



2026 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
- This report is for total yoked compensation

If Yoked/Shared, name of other Church _____

Instructions and Guidelines for the Presbytery of West Virginia TOC worksheet		Amount (\$)	Minimun	Notes
1	Annual Cash Salary		36,799	
2	Housing Allowance (Pastor not living in a manse)		11,121	
3	403(b)9 Employer Match of Employee Contribution			
4	Utilities (only if billed to Pastor and paid directly to Pastor by Employer)		3,709	
5	Manse equity allowance			
6	Value of Manse - Fair Market Value must be at least \$10,930.50			

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.

If the Pastor does not live in a manse or receives a Housing Allowance as reported on Line 2, leave Line 6 blank.

7	Total Annual Effective Salary (Total of Lines 1 - 6)		\$51,629	
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8a Dues - Congregational Pastors Package [Click Here for Board of Pensions Dues Calculator](#)

Medical, Pension, Temporary Disability, Death & Disability are mandatory for all installed Teaching Elders

<input type="checkbox"/> Medical Plan PPO	<input type="checkbox"/> TEMP Disability	<input type="checkbox"/> * Optional Vision
<input type="checkbox"/> Pension	<input type="checkbox"/> * Optional Dental	<input type="checkbox"/> Member-only, Child(ren), Spouse, Family
<input type="checkbox"/> Death & Disability	<input type="checkbox"/> * Supplemental Death	

8b Dues - Covenant Package

Covenant Package Items are all individually available for Teaching Elders not installed or working less than 20 hours per week

<input type="checkbox"/> Defined Pension	<input type="checkbox"/> Temporary Disability
<input type="checkbox"/> Death & Disability	

8c Dues - Transitional Pastor's Participation - RECOMMENDED (Default if none selected)

Transitional Pastor's Participation is available to ministers who are in the Present Pastor Participation as of Dec 31, 2024

<input type="checkbox"/> Medical Plan	<input type="checkbox"/> * Optional Dental
<input type="checkbox"/> Defined Pension	<input type="checkbox"/> * Supplemental Death
<input type="checkbox"/> Death & Disability	<input type="checkbox"/> * Optional Vision
<input type="checkbox"/> Temporary Disability	

8d 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:

<input type="checkbox"/> Optional Dental (Employee Contribution)	<input type="checkbox"/> Optional Vision (Employee Contribution)
<input type="checkbox"/> Optional Supplemental Death (Employee Contribution)	

9	SECA Allowance (8.28% of Line 7)			
10	Medical Coverage Outside of Board of Pensions (Employer Paid)			
11	Continuing Education Reimbursement (Minimum \$1,500 for 2026)			
12	Travel/Professional Reimbursement			
13	Manse Utilities (Only if billed to church and paid by the church)			
14	OTHER			
15	Total Compensation for 2026 (Total of Lines 7-14)			

16	Vacation Time:	Weeks	4	Sundays	4	A Minimum of 4 weeks and 4 Sundays is mandatory for both Full Time and Part Time
17	Study Leave:	Weeks	2	Sundays	2	A Minimum of 2 weeks and 2 Sundays is mandatory for both Full Time and Part Time
18	Family Leave	<input checked="" type="checkbox"/>	Required for all calls - click here for more information			
19	Moving Expenses (For a new call only)					

We confirm that these terms were approved by a vote of the congregation for an installed position or the Session for a Covenant 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 through Benefits Connect.

[Click here for Benefits Connect Login](#)

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