

# PRESBYTERY OF WESTERN NORTH CAROLINA

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

Base Salary *	\$26,712
Housing Allowance or Manse Equivalent (30% of base) **	\$8,014
Social Security Allowance (7.65% of base + housing) ***	\$2,657
Pension/Insurance (minimum or 37% of base + housing)	\$15,167
Professional Development (Accountable Reimbursement)	\$1,230
Automobile Allowance (Accountable Reimbursement)	\$3,525
<b>Total Cost to Church</b>	<b>\$57,305</b>
<b>Total Cost with Manse</b>	<b>\$49,291</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) .

### **2020 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>%</b>	<b>MTHLY</b>	<b>ANNUALLY</b>
<b>MEDICAL PLAN</b>	<i>\$124,000</i>	<i>\$44,000</i>	25%	916.67	\$11,000.00
<b>PENSION</b>	<i>\$280,000</i>	<i>\$15,200</i>	11%	139.33	\$ 1,672.00
<b>DEATH AND DISABILITY</b>	<i>\$280,000</i>	<i>\$15,200</i>	1%	12.67	\$ 152.00

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