash Salary
2. \$ _____ Housing Allowance
3. \$ _____ Manse Amount (must be at least 30% of lines 1, 2, 4-8 for members in a manse)
4. \$ _____ Equity allowance (for those residing in a manse-403 (b)(9) contribution)
5. \$ _____ Non-Vouchered Allowances
6. \$ _____ Bonus
7. \$ _____ SECA (for reimbursement in excess of 50% of the minister's SECA tax obligation (#10))
8. \$ _____ Employing Organization Contributions to 403(b)(9) plans

9. \$ _____ **Total Effective Salary (sum of lines 1-8)**

SECA (Self-Employed Contribution Act)

10. \$ _____ SECA Tax Allowance (7.65% of line 1, 2, 5-7)

Board of Pensions

11. _____ Pastors Participation Plan For 2024 – 39% of Effective Salary (# 9)
\$ _____ Medical Benefits (29% of Effective Salary (# 9))
Minimum Dues \$ 11,5000.00, Maximum Dues \$ 35,000.00
- _____ Pension, Death & Disability, and Temporary Disability Benefits
(10% of Effective Salary (# 9))
Minimum Dues \$ 1,620.00, Maximum Dues \$ 33,000.00
12. \$ _____ Additional Coverages (Dental, Supplemental Death & Disability)

Vouchered Professional Expenses (Note: any non-vouchered allowances must be included in cash salary)

13. \$ _____ Medical Flexible Spending Account
Limited to the maximum amount allowed by law - in 2024 it is \$3,200.00.
Single 1.5% of Effective Salary (# 9)
Family 3% of Effective Salary (# 9)
14. \$ _____ Professional Expenses
15. \$ _____ Continuing Education _____ Amount accumulated
16. \$ _____ Other Vouchered reimbursements _____

17. \$ _____ **Total Package (sum of lines 9-16)**

Vacation and Continuing Education Time

18. _____ Vacation Time (1 month/year minimum)
19. _____ Continuing Education Time (2 weeks/year min) _____ Amount accumulated

Terms of Call were approved at a Congregational Meeting held on (date): _____.

Clerk of Session Signature

Print Name

Date

Send completed form to sandra@vibrantpresbytery.org by **February 29, 2024**.
For assistance completing the report please call the **Susan at 954-785-2220, ext. 104**.

**PRESBYTERY OF TROPICAL FLORIDA
2024 TERMS OF COVENANT**

Applies to Transitional, Bridge, and Temporary Pastoral Positions

The **Church Presbyterian Church**, being well satisfied with your qualifications for ministry and confident that we have been led to you by the Holy Spirit as one whose service will be profitable to the spiritual interests of our church and fruitful to the Kingdom of our Lord, earnestly and solemnly covenants with you **Rev. Name** to undertake the office of **Transitional Pastor** of this congregation beginning the **1st** day of **July, 2020**, for a period of **six months/year**, renewable, promising you in the discharge of your duty all proper support, encouragement, and allegiance to the Lord.

That you may be free to devote **part/full time (the agreed time)** to the ministry of Word and Sacrament among us, we promise and obligate ourselves to provide you with the following.

	Contract Term	
	6 months Full Time	Annual Full Time
Cash Salary and Housing Allowance Housing Allowance Minimum \$ 18,000 If Manse is provided – Cash Salary is \$ 33,195	\$ 25,597.50	\$ 51,195.00
SECA Tax Allowance 7.65% x Cash Salary & Housing Allowance	\$ 1,958.24	\$ 3,916.42
Medical Benefits 29% x Cash Salary & Housing Allowance (annual amount) <i>(Minimum Dues \$ 11,500.00, Maximum Dues \$ 35,000.00)</i>	\$ optional	\$ optional
Pension, Death & Disability, and Temporary Disability Benefits 10% x Cash Salary & Housing Allowance (annual amount) <i>(Minimum Dues \$ 1,620.00, Maximum Dues \$ 33,000.00)</i>	\$ optional	\$ optional
Medical Flexible Spending Account * <i>Vouchered</i> <i>Limited to the maximum amount allowed by law - in 2024 it is \$3,200.00.</i> Single 1.5% x Cash Salary & Housing Allowance Family 3% x Cash Salary & Housing Allowance	\$ optional	\$ optional
Professional Expenses <i>Vouchered</i> Including but not limited to mileage at the current IRS rate per mile plus tolls & parking; cell phone; meals; professional publications; and dues; and other expenses as allowed by the IRS.	\$ 2,125.00	\$ 4,250.00

Continuing Education	<i>Vouchered</i>	\$ 625.00	\$ 1,250.00
		1 week	2 weeks
Pre-approved by the Session - Two (2) weeks per year cumulative for three (3) years to a maximum of six (6) weeks			

Vacation	One (1) month	2 weeks	1 month
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Vacation and Continuing Education time are fully available at the beginning of the contract and to be taken within the year.

Terms: Serving approximately **40 hours** per week for **six months (annually)**.

Renewal: At least 30 days prior to the end of the covenant period, the **Bridge/Transitional Pastor**, representatives from the session, and representatives from Committee on Ministry shall meet to assess the ministry and to discuss renewal of the contract or next steps in pastoral leadership.

Termination of Covenant: It is agreed that this covenant may be terminated upon thirty (30) days written notice by either the Bridge/Transitional Pastor or the Session.

Clerk of Session

_____		_____
Signature		Date
_____		Printed Name

Transitional Pastor

_____		_____
Signature		Date
_____		Printed Name

Committee on Ministry

_____		_____
Signature		Date
_____		Printed Name

- ALL churches shall provide minimum health insurance coverage for an individual through PCUSA Board of Pensions for Temporary Pastors, effective January 1, 2019 (policy excludes bridge pastors of less than 6-month contract).
- Part time pastor’s salary, vacation, and other required expenses shall be prorated.
- Full Board of Pensions package is not required for Temporary Pastor.