

# PRESBYTERY OF CHARLOTTE

## 2019 Minimum Terms of Call

### For Full-Time Pastors Entering a NEW Call

**Financial Compensation (Annual):** Presbytery minimums for newly called 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.

**Proposal for 2019 is to increase the 2018 base by 3.0%**

**Annual Effective Salary (Cash + Housing)** (Also includes employee contributions to 403(b)(9) tax-sheltered annuity plans, cafeteria plans)

2018			2019		
Charlotte Metro Only (No Manse)			Charlotte Metro (No Manse)	Eastern Counties (No Manse)	Within Bounds with Manse
Add \$200/year for each added year	No experience	\$47,552	<b>\$48,978</b>	<b>\$45,665</b>	<b>\$31,614</b>
	1 Year	\$47,752	<b>\$49,178</b>	<b>\$45,865</b>	<b>\$31,814</b>
	5 Years	\$48,552	<b>\$49,978</b>	<b>\$46,665</b>	<b>\$32,614</b>
	10 Years	\$49,552	<b>\$50,978</b>	<b>\$47,665</b>	<b>\$33,614</b>
	15 Years	\$50,552	<b>\$51,978</b>	<b>\$48,665</b>	<b>\$34,614</b>

### Benefits & Professional Allowances

1/2 Social Security*	
Board of Pensions	(Insurance & Pension)
Continuing Education	(Paid by voucher)
Auto Travel Expense	(IRS allowable rate is recommended)
Reasonable Moving Expenses	
Two Weeks Study Leave / Four Weeks Vacation	
Sabbatical Leave during seventh year of service of at least three months	
Establishment of a Church Professional Relations Committee	

Cash Items in the following section are optional and are NOT considered in the Minimum Terms of Call however these items are part of the Total Annual Effective Salary Package for calculation of Board of Pension Dues.

**Employing Organizations Contributions** (contributions to 403(b)(9) plans, tax-sheltered annuity plans, and equity allowances)

**Bonus** (including bonuses, gifts for employing organization and un-vouchered professional expense allowances)

**SECA** (amount in EXCESS of 1/2 of Social Security)

**Other** (all other comp, including medical deductible or medical expense reimbursements not paid through a group benefit plan)

**Manse** (must be at least 30% of Cash above for members residing in employer-provided manse)

\*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. Amount in excess of 50% is included in Effective Salary

## **Annual Adjustment Notes**

1. 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.
2. The Session shall recommend 2019 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.
3. 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.
4. Sessions should review the various plan design options of the Traditional Program medical dues model. Consult pensions.org to see The Board Bulletins and articles regarding the restructuring.
5. For installed, part-time pastors, the effective salary would be pro-rated to reflect the number of work hours agreed upon in the Terms of Call. All other provisions of the presbytery's minimum terms, such as vacation and Church Professional Relations Committee, would be in effect.

## **Additional Information**

1. As of 11/14/18, the latest Consumer Price Index for All Urban Consumers, South Region for the 12 months ending October 31, 2018 was 2.1%. This is a common index used in determining trends for budgeting purposes. In addition, the Cost Of Living Allowance (COLA) at the federal level is 2.9%.
2. The Board of Pensions Median Annual Effective Salary (2019) of all PC(USA) teaching elder members of the Benefits Plan serving U.S. congregations is \$59,100, an increase of 1.9 percent when compared to \$58,000 for 2018.
3. Recent Salary Surveys published on [www.Pensions.org](http://www.Pensions.org) which may aid congregations in planning and budgeting:

Salaries in the Parish Ministry 2016 Salary Study (as of May 1, 2016)  
2019 Median effective salaries  
Living by the Gospel