

# 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
<b>Effective Salary</b>	<b>\$34,726</b>
Social Security Allowance (7.65% of base + housing) ***	\$2,657
Pension/Insurance (minimum or 37% of base + housing)	\$14,473
Professional Development (Accountable Reimbursement)	\$1,230
Automobile Allowance (Accountable Reimbursement)	\$3,525
<b>Total Cost to Church</b>	<b>\$56,611</b>
<b>Total Cost with Manse</b>	<b>\$48,597</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) .

### **2021 BOARD OF PENSION DUES SCHEDULE**

#### **PASTOR'S PARTICIPATION**

<b>MEDICAL PLAN</b> (Family PPO)	27% of effective salary, subject to minimum and maximum amounts
<b>DEFINED BENEFIT PENSION PLAN</b>	8.5% of Pension Participation Basis*
<b>DEATH AND DISABILITY PLAN</b>	1.0% of Pension Participation Basis*
<b>TEMPORARY DISABILITY PLAN</b>	0.5% of effective salary

\*The Pension Participation Basis is the greater of your effective salary or 25% of the congregational minister's median salary, but no more than \$290,000, the IRS maximum for 2021.

You are advised to check your dues figures with the Board of Pensions dues calculator: <http://www.pensions.org/calc/dues#results>