

<u>2023 PER CAPITA APPORTIONMENTS – Based on 2021 membership statistics</u>				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	
General Assembly	8.98	8.98	9.85	

Total Per Member	\$33.70	\$33.70	\$35.15
John Knox Presbytery	<u>19.22</u>	<u>19.22</u>	<u>19.80</u>
Synod of Lakes and Prairies	5.50	5.50	5.50
Ocheral Assembly	0.30	0.30	3.05

2023 SHARED MISSION PERCENTAGES APPROVED

	<u>2021</u>	2022	<u>2023</u>
General Assembly	20%	20%	20%
Synod of Lakes and Prairies	10%	10%	10%
John Knox Presbytery	70%	70%	70%

PULPIT SUPPLY & MODERATOR EXPENSE INFORMATION

Pulpit Supply - Presbytery has recommended an honorarium of \$125.00 for a worship service, plus IRS allowable rate for mileage. For a larger parish (yoked churches or two services) a fair figure needs to be agreed upon.

Moderator Expense - Presbytery has established a minimum of \$25 per meeting plus mileage at the IRS allowable reimbursement rate.

JKP 2023 MINIMUM COMPENSATION FOR PASTORS

JKP Minimum Effective Salary \$52,785.00 (increased on 08/20/2022)			
Continuing Education (vouchered) 600.00			
Business Travel Reimbursement (IRS allowable rate) – 65.5 ¢ per mile.			
Annual Vacation – 4 weeks			
Annual Study Leave – 2 weeks			
Pastor's Participation Plan Board of Pension dues:			
Medical – 29% for called and installed pastors (Min. dues \$11,500; Max. dues \$35,000);			
other classifications of clergy and lay employees will vary by coverage-			
level, rates expressed in dollars			
Retirement – 8.50% of effective salary (reduced by BOP effective 01/01/2021)			
Death and Disability – 1% of effective salary (or 2.5% if selected as a stand-alone basis)			
Temporary Disability - 0.5%			
Employee Assistance Program - Included			
Retirement Savings Plan – voluntary contribution			
 Called and Installed Teaching Elders must have full coverage in the Board of Pensions. 			
 Teaching Elders serving in contractual positions (Temporary Supply, Stated Supply) and lay 			
employees will be given menu options.			

Minister's Choice Plan Board of Pensions dues – 10% of effective salary for noninstalled ministers working at least 20 hours. Plan includes Defined Pension Plan, Death and Disability, Temporary Disability, Employee Assistance Plan, and access to assistance and education programs (see BOP for more info).

- Medical (PPO, EPO, HDHP) can be offered in addition to Minister's Choice Plan along with other benefits.
- Employers may still choose to enroll any minister who works at least 20 hours per week in the Pastor's Participation Plan.

Financial Protection Programs

- Death & Disability Plan (included in the Pastor's Participation Plan and Minister's Choice Plan) 2.5% percent of effective salary if offered without the Pension Plan. Employer pays full cost. Available to employees working at least 20 hours per week.
- Temporary Disability Plan (included in the Pastor's Participation Plan and Minister's Choice Plan) – 0.5% of effective salary. Either the employer or employee pays the full cost. Available to employees working at least 20 hours per week.
- Long-Term Disability Plan (included in the Death and Disability Plan) \$0.35 per \$100 of monthly salary when offered outside of the benefit plans. Employer pays the full cost. Available to employees working at least 20 hours per week who are not enrolled in the Death & Disability Plan.
- Term Life Plan 20 cents per month per employee for each \$1,000 of coverage. Employer pays the full cost. Available to employees working at least 20 hours per week who are not enrolled in the Death & Disability Plan.

JKP 2024 Minimum Effective Salary - \$55,080.00

CLERGY HOUSING ALLOWANCE ANNOUNCEMENT - 03/15/2019

We know that many of you have been anxiously awaiting notification on the lawsuit challenging the constitutionality of the Housing Allowance paid to ministers. We have received word that it was announced on Friday that the suit was overturned by a federal judge, meaning that housing allowances are STILL permitted according to law. Sessions and employers may return to their practice of designating portions of compensation to be used for housing purposes. Attached is the link to the article https://www.jsonline.com/story/news/religion/2019/03/15/freedom-religion-foundation-loses-court-fight-over-pastor-housing/3179142002/

2023 PRESBYTERY MEETINGS

Saturday, February 18, 2023 – Zoom Tuesday, May 16, 2023 – Union Presbyterian Church, Monroe, WI Saturday, August 19, 2023 – Zoom Tuesday, November 14, 2023 – In person, to be determined