

PRESBYTERY OF WESTERN NORTH CAROLINA

Terms of Call for Minimum Compensation and Compensation with Experience
Calculated using Board of Pensions Transitional Pastor's Participation ^

Base Salary *	\$31,016
Housing Allowance or Manse Equivalent (30% of base) **	\$9,305
Effective Salary	\$40,321
Social Security Allowance (7.65% of base + housing) ***	\$3,085
Pension/Insurance (minimum or 47% of base + housing) ^	\$18,951
Professional Development (Accountable Reimbursement)	\$1,275
Professional Expense (Auto, etc.) (Accountable Reimbursement)	\$3,625
Total Cost to Church	\$67,257
Total Cost with Manse	\$57,952
Vacation	4 Weeks
Study Leave	2 Weeks
Family Medical Leave (birth, foster placement or adoption of child; provide care to ill or disabled family member; heal following a loss or tragic event)	12 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) .

2026 BOARD OF PENSION DUES SCHEDULE TRANSITIONAL PASTOR'S PARTICIPATION

MEDICAL PLAN (Family PPO)	37% of effective salary, subject to minimum and maximum amounts
DEFINED BENEFIT PENSION PLAN	8.5% of Pension Participation Basis*
DEATH AND DISABILITY PLAN	1.0% of Pension Participation Basis*
TEMPORARY DISABILITY PLAN	0.5% of effective salary

2026 BOARD OF PENSION DUES SCHEDULE CONGREGATIONAL PASTORS PACKAGE

MEDICAL PLAN (Member Only PPO)	17.5% of effective salary, subject to minimum and maximum amounts
DEFINED BENEFIT PENSION PLAN	8.5% of Pension Participation Basis*
DEATH AND DISABILITY PLAN	1.0% of Pension Participation Basis*
TEMPORARY DISABILITY PLAN	0.5% of effective salary

Member & Child, Member & Spouse and Member & Family plans are available with added cost to the member. Congregations may choose to share some, none or all of the cost of coverage.

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