**PRESBYTERY OF DETROIT**

**PROPOSED 2023 MINIMUM TERMS OF CALL FOR FULL-TIME CLERGY\*
Reflects a 5% increase in effective salary - 6.2% overall increase**

|  |  |  |
| --- | --- | --- |
| **Effective Salary**  |  2022 | 2023 |
| a. Cash Salary & Housing Allowance \*\* | $49,128 | $51,584 |
|  b. Self-Employment Contribution Act *(Any reimbursement over 7.65% of Effective Salary)* | $ N/A | $ N/A |
| c. *Other*  | $ N/A | $ N/A |
| **TOTAL EFFECTIVE SALARY**  | **$ 49,128** | **$51,584+** |
|   |   |  |
| **Benefits** *(Based on Pastor’s Participation Program of BOP)* |   |  |
| a. BOP Medical – 29% of Effective Salary (27% in 2022) \*\*\* | $13,265 | $14,959 |
| b. BOP Pension – 8.5% of Effective Salary  | $ 4,176 | $ 4,385 |
| c. BOP Death/Disability – 1% of Effective Salary  | $ 491 | $ 516 |
| d. BOP STATED Disability – 0.5% of Effective Salary  | $ 246 | $ 268 |
| e. Social Security Reimbursement (7.65% of Effective Salary)  | $ 3,758 | $ 3,946 |
| f. Other  | $ N/A  | $ N/A |
|  **TOTAL BENEFITS**  | **$21,936** | **$24.064** |
|   |   |  |
| **Reimbursed Expenses (vouchered and reimbursed to pastor)**  |   |  |
| 1. Medical Reimbursement or contribution to Flexible Spending

Account (based on 1% of Effective Salary)  | $ 490 | $ 516 |
| b. Study Allowance  | $ 1,050 | $ 1,050 |
| c. Professional Expenses (Includes mileage at current IRS Rate; business expenses such as books, dues, etc.)  | $ 1,550 | $ 1,550 |
| **Total Reimbursed Expenses**  | **$ 3,090** | **$ 3,116** |
|   |   |  |
| **GRAND TOTAL OF TERMS OF CALL**  | **$ 74,154** | **$78,764** |
|   |   |  |
| **OTHER EXPENSES TO THE CHURCH (i.e., Transition Workshop, etc.)**  | **$ N/A** | **$ N/A** |
|   |   |  |
| **TOTAL COST TO THE CHURCH**  | **$ 74,154** | **$ 78,764** |

*Approved by Committee on Ministry, August 4, 2022*

**OTHER REQUIREMENTS**

1. New pastors are expected to attend the Transition in Ministry Workshop. This expense is paid by the church and time off is to be provided outside vacation and study leave.
2. Four weeks of vacation (including 4 Sundays); and two weeks of study leave (including 2 Sundays) are required for full and part-time positions.
3. Study Allowance and Leave may be accumulated up to 6 weeks by Session action.
4. All installed pastors are required to enroll in the Pastor’s Participation Plan in the Board of Pensions. Transitional Pastors may elect other options.

\*This minimum applies to all clergy serving in a full-time position in Detroit Presbytery. For clergy serving in a part-time position, the amounts are pro-rated from the Grand Total Terms of Call. Pastors in transitional positions (Interim or Stated Supply) have greater flexibility in determining their terms of call. Their terms must still meet, or be pro-rated from, the Grand Total Terms of Call. For more information, contact the Committee on Ministry or the Board of Pensions.

\*\*The Board of Pensions considers manse value 30% of Effective Salary. Cash housing allowance is flexible but must reflect actual expenses of operating the home.

\*\*\*The Board of Pensions will increase the cost of the medical for pastors in the Pastor’s Participation Program from 27% to 29% in 2023. The presbytery has no control over this increase. Minimum and Maximum amounts apply per the Board of Pensions.

\*\*\*\*The setting aside of a Medical Reimbursement amount is optional (the amount may be moved elsewhere). As an alternative, many presbyteries and pastors are moving away from requiring a medical deductible amount paid by the church and opting for contributions to Flexible Spending Accounts (as approved by Session) as such account can be used for a wider array of medical/health expenses. There is also a tax advantage for the pastor in such an arrangement. For more information and list of options visit the Board of Pensions website, [www.pensions.org](http://www.pensions.org)

+The Board of Pensions Median Salary for 2023 is $62,100.