



2024 TERMS OF CALL WORKSHEET

Pastor's Name _____ Effective Date _____

Church _____ Town/City _____

Full Time-40 Hours Part-time Pastor - Insert number of hours per week _____

This report represents this church

If Yoked/Shared, name of other Church _____

This report is for total yoked compensation

Instructions and Guidelines for the Presbytery of West Virginia TOC worksheet										2023	2024 Minimun	2024
1	Annual Cash Salary										\$36,435.00	
2	Housing Allowance (Pastor not living in a manse)										\$11,011.00	
3	Utilities paid by Church											
4	Utilities Allowance										\$3,672.00	
5	Manse equity allowance											
6	Manse provided											
7	Total Annual Effective Salary (Total of Lines 1 - 5)										\$51,118.00	
	Change in Effective Salary for 2023(Line 7 2024 mines line 7 2023)											

If the Pastor lives in the manse, you can use the estimate shown above as Fair Market Value of the Manse. It is calculated at 30% of all other components of Total Annual Effective Salary and Line 6 cannot be less than that amount. The actual value on Line 6 may exceed that amount.

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8 Dues - Pastor's Participation Plan [Click Here for Board of Pensions Dues Calculator](#)

Medical, Pension, Temporary Disability, Death & Disability are mandatory for all installed Teaching Elders and all Teaching Elders working 20 or more hours per week

Optional Dental or Supplemental Death Rates [Click Here for Optional Dental Benefits](#)

Medical TEMP Disability * Optional Vision
 Pension * Optional Dental * Church Paid
 Death & Disability * Supplemental Death
 Opt out of Medical Coverage - Pastor is not installed, working less than 20 hours per week and has separate full medical coverage

The following are not included in Total Compensation: (empl

Optional Dental (Employee Contribution) Optional 403b
 Optional Supplemental Death (Employee Contribution) Optiona Vision

9	SECA Allowance-Social Security Offset (8.28% of Line 7)		
10	403(b)9 Employer Match of Employee Contribution (see instructions if more than 1A)		
11	Continuing Education Reimbursement (Minimum \$1,500 for 2024)		
12	Travel/Professional Reimbursement		
13	Manse Utilities (Only if billed to church and paid by the church)		
14	Total Compensation for 2024 (Total of Lines 7-13)		

15	Vacation Time: Weeks		Sundays	A Minimum of 4 weeks and 4 Sundays is mandatory for both Full Time and Part Time
16	Study Leave: Weeks		Sundays	A Minimum of 2 weeks and 2 Sundays is mandatory for both Full Time and Part Time
17	Family Leave: Weeks		Sundays	Family Leave Policy Minimum of 12 weeks & 12 Sundays is mandatory for all Pastors

Date Session Reviewed _____

Date Congregation Reviewed _____

We confirm that these terms were approved by a vote of the congregation for an installed position and the figures as shown have been entered into the minutes of that meeting. Additionally, we confirm that this information has been reported to the Board of Pensions.

Pastor _____ Date _____ Clerk of Session _____ Date _____ Treasurer _____