

# PRESBYTERY OF WESTERN NORTH CAROLINA

## Terms of Call for Minimum Compensation and Compensation with Experience

Base Salary *	\$25,075
Housing Allowance or Manse Equivalent (30% of base) **	\$7,523
Social Security Allowance (7.65% of base + housing) ***	\$2,494
Pension/Insurance (minimum or 36.5% of base + housing)	\$14,692
Professional Development (Accountable Reimbursement)	\$1,154
Automobile Allowance (Accountable Reimbursement)	\$3,310
<b>Total Cost to Church</b>	<b>\$54,248</b>
<b>Total Cost with Manse</b>	<b>\$46,725</b>
Vacation	4 Weeks
Study Leave	2 Weeks

### NOTES

**\*Salary**                    The table above reflects Presbytery's recommendation for a minimum package for a minister. It is recommended that each church consider an additional compensation option for ministers with more experience. For a more complete list see Terms of Call Worksheet.

**\*\*Housing**                Manse Equivalent Allowance - If a manse is provided, this figure is not a cash payment, but a manse equivalent for determining Pension payment. It should reflect fair rental value of the manse and be no less than 30% of the base salary plus deferred compensation and utility allowance. (See worksheet)

Housing Allowance - Churches are urged to make this allowance sufficient for adequate housing.

**\*\*\*Social Security**    For tax purposes, a minister is considered "self-employed" and the church does not pay social security directly but an equivalent to the minister. Our minimum equivalent provides 1/2 of the social security amount, increased by the minister when filing self-employment tax. (SECA) .

### **\*\*\*\* 2017 BOARD OF PENSION DUES SCHEDULE**

#### **MEDICAL, PENSION, DEATH AND DISABILITY DUES**

	<b>MAXIMUM BASIS</b>	<b>MINIMUM BASIS</b>	<b>MINIMUM BENEFIT DUES %</b>	<b>MTHLY</b>	<b>ANNUALLY</b>
<b>MEDICAL PLAN</b>	\$124,000	\$44,000	24.5%	898.33	\$10,779.96
<b>PENSION</b>	\$270,000	\$14,325	11.0%	131.31	\$ 1,575.75
<b>DEATH AND DISABILITY</b>	\$270,000	\$14,325	1.0%	11.94	\$ 143.25

\*The minimum and maximum dues bases for medical coverage for those in Pastor's P participation are flat dollar amounts..