



**The Rev. Joseph S. Lee**, Executive Presbyter  
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## 2023 Clergy Report

### Minister of Word and Sacrament Serving in a Congregation

Name	_____	Date:	_____
Home Address	_____	Name of spouse/partner (if applicable)	_____
Home Phone	_____	Name of child(ren) (if applicable)	_____
Congregation	_____		_____
Position	_____		_____
Church Phone	_____		_____
Email	_____		_____

If you are employed less than full time, please indicate work hours per week \_\_\_\_\_

### Terms of Call

Effective Salary Items	2023
Cash Salary	
Housing Allowance (or fair rental value of manse)	
Utilities Allowance	
Employer-Paid Tax-Deferred Retirement Savings (IRA or 403b )	
Social Security Reimbursement above 50% of SECA	
Other Non-Accountable Allowances:	
<b>Total Effective Salary</b>	

Total Pension Dues	
(39% x Total Effective Salary 2023)	

Note: In 2023, Medical Coverage is 29% of effective salary, subject to the minimum annual dues amount of \$11,000 and the maximum annual dues amount of \$33,500.

Pension is 8.5%\*, Death and Disability is 1%\*, Temp Disability is 0.5% of effective salary. More info and a dues calculator can be found at [www.pensions.org](http://www.pensions.org).

(\* The Pension Participation Basis is the greater of your effective salary or 25 percent of the congregational ministers' median salary, but no more than \$305,000.)

Church Reimbursable Allowances	2023
Auto Allowance	
Study Allowance	
Social Security Reimbursement up to 50% of SECA	
Professional Expense Allowance	
Other Accountable Allowance	
<b>Total Church Reimbursable Allowances</b>	

<b>TOTAL OF EFFECTIVE SALARY+PENSION+ALLOWANCES</b>	
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Congregation provides housing assistance in the form of:

\_\_\_ Shared equity loan    \_\_\_ Second Mortgage Loan    \_\_\_ a Manse

The Board of Pensions (and the IRS) require Non-Accountable Allowances be treated as ordinary income. For example, if an annual auto allowance of \$3,600 is paid in direct payments of \$300 per month without requiring documentation of actual mileage or expenses, it is considered income and subject to pension dues (and taxes). If auto expenses are reimbursed on the basis of vouchered mileage reports and are paid up to 56 cents per mile, those payments are not treated as income by either the IRS or the Board of Pensions. The same for other professional expense allowances. Note: The IRS does not allow reimbursement (as an employee business expense) for miles driven from one's residence to their place of employment (commuter miles).

Please respond to the following regarding Study Leave and Personnel Policies.

How did you make use of your study leave in 2022? Did you roll over study leave or allowances into 2023?

Does your Session have a functioning Personnel Committee? \_\_\_\_\_

Does your Session have written Personnel Policies? \_\_\_\_\_

Date of your last annual review by Session or Personnel Committee? \_\_\_\_\_

When did you last take the Presbytery Mandated Reporter and Abuse/Misconduct Prevention Training?  
Date (month/year) \_\_\_\_\_

When did you last take the Presbytery Clergy Boundaries Training? Date (month/year) \_\_\_\_\_

At the time of our ordination and installation, we promised to "be active in government, serving in the governing bodies of the Church." Please list your activities on behalf of the Presbytery, Synod and/or the General Assembly.

Date of Approval of Terms of Call \_\_\_\_\_