

*Ministerial Call to the  
Reverend A. N. Other<sup>1</sup>*

The congregation of *Any Orthodox Presbyterian Church* in Anytown, State, being, on sufficient grounds, well satisfied with the ministerial qualifications of you, *The Reverend A. N. Other*, and having good hopes that your ministrations in the gospel will be profitable to our spiritual interests, do earnestly call and desire 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. And that you may be free from worldly care and employment, we promise and oblige ourselves to pay you the following:

the annual salary<sup>2</sup> of, (W-2 wages) \$ \_\_\_\_\_

annual housing allowance (which includes all utilities)<sup>3</sup> \$ \_\_\_\_\_

one-half of your S.S. tax<sup>4</sup> \$ \_\_\_\_\_

the sum of which shall be paid to you in regular semi-monthly<sup>5</sup> payments during the time of your being and continuing the regular pastor of this church.

In addition we promise and oblige ourselves to pay:

your annual medical insurance premium<sup>6</sup> up to \$ \_\_\_\_\_

an annual O.P.C. pension contribution of<sup>7</sup> \$ \_\_\_\_\_

and annual premiums on up to \$50,000.00 of life insurance. \$ \_\_\_\_\_

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<sup>1</sup> Cf. FoG XXII:9.

<sup>2</sup> Please consult the annual report of Committee on Home Missions and Church Extension (found in the annual minutes of the OPC General Assembly) for recommended salary scale.

<sup>3</sup> If housing is rented or owned by minister, please include rental or mortgage payments, allowable utilities expenses, and other housing expenses allowed by IRS tax code.

<sup>4</sup> Currently this is 7.5% of the total of salary & housing. This category is considered as taxable income for the minister.

<sup>5</sup> Or *monthly*.

<sup>6</sup> Adequate provision for health insurance is required by the OPC in order for the call to be approved.

<sup>7</sup> At least 6% per annum of the annual salary and housing allowance combined.

Furthermore, we promise and oblige ourselves to provide you with \_\_\_\_ weeks annual vacation.<sup>8</sup>

We also promise and oblige ourselves to reimburse the following church business expenses, under an accountable reimbursable plan, that are submitted on timely expense reports. Mileage will be reimbursed at the current federal rate established for business mileage, and updated each year.<sup>9</sup>

ministry books and periodicals \$ \_\_\_\_\_

reference material, computer programs, internet service \$ \_\_\_\_\_

seminars and educational classes \$ \_\_\_\_\_

and other church related expenses that are approved in advance by the session.<sup>10</sup>

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You may wish to consult Church and Clergy Tax Guide by Richard R. Hammar (updated annually) for further explanation of IRS guidelines governing tax-deductibility of various expenses, acceptable methods of reimbursement for ministry related expenses, church reporting requirements, etc.

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<sup>8</sup> Frequently, four weeks of vacation per year are provided.

<sup>9</sup> Caution should be used in putting a limit on total miles. Better to have a clear understanding of what mileage is required by your pastor. The IRS publishes a standard mileage rate for each calendar year. For the calendar year 2005, that rate is 40.5 cents per mile.

<sup>10</sup> Additional expense categories may be allotted for items such as ministry related entertainment expenses, travel expenses (e.g., hotels & meals), and some other categories allowed by the IRS.