

PRESBYTERY OF WESTERN NORTH CAROLINA

Terms of Call for Minimum Compensation and Compensation with Experience

| | No Experience | With Experience |
|---|-----------------|-----------------|
| Base Salary * | \$23,677 | \$26,000 |
| Housing Allowance or Manse Equivalent (30% of base) ** | \$7,103 | \$7,800 |
| Social Security Allowance (7.65% of base + housing) *** | \$2,355 | \$2,586 |
| Pension/Insurance (minimum or 31.5% of base + housing) **** | \$9,696 | \$10,647 |
| Professional Development (Accountable Reimbursement) | \$1,075 | \$1,075 |
| Automobile Allowance (Accountable Reimbursement) | \$3,085 | \$3,085 |
| Total Cost to Church | \$46,991 | \$51,193 |
| Total Cost with Manse | \$39,888 | \$43,393 |
| Vacation | 4 Weeks | 4 Weeks |
| Study Leave | 2 Weeks | 2 Weeks |

NOTES

***Salary** The first column is the recommendation for minimum package for a minister with no experience. With 10 years experience (second column), the base salary minimum recommendation is \$26,000. 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)

****** 2010 BOARD OF PENSION DUES SCHEDULE**

MEDICAL, PENSION, DEATH AND DISABILITY DUES

| | MEDIAN | MAXIMUM SALARY | MINIMUM BASIS | MINIMUM BENEFIT DUES % | MTHLY | ANNUALLY |
|-----------------------------|----------|----------------|---------------|------------------------|--------|-------------------|
| MEDICAL PLAN | \$52,200 | \$104,400 | \$33,930 | 19.5% | 551.36 | \$6,616.32 |
| PENSION | | \$245,000 | \$13,050 | 11.0% | 119.63 | \$1,435.50 |
| DEATH AND DISABILITY | | \$245,000 | \$13,050 | 1.0% | 10.88 | \$ 130.50 |

*Minimum for medical is 65% of median; maximum is 200% of median. Minimum pension is 25% of median; max set by federal law.