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 2022 is to increase the 2021 base by 5.9%

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

<table>
<thead>
<tr>
<th>2021</th>
<th>Charlotte Metro Only (No Manse)</th>
<th>2022</th>
<th>Charlotte Metro (No Manse)</th>
<th>Eastern Counties (No Manse)</th>
<th>Within Bounds with Manse</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No experience</td>
<td>$50,957</td>
<td>$53,963</td>
<td>$50,313</td>
<td>$34,832</td>
</tr>
<tr>
<td></td>
<td>1 Year</td>
<td>$51,157</td>
<td>$54,163</td>
<td>$50,513</td>
<td>$35,032</td>
</tr>
<tr>
<td>Add $200/year for each added year</td>
<td>5 Years</td>
<td>$51,957</td>
<td>$54,963</td>
<td>$51,313</td>
<td>$35,832</td>
</tr>
<tr>
<td></td>
<td>10 Years</td>
<td>$52,957</td>
<td>$55,963</td>
<td>$52,313</td>
<td>$36,832</td>
</tr>
<tr>
<td></td>
<td>15 Years</td>
<td>$53,957</td>
<td>$56,963</td>
<td>$53,313</td>
<td>$37,832</td>
</tr>
</tbody>
</table>

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

*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 2022 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 10/13/2021, the latest Consumer Price Index for All Urban Consumers, South Region for the 12 months ending 9/30/2021 was 5.8%. 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 5.9%.

2. The Board of Pensions Median Annual Effective Salary (2022) of all PC(USA) teaching elder members of the Benefits Plan serving U.S. congregations is $62,100, an increase of 1.5 percent when compared to $61,200 for 2021.

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)
   - 2020 Median effective salaries
   - Living by the Gospel