

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)

****** 2011 BOARD OF PENSION DUES SCHEDULE**

MEDICAL, PENSION, DEATH AND DISABILITY DUES

	MEDIAN	MAXIMUM SALARY	MINIMUM BASIS	MINIMUM BENEFIT DUES %	MTHLY	ANNUALLY
MEDICAL PLAN	\$52,900	\$105,800	\$34,385	19.5%	558.75	\$6,705.00
PENSION		\$245,000	\$13,225	11.0%	121.23	\$1,454.76
DEATH AND DISABILITY		\$245,000	\$13,225	1.0%	11.02	\$ 132.24

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