



FORMS OF CALL

To aid the work of our presbytery clerks, we have created a catch-all for helpful language and forms to be used when issuing a call.

Below is the standard wording found in BCO 20-6 to be used when issuing a call:

20-6. Form of call: The terms of the call shall be approved by the congregation in the following or like form:

The _____ Church being on sufficient grounds well satisfied of the ministerial qualifications of you, _____, and having good hopes from our knowledge of your labors that your ministrations in the Gospel will be profitable to our spiritual interests, do earnestly call you to undertake the pastoral office in said congregation, promising you, in the discharge of your duty, all proper support, encouragement and obedience in the Lord. That you may be free from worldly cares and avocations, we hereby promise and oblige ourselves to pay you the sum of \$_____ a year in regular monthly (or quarterly) payments, and other benefits, such as, manse, retirement, insurance, vacations, moving expenses etc., during the time of your being and continuing the regular pastor of this church.

In testimony whereof we have respectively subscribed our names this _____ day of _____, A.D. _____.

Attest: I, having moderated the congregational meeting which extended a call to _____ for his ministerial services, do certify that the call has been made in all respects according to the rules laid down in the *Book of Church Order*, and that the persons who signed the foregoing call were authorized to do so by vote of the congregation.

Moderator of the Meeting

Also helpful when issuing a call is BCO Appendix J:

APPENDIX J

SAMPLE FORM FOR TERMS OF CALL

_____(Church Name)_____ (PCA) being on sufficient grounds well satisfied of the ministerial qualifications of you, _____(Minister's Name)_____, and having good hopes from our knowledge of your labors that your ministrations in the Gospel will be profitable to our special interests, do earnestly call you to undertake the pastoral office in said congregation, promising you, in the discharge of your duty, all proper support, encouragement and obedience in the Lord. That you may be free from worldly cares and avocations, we hereby promise and oblige ourselves to provide you with the following salary, benefits, vacations, and leaves of absence.

Salary and Housing Allowances _____ basis
(weekly, monthly, etc.)

Gross Salary, which includes housing allowance \$ _____
Amount Designated as Housing Allowance* \$ _____

Benefits

Primary Benefits

Healthcare and Medicare Supplement Insurance/Allowance \$ _____
Retirement Savings** -amount equal to _____ % of salary + housing \$ _____
Long Term Disability Insurance – replaces _____ % of salary + housing \$ _____
Life Insurance – amount equal to _____ times salary + housing \$ _____
Social Security/Medicare Allowance \$ _____
Equity Allowance for ministers who are living in a manse \$ _____
Leadership Counseling/Coaching \$ _____

Secondary Benefits

Dental \$ _____
Vision \$ _____
HSA (Health Savings Account)*** \$ _____

Total Benefits \$ _____

Temporary Benefits

Relocation expenses will be reimbursed but shall not exceed the following \$ _____
Other \$ _____

Temporary Benefits Total \$ _____

TOTAL AMOUNTS \$ _____

Vacations and Leaves of Absence

Vacation _____ Days Holiday Leave _____ Days
Paid Sick Leave _____ Days Paternity Leave _____ Days
Bereavement _____ Days Educational Leave _____ Days
Sabbatical Leave _____ Days, after _____ years

Attestation

I, having moderated the congregational meeting which extended a call to _____(Minister's Name)_____ for his ministerial services, do certify that the call has been made in all respects according to the rules laid down in the Book of Church Order, and that the persons who signed the call were authorized to do so by vote of the congregation.

Clerk of Session:

Signature: _____

Print Name: _____

Date: _____

Minister-Elect:

Signature: _____

Print Name: _____

Date: _____

Send a copy to each of the following: 1) Minister-Elect 2) Stated clerk of the Presbytery

*Section 107 of the Internal Revenue Code allows a minister to exclude a housing allowance from their taxable salary for eligible housing related expenses (i.e., mortgage payment, rent payments, utilities, etc.). It is important to note that the housing allowance is excludable for income tax purposes only (e.g., federal, and most states). It is not excludable for Self-Employment tax purposes (i.e., SECA) which are paid into the Social Security and Medicare system.

A minister's total cash salary can be broken down into two parts: 1) Taxable Salary and 2) Housing Allowance (Partially Taxable Salary).

Minister's Salary

Taxable Salary	Housing Allowance (Partially Taxable Salary)
<ul style="list-style-type: none"> • Taxable for Self-Employment Tax purposes • Taxable for Federal Income Tax purposes 	<ul style="list-style-type: none"> • Taxable only for Self-Employment Tax purposes

** There is an annual limit on the amount of total contributions (i.e., employee and employer contributions) that can be made to a 403(b) plan. This limit is referred to as the 415(c) limit. However, it is important to note that a minister's housing allowance cannot be included as part of includible compensation because it is not a component of a minister's gross income (1.425-2(d) of income tax regulations). This limit may reduce the amount that can be contributed to a retirement account even though the call package guidelines formula includes it (i.e., retirement contributions are a percentage of salary and housing allowance).

*** Health Savings Account requires a high deductible health savings account eligible plan.