



MEMORANDUM

TO: Clerks of Session
Ordained Clergy in Following Service:
G-2.0503 Categories of Membership

FROM: Committee on Ministry
Sub-Committee for Pension and Salary

DATE: December 26 2022

RE: **Annual Salary Review of Ordained Clergy for 2023**

The Committee on Ministry is required to provide an annual review and report to the Presbytery concerning salaries. In addition, the Terms of Call require an annual review by session in accord with the minimum requirements. So that we may make our annual report to the Presbytery at the spring Presbytery Meeting, we ask that you complete the attached *Annual Salary Review of Ordained Clergy* form. Please fill out every place that applies and return it to the Stated Clerk (address at top of form) as soon as possible but **no later than March 3, 2023**.

Kindly note that a certification for the Annual Salary Review is required to be signed by both the Pastor and Clerk of Session for those who are in "Service in Congregation of This Church", and the Pastor and appropriate administrative official for those who are "In Other Service," "Beyond Jurisdiction," and "Member-at-large" (when appropriate).

For those that are new pastors in either presbytery with a start date beginning in 2022 **and extending into 2023**, please provide the information on the starting contract as data for the 2023 form.

Thank you for your cooperation.

Bob Schulz Stated Clerk
For Sub-Committee for Pension and Salary

2023 ANNUAL SALARY REVIEW OF ORDAINED CLERGY: DEADLINE: March 3, 2023

(Form based upon *Effective Salary Worksheet for Ministers* from the Board of Pensions)

Preferably email to: Stated Clerk – pbyclerk@gmail.com

Or mail to P.O. Box 2507, Mesa, AZ 85214-2507

A. MINISTER'S NAME: _____

CHURCH'S NAME _____

B. SERVICE: [] Full time (35 hours or more) [] Part-time (20-34 hours) (_____ hours)

COMPENSATION INCLUDED IN EFFECTIVE SALARY

Effective date of change _____	(Old) 2021	(New) 2022
1. Annual Cash Salary	1. \$ _____	\$ _____
2. Housing Allowance	2. \$ _____	\$ _____
3. Deferred compensation	3. \$ _____	\$ _____
4. Utility and furnishing allowances	4. \$ _____	\$ _____
5. Bonuses, unvouchered allowances, gifts from employer	5. \$ _____	\$ _____
6. Other allowances (e.g., medical deductibles, SECA allowance in excess of 50% of estimated obligation, etc.)	6. \$ _____	\$ _____
7. Manse amount (must be at least 30% of lines 1-6 for members who qualify for the IRS housing allowance exclusion)	7. \$ _____	\$ _____
8. Total Effective Salary (Sum of lines 1-7)	8. \$ _____	\$ _____

9. BENEFITS PLAN DUES (Please refer to your recent BOP billing) 9. \$ _____ \$ _____

COMPENSATION NOT INCLUDED IN EFFECTIVE SALARY

10. Accountable reimbursement plan (vouchered business expenses):		
a. Continuing Education Reimbursements	10a. \$ _____	\$ _____
b. Automobile expenses	0b. \$ _____	\$ _____
c. Business and professional expenses	10c. \$ _____	\$ _____
11. SECA Tax allowance (only up to 50% of estimated obligation subject to the Board of Pensions requirements)	11. \$ _____	\$ _____
12. Group plan for medical deductible, coinsurance and dental Premiums	12. \$ _____	\$ _____
13. Other vouchered allowances _____	13. \$ _____	\$ _____

No reductions or downward adjustments are to be made to Effective Salary to reflect the amount of the Member's SECA obligation.

VACATION TIME _____

This report was reviewed WITH and approved BY the clergy prior to approval of Congregation/Mission/Board, etc.

YES () NO ()

I approve of all the above data for the record regarding my call.

Signature _____ Date _____

Pastor

An annual salary review was held / not held with the pastor this year.

Signature _____ Date _____

Clerk of Session/Administrative Officer