

## PRESBYTERY OF WESTERN NORTH CAROLINA

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

Base Salary *	\$26,291
Housing Allowance or Manse Equivalent (30% of base) **	\$7,887
Social Security Allowance (7.65% of base + housing) ***	\$2,615
Pension/Insurance (minimum or 37% of base + housing)	\$15,101
Professional Development (Accountable Reimbursement)	\$1,210
Automobile Allowance (Accountable Reimbursement)	\$3,470
<b>Total Cost to Church</b>	<b>\$56,574</b>
<b>Total Cost with Manse</b>	<b>\$48,687</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) .

### **2019 BOARD OF PENSION DUES SCHEDULE**

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

	MAXIMUM BASIS	MINIMUM BASIS	MINIMUM BENEFIT DUES		
			%	MTHLY	ANNUALLY
<b>MEDICAL PLAN</b>	\$124,000	\$44,000	25%	916.67	\$11,000.00
<b>PENSION</b>	\$280,000	\$14,775	11%	135.44	\$ 1,625.25
<b>DEATH AND DISABILITY</b>	\$280,000	\$14,775	1%	12.31	\$ 147.75

(The minimum and maximum dues basis for medical coverage for those in Pastor's Participation are flat dollar amounts.)