

PRESBYTERY OF CHARLOTTE

PROPOSED 2012 Minimum Terms of Call for New Full-Time Pastors/Certified Christian Educators

Financial Compensation (Annual): Presbytery minimums for full-time pastors shall be based on Total Salary Package. The proportion of Salary and Housing can be based on the most favorable tax position for the individual.

	(CURRENT)	(PROPOSED)
Cash (Including employee contributions to 403(b)(9) tax-sheltered annuity plans)		
No experience	\$28,222	\$29,069
Add \$200/yr for 1Year	\$28,428	\$29,281
each added year 5 Yrs	\$29,458	\$30,342
10 Yrs	\$30,488	\$31,403
15 Yrs	\$31,518	\$32,464
Housing/Utility & Furnishing Allowance		
Housing/Utilities – Eastern Counties	\$12,669 - \$16,686	\$13,049 - \$17,187
Housing/Utilities – Charlotte Metro	\$15,656 - \$20,703	\$16,126 - \$21,324
TOTAL SALARY PACKAGE = Cash + Housing = EFFECTIVE SALARY		
Benefits & Professional Allowances		
Manse Equity (Optional)*	Strongly Recommended	
1/2 Social Security**		
Board of Pensions (Insurance & Pension)		
Continuing Education (paid by voucher) - \$1000		
Auto Expense (IRS allowable rate is recommended)		
Reasonable Moving Expenses		
Two Weeks Study Leave/Four Weeks Vacation		
Establishment of Church Professional Relations Committee		
Sabbatical Leave during the seventh year of service of at least three months.		

***Manse Equity:** The church may provide an amount into a holding account equal to the equity which would accrue on a comparable house if financed for 30 years. The funds in the Manse Equity account are to be made available to the pastor if 1) the pastor moves from the manse and purchases a primary residence or 2) the pastor leaves the employment of the church. Manse equity is taxable when withdrawn.

****Calculation of Social Security:**
 Cash salary + housing/utilities allowance or manse valuation/utilities x 15.3% divided by 2 = Social Security Allowance payable by the church

Annual Adjustment Notes

1. Consult the brochure **Understanding Effective Salary** published by the Board of Pensions for more details on how specific types of payments affect Total Compensation.
www.pensions.org/library/publications/publications/pln-103.pdf
2. Consider cost of living increases, special family needs (education, medical or other extraordinary expenses), the prevailing standards of the community and the merit of the minister's work in determining his or her compensation. The inflation rate/median family income varies by county.
3. The Session should recommend **2012** Compensation for action at a congregational meeting called for the purpose of adjusting the terms of the minister's call. The actions may be based on past performance and future expectations.
4. Continuing Education expenses and travel expenses are paid by voucher upon documentation by the pastor. Unexpended Continuing Education time and money may be accumulated up to three years by mutual agreement between pastor and session. Accrued Continuing Education time and money are forfeited upon dissolution of the pastoral relationship. Unexpended Continuing Education time and money and unexpended travel allowance are not available to a pastor as compensation.