

**Compensation and Professional Expense Guidelines  
for Pastors, Deacons, Lay Program Staff,  
Lay Professionals, Support Staff, and Church Musicians:  
A Congregational Resource**

*Adopted at Synod Assembly, April 2023*



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## Encouragement From the Bishop

Dear Ministry Partners,



Together we are the synod, so no matter your role in ministry, these guidelines are for you. Our Compensation Guidelines Team of rostered ministers and lay congregational leaders works together each year to provide relevant, healthy, and just compensation and benefits guidelines for rostered ministers, lay program staff, lay professionals, support staff, and church musicians that thoughtfully consider the leaders and the congregations, agencies, and synod which they serve. Compensation can be an awkward topic in the church and determining appropriate compensation is very important not only for the well-being of the rostered minister and staff professionals, but also for the health and ministry of the congregation and ministry setting.

Because this is a complex and important task, it needs to be done in conversation that is open, honest, direct, grace filled and respectful. The purpose of the Synod Compensation Guidelines is to give congregations and ministry settings the tools they need to advocate for and partner with rostered ministers and staff. By promoting appropriate compensation and benefits, we hope to strengthen our collective ministry to all God's people. This tool has been developed with the goal to help foster positive conversation and financial planning for effective ministry together.

Ordained Ministers of Word and Sacrament (pastors) and Ordained Ministers of Word and Service (deacons) have attended years of college and graduate schools; they have been involved in required training such as Internship and Clinical Pastoral Education (CPE). In addition, many Lay Professionals and staff also have specific education and advanced degrees. They, too, need to be recognized for skills, experience, and knowledge that is shared to build up the Body of Christ. Some of these church leaders have incurred considerable educational debt as they prepared for ministry and service to Christ's Church. We want to affirm them, their training and education, and their work and ministry to God and neighbor – to you, to your communities and to the world!

You will notice some changes to the guidelines this year. Efforts have been made toward providing more clarity to Sabbatical leaves. The mission of the Church is best served by the health, energy, spiritual renewal, and knowledge which a sabbatical leave provides for its rostered leaders and congregations. A sabbatical can be a time of inspiration, a word that is literally connected to the need to "breathe in" after a period of "breathing out."

In addition to having the conversation about the compensation in terms of salary and benefits, it is also important to have the conversation about expectations, goals, and priorities. Every year each rostered minister, as well as lay and professional staff should have a performance review, not simply to reflect on how things have been going in the partnership between the ministry and congregation, but also to be clear about goals and expectations for the coming year. My experience is that a lack of clarity around expectations can often lead to conflict. Communication around expectations and goals will lead to healthier relationships and stronger ministry. Your synod staff stand ready to provide resources that can help you in this process. Our relationships are important, and we are called to do ministry in partnership with one another.

I invite you to read through this document, share it with other leaders, and prayerfully make decisions guided by the Spirit. Let this be a guideline in your congregation's life together. Thank you for your partnership with your church leaders, with other congregations, the Northeastern Minnesota Synod, and the ELCA!

Together in Christ,

Amy J. Odgren, Bishop  
Northeastern Minnesota Synod

## **Introduction**

### ***Purpose***

These guidelines have been thoughtfully prepared to provide a fair and reasonable compensation benefits expectation for congregations, rostered ministers and church staff. The task force has taken into account compensation levels of peers in other synods, Christian organizations and local communities. The guidelines, of course, cannot address all the concerns for congregations and leaders, but they provide a baseline for compensation and benefits discussions. A core value for the Northeastern Minnesota Synod is that rostered ministers and church staff are to be paid on the basis of experience, training and capability.

Compensation issues result in a partnership between the congregation, rostered ministers and staff. It is important for all parties to recognize the spirit in which compensation matters are to be addressed. Decisions should be made in such a way that:

- God's mission flourishes.
- Rostered Ministers (pastors and deacons) and staff are appreciated and respected as servants of God.
- All areas of the congregation's mission thrive.

### ***Source***

The compensation guidelines have been prepared by a task force of volunteers, both lay and rostered. The guidelines are reviewed and recommended by the Synod Council before they are adopted by the congregations of the Northeastern Minnesota Synod at the annual Synod Assembly.

The task force considers different factors in its deliberation for its recommendation of the guidelines. The task force gives consideration to economic conditions in the Northeastern Minnesota Synod, the issue of fairness and morale for rostered leaders, the added burden of repaying student debt (average student debt load for seminary trained rostered leaders are approaching \$60,000 or more), statistics regarding Federal COLA (Cost of Living Adjustments), Average Income Increase in Minnesota, as well as guidelines for comparable, surrounding synods in Region 3 [the nine synods in Minnesota, South Dakota and North Dakota].

### ***Task Force Members***

*Task force members include Ginny Ahrlin, Pastor John Ansell, Pastor Susan Berge, Pastor Tim Ehling, Sarah Gunderson, Katie Rich, Deacon Susan Williams, Deacon Brenda Tibbetts and Pr. Rollie Bockbrader.* Should the leadership of an individual congregation's request assistance in reviewing these guidelines, the task force will provide the guidance requested. Please contact Deacon Brenda Tibbetts, Synod Minister for Leadership Support or Pastor Rollie Bockbrader, Synod Minister for Operations at 218.724.4424.

## SECTION I: PASTORS

### **SALARY/COMPENSATION RECOMMENDATIONS FOR MINISTERS OF WORD AND SACRAMENT**

#### **A. BASE SALARY GUIDELINES**

The following salary grid is intended to allow congregations the ability to meet local economic conditions while recognizing and respecting the Office of Pastor (*Minister of Word and Sacrament*). The minimum base salary guidelines assume full-time ordained ministry and are to be pro-rated for calls other than full-time.

Years of Experience	Year Ordained	Guidelines
Graduate	2024	41,496 or more
1	2023	42,224 or more
2	2022	42,952 or more
3	2021	43,680 or more
4	2020	44,408 or more
5	2019	45,136 or more
6	2018	45,864 or more
7	2017	46,592 or more
8	2016	47,320 or more
9	2015	48,048 or more
10	2014	48,776 or more
11	2013	49,504 or more
12	2012	50,232 or more
13	2011	50,960 or more
14	2010	51,688 or more
15	2009	52,416 or more
16	2008	53,144 or more
17	2007	53,872 or more

Years of Experience	Year Ordained	Guidelines
18	2006	54,600 or more
19	2005	55,328 or more
20	2004	55,848 or more
21	2003	56,368 or more
22	2002	56,888 or more
23	2001	57,408 or more
24	2000	57,928 or more
25	1999	58,448 or more
26	1998	58,968 or more
27	1997	59,488 or more
28	1996	60,008 or more
29	1995	60,528 or more
30	1994	61,048 or more
31	1993	61,568 or more
32	1992	62,088 or more
33	1991	62,608 or more
34	1990	63,128 or more
35	1989	63,648 or more

## **IN ADDITION TO BASE SALARY ORDAINED PASTORS RECEIVE:**

- Housing Allowance or Parsonage (see pg. 8)
- Employers Share of Social Security Tax (FICA) (see pg. 8)

## **OTHER CONSIDERATIONS FOR DETERMINING SALARY:**

- Career Experience - if the pastor had a prior calling/career before coming to ordained ministry, the value of those experiences should be considered. An example would be to calculate the years of experience prior to ordination at the rate of ½ year for each year of experience, up to a maximum of 10 years. In this example, a newly ordained clergy with 10 years of other career experience, should be considered at a 5 year guideline level.
- Additional Earned Degrees - consideration should be given to those pastors with advance degrees: i.e. DMin, PhD, STM, or other degrees the congregation deems germane to their ministry. The recommendation is \$500 - \$1,000 for each additional degree.
- Supervisory Responsibilities - an additional \$500 to \$1,000 should be considered if the pastor is supervising staff.
- Merit Increase - based on performance evaluation. It is fine to be generous.
- Seminarian Debt Load - consideration should be given to an educational debt load reduction for leaders carrying considerable debt from preparing for rostered ministry. Payment is made directly to the lending institution. Check with your clergy tax consultant as there are certain requirements that need to be met and there may be a limited amount paid that would be considered as non-taxable income.
- Cost of Living Adjustment - for those whose current years of experience or salary is above the guidelines, consider a cost of living adjustment.
- Multi-point Parishes - If a solo Minister of Word and Sacrament serves two congregations, add \$1,000; if three, add \$2,000; etc.

## **IF SALARY IS LESS THAN GUIDELINES:**

- Pension should be paid according to the average salary for years of experience.
- Assisting in Seminarian Debt Load reduction is always welcome with payments made directly to the financial institution. This is not taxable income. Check with your clergy tax consultant as there are certain requirements that need to be met and there may be a limited amount paid that would be considered as non-taxable income.
- Consideration should be given and in consultation with the rostered leader as to some options available but not limited to i.e. additional vacation time, personal leave, continuing education funding, clergy coaching or spiritual direction, enhanced medical coverage or increased retirement percentage valued at not less than 2% of weekly compensation.
- Two days free of church responsibilities should be provided each week. When holidays or days off are missed, compensation day(s) should be taken at another time. Consideration should be given to granting a pastor quarterly personal leave weekends off in addition to annual vacation. After 15 years of service, consideration should be given to granting the pastor a fifth week of vacation.

***Every effort should be made by congregations below the guidelines to move toward guidelines.***

**B. PARSONAGE/HOUSING ALLOWANCE** *(see also Addendum II)*

**1. Parsonage**

If a congregation is providing a parsonage, the congregation is to assume all costs for maintenance and utilities. The congregation should pay these costs directly. In a parish with a parsonage, the pastor does not have the option of owning a home which builds equity. It is recommended that those congregations providing a parsonage contribute toward a special 'Housing Equity' program. It is recommended that 3% of the pastor's defined compensation should be applied each year to this fund. The 'Housing Equity' funds are to be invested as determined by the congregational council and the pastor - the Optional Pension Plan of Portico Benefit Services is a suitable option for housing equity funds. For purposes of FICA, a value is assigned to the parsonage (generally 30% of salary).

**2. Housing Allowance**

If no parsonage is available, the pastor is to be given a housing allowance which is to be designated each year as negotiated by pastor and council. The housing allowance figure to be used is 30% of base salary and is added to base salary. If a clergy couple, each pastor is entitled to a housing allowance. The pastor declares a housing allowance figure for their tax purposes at the beginning of the year. For example, if Pastor A has a base salary of \$40,000 the amount of housing will be \$12,000 (30% of base salary) for a total of \$52,000. If the pastor wishes to designate an amount for housing other than the 30% (rationale is needed for IRS purposes) it must be voted on by the church council. For example, if Pastor A provides rationale that \$20,000 better reflects their housing costs and the council approves, then salary would be listed at \$32,000 and housing at \$20,000 for a total of \$52,000.

**C. FICA PAYMENTS**

Since the IRS classifies pastors as self-employed for Social Security purposes, congregations are expected to reimburse pastors for the employer's share of FICA (current rate for employer's share is 7.65% of base salary and parsonage/housing allowance). For example, if Pastor A has a salary of \$40,000 and a housing allowance of \$12,000 for a total of \$52,000, the congregation should reimburse the pastor \$3,978 for FICA purposes (7.65% of \$52,000). Congregations are to be reminded that they are to file **W2 tax forms** for clergy.

**D. OTHER ITEMS**

Should a pastor desire to have a portion of compensation designated as a **furnishing allowance** that amount is to be determined by the church council. This is not an added expense to the congregation, but a tax benefit to the pastor. Congregation councils must approve, prior to the start of the fiscal year, allowances for housing, furnishing, utilities, and recorded in council minutes, in order for these to be excluded from income for IRS reporting.



**E. VACATION, DAYS OFF AND HOLIDAYS**

Pastors are expected to receive and use four weeks of vacation per year (including Sundays). The cost of pulpit supply is to be paid for and arranged by the congregation. Vacation time is to be used within the calendar year and not accumulated except by special agreement with the church council.

Time spent in outdoor ministries and retreats with congregational youth and family groups, or work with conference, synod or churchwide committees *is not* to be considered vacation time or continuing education leave.

Two days free of church responsibilities should be provided each week. When holidays or days off are missed, compensation day(s) should be taken at another time. One or more personal days per year may also be considered.

Pastors whose work includes regular Sunday involvement should also be granted quarterly personal leave weekend in addition to the annual vacation.

Pastors should also receive time off with pay on holidays. Those who perform essential service on the holiday may arrange for other time off.

Some holidays to be considered are as follows:

New Year's Day	Labor Day
Good Friday	Thanksgiving Day
Memorial Day	Christmas Day
Fourth of July	Martin Luther King, Jr. Day
President's Day	Easter Sunday/Monday
Juneteenth	Indigenous People's Day

**F. MINIMUM COMPENSATION TABLE FOR PASTORS**

The expectation for minimum compensation for clergy includes **base salary, parsonage or housing allowance and reimbursement for the employer's share of FICA**. Following is an example for figuring compensation.

<b><u>2024 Annual Minimum</u></b>	<b><u>Amount</u></b>	
Graduate	41,496.00	
Housing Allowance	12,448.80	30%
FICA Reimbursement	4,126.77	7.65%
<b>Minimum Compensation</b>	<b>58,071.57</b>	
15 Years of Experience	52,416.00	
Housing Allowance	15,724.80	30%
FICA Reimbursement	5,212.77	7.65%
<b>Minimum Compensation</b>	<b>73,353.57</b>	

**The minimum compensation figure does not include medical/dental/pension benefits (See page 16).**

**G. CLERGY DEFINED COMPENSATION**

Defined compensation for Rostered Ministers of Word and Sacrament (pastors/clergy) is:

**Pastors with Parsonage**

1.3 x (Base Salary + Social Security Allowance) + Furnishings Allowance

**Pastors without Parsonage**

(Base Salary + Social Security Allowance + Housing Allowance)

The congregation should refer to the Portico Benefits Services website. Each congregational treasurer receives a yearly memorandum from Portico Benefit Services with this information - see [www.porticobenefits.org](http://www.porticobenefits.org), click on “Employer Link for Treasurers and Benefits Administrators”. Under “Resources”, click on “Calculators” to help you determine the benefit package. Portico requires an annual sign-up for the health package benefits. The IRS requires your pastor to have a Housing Allowance request recorded in the December Council Minutes.

**H. PART-TIME STAFF**

Part-time rostered staff should have salary and benefits corresponding to the percentage of a full-time salary and benefits package.

Ministers of Word and Sacrament are eligible for a rostered call at 15 hours per week.

The structure of the part-time call should be carefully negotiated between the rostered leader(s) and the congregation council in consultation with the Bishop’s office in order to meet the needs of the congregational context.

## **SECTION II: DEACONS**

### **SALARY/COMPENSATION RECOMMENDATIONS FOR *MINISTERS OF WORD AND SERVICE***

#### **A. BASE SALARY GUIDELINES**

The following grid is intended to assist congregations in determining salary to meet local economic conditions while recognizing and respecting the Roster of Deacon. Deacons are *Ministers of Word and Service*, have a bachelor's degree and a required level of a master's degree. The base salary guidelines assume full-time rostered ministry and are to be prorated for calls other than full-time.

Years of Experience	Year Ordained	Guidelines
Graduate	2024	41,496 or more
1	2023	42,224 or more
2	2022	42,952 or more
3	2021	43,680 or more
4	2020	44,408 or more
5	2019	45,136 or more
6	2018	45,864 or more
7	2017	46,592 or more
8	2016	47,320 or more
9	2015	48,048 or more
10	2014	48,776 or more
11	2013	49,504 or more
12	2012	50,232 or more
13	2011	50,960 or more
14	2010	51,688 or more
15	2009	52,416 or more
16	2008	53,144 or more
17	2007	53,872 or more

Years of Experience	Year Ordained	Guidelines
18	2006	54,600 or more
19	2005	55,328 or more
20	2004	55,848 or more
21	2003	56,368 or more
22	2002	56,888 or more
23	2001	57,408 or more
24	2000	57,928 or more
25	1999	58,448 or more
26	1998	58,968 or more
27	1997	59,488 or more
28	1996	60,008 or more
29	1995	60,528 or more
30	1994	61,048 or more
31	1993	61,568 or more
32	1992	62,088 or more
33	1991	62,608 or more
34	1990	63,128 or more
35	1989	63,648 or more

## **OTHER CONSIDERATION FOR DETERMINING SALARY:**

- **Career Experience** - If the rostered leader had a prior calling/career before becoming a Deacon, the value of those experiences should be considered.
- **Additional Earned Degrees** - consideration should be given to those rostered leaders who have earned master's or doctorate degrees the congregation deems germane to ministry. The recommendation is \$500 to \$1,000 for additional degrees.
- **Supervisory Responsibilities** - an additional \$500 to \$1,000 should be given if the rostered leader is supervising staff.
- **Merit Increase** - based on performance evaluation. It is fine to be generous.
- **Cost of Living Adjustment** - for those whose current years of experience is above guidelines.

## **IF SALARY IS LESS THAN GUIDELINES:**

- Pension should be paid according to the average salary for years of experience.
- Consideration should be given and *in consultation with the rostered leader* as to some options available *but not limited to* i.e. increased vacation time, personal leave, continuing education funding, clergy coaching or spiritual direction, enhanced medical coverage or retirement percentage valued at not less than 2% of weekly compensation.

*Every effort should be made by congregations below guidelines to move toward guidelines.*

## **B. FICA PAYMENTS**

Congregations are required to pay employer's portion of the Social Security taxes and file W2 tax forms for Deacons.

## **C. VACATION, DAYS OFF AND HOLIDAYS**

Deacons are expected to receive and use four weeks of vacation per year (including Sundays). The cost of pulpit supply is to be paid for and arranged by the congregation. Vacation time is to be used within the calendar year and not accumulated except by special agreement with the church council.

Time spent in outdoor ministries and retreats with congregational youth and family groups, or work with conference, synod or churchwide committees *is not* to be considered vacation time or continuing education leave.

Two days free of church responsibilities should be provided each week. When holidays or days off are missed, compensation day(s) should be taken at another time. One or more personal days per year may also be considered.

Deacons (*Ministers of Word and Service*) whose work includes regular Sunday involvement should also be granted a quarterly personal leave weekend in addition to the annual vacation.

Deacons should also receive time off with pay on holidays. Those who perform essential service on the holiday may arrange for other time off.

Some holidays to be considered are as follows:

New Year's Day	Labor Day
Good Friday	Thanksgiving Day
Memorial Day	Christmas Day
Fourth of July	Martin Luther King, Jr. Day
President's Day	Easter Sunday
Juneteenth	Indigenous People's Day

**D. PART-TIME STAFF**

Part-time rostered staff should have salary and benefits corresponding to a percentage of a full-time salary and benefits package.

Ministers of Word and Service are eligible for a rostered "Call" at 15 hours per week.

The structure of a part-time call should be carefully negotiated between the rostered leader(s) and the congregation council in consultation with the Bishop's office in order to meet the needs of the congregational context.

### **SECTION III: LAY PROGRAM STAFF**

#### **SALARY/COMPENSATION RECOMMENDATIONS FOR YOUTH & FAMILY MINISTERS, YOUTH DIRECTORS, ETC.**

##### **A. SALARY GUIDELINES FOR LAY PROGRAM STAFF**

**Lay Program Staff**, such as Children, Youth, and Family Ministers, are valued members of a ministry staff team. Although they don't require the same housing benefits as pastors, other benefits should be the same or similar to that of the pastor or deacon. This includes, but is not limited to: sabbaticals, vacation, continuing education, paid family leave, a quarterly Sunday off, and mileage.

Consideration should be given to Lay Program Staff to give additional compensation to Lay Program Staff who have additional degrees. For example, an increase of \$500 to \$1,000 based on having a master's degree and/or other specialized training and/or a supervisory role. The following salary guidelines assume a 40 hours/week, 52 weeks/year.

Years of Service	Guidelines
1	39,728 or more
2	40,456 or more
3	41,184 or more
4	41,912 or more
5	42,640 or more
6	43,368 or more
7	44,096 or more
8	44,824 or more
9	45,552 or more
10	46,280 or more
11	47,008 or more
12	47,736 or more
13	48,464 or more
14	49,192 or more
15	49,920 or more

Years of Service	Guidelines
16	50,648.00 or more
17	51,376.00 or more
18	52,104.00 or more
19	52,832.00 or more
20	53,560.00 or more
21	54,288.00 or more
22	55,016.00 or more
23	55,744.00 or more
24	56,472.00 or more
25	57,200.00 or more
26	57,928.00 or more
27	58,656.00 or more
28	59,384.00 or more
29	60,112.00 or more
30	60,840.00 or more

Beyond 30 years congregations should negotiate with staff member to arrive at a salary commensurate with the nature of the position. Part-time employment should be prorated on the basis of the salary guidelines

##### **B. FICA PAYMENTS**

Congregations are required to pay employer's portion of the Social Security taxes and file W2 tax forms for Lay Program Staff.

**C. VACATION, DAYS OFF AND HOLIDAYS**

Vacation, days off and holidays are to be negotiated for Lay Program Staff. Vacation time is to be used within the calendar year and not accumulated except by special agreement with the church council.

Time spent in outdoor ministries and retreats with congregational youth and family groups, or work with conference, synod or churchwide committees *is not* to be considered vacation time or continuing education leave.

Two days free of church responsibilities should be provided each week. When holidays or days off are missed, compensation day(s) should be taken at another time. One or more personal days per year may also be considered.

Lay Program Staff whose work includes regular Sunday involvement should also be granted quarterly personal leave weekends in addition to vacation time.

Lay Program Staff should also receive time off with pay on holidays. Those who perform essential service on the holiday may arrange for other time off.

Some holidays to be considered are as follows:

New Year's Day	Labor Day
Good Friday	Thanksgiving Day
Memorial Day	Christmas Day
Fourth of July	Martin Luther King, Jr. Day
President's Day	Easter Sunday
Juneteenth	Indigenous People's Day

**D. PART-TIME STAFF**

Part-time Lay Program staff should have salary and benefits corresponding to a percentage of a full-time salary and benefits package.

Congregations are encouraged to check with Portico Benefit Services for options regarding Lay Program Staff.

The structure of a part-time call should be carefully negotiated between the Lay Program Staff and the congregation council in order to meet the needs of the congregational context.

## **SECTION IV: BENEFITS FOR PASTORS AND DEACONS**

### **A. PENSION, DISABILITY, SURVIVOR, MEDICAL/DENTAL**

The congregation shall budget for and participate in the ELCA Pension, Disability, Survivor and Medical/Dental plan for ordained pastors, deacons and their families as needed.

Congregations are to refer to the Portico Benefits Services website at [www.porticobenefits.org](http://www.porticobenefits.org) to access calculators and information. Click on 'Employer Link for Treasurers and Benefits Administrators' and under 'Resources' for the calculator that can assist in determining the benefits package.

The Synod Council of the Northeastern Minnesota Synod recommends that congregations move toward a pension contribution of 12% and not less than 10%. If salary is under guidelines, it is recommended that pension be paid at the 'Years of Experience' salary guideline.

### **B. WORKER'S COMPENSATION**

All congregations must provide Workers Compensation coverage for employees.

### **C. DISABILITY, MATERNITY or PATERNITY & FAMILY MEDICAL, SICK AND EMERGENCY LEAVE**

#### **Temporary and/or Permanent Disability:**

It is recommended that each congregation develop explicit written policy relating to temporary and permanent disability. Each congregation shall contribute towards Portico Benefit's disability policy.

It is expected that a congregation will continue to pay full salary, housing (for pastors), and benefit contributions for the first 60 days of temporary disability (accident, illness, surgery etc.), after which, if needed, the temporary disability of the Portico Benefits plan begins. The congregation should thereafter pay the cost of the medical insurance for up to 10 months.

Any period of disability (beginning date, length and return to service) is to be based on a physician's recommendation and is subject to the Bishop's and the Northeastern Minnesota Synod Council's approval.

#### **Sick Leave:**

One day sick leave for each month of employment cumulative to 30 to 45 days. These days may be used for the care of an immediate family member. *\*Each congregation is encouraged to develop explicit written policy relating to sick leave before the need arises.*

#### **Maternity or Paternity Leave and Family Medical Leave:**

The recommendation for rostered leader(s) is a minimum of six weeks and up to twelve weeks leave with full salary, housing (for pastors), and benefits, for a birth, adoption and family care needs. *\*This leave policy should be negotiated at the time of call.*



**Emergency Leave:**

Absence of three to five paid days due to a death in the immediate family is normally permitted. 'Immediate family' is defined as spouse, parents, siblings, children, in-laws, grandparents and grandchildren.

**D. UNEMPLOYMENT TAXES**

Federal and state tax law generally exempts churches from this requirement for rostered leaders since theirs is a service performed in the employ of a religious organization.

**E. PROTOCOL REGARDING SEVERANCE BENEFITS FOR ROSTERED MINISTER**

For the mutual health and benefit of a congregation and/or the rostered minister, the congregation's council is required to consult with the Bishop regarding the matter; and, if necessary, request the Memorandum of Understanding for Transitional Support of the Northeastern Minnesota Synod for the rostered leader.

**F. MILITARY CHAPLAINS**

- G.** *A congregation/parish whose rostered minister serves simultaneously as a chaplain in a military reserve unit must by law grant leave time for the pastor to fulfill their military obligations. Such military leave time is to be granted exclusive of vacation and continuing education time. (The same law applies to rostered and non-rostered persons who belong to military reserve units and who work in congregations or ministry agencies.)*

*It is recommended that each congregation/parish develop written policies relating to compensation issues for rostered ministers while on military leave. Policy guidelines are available from the ELCA Federal Chaplaincy website: ([www.elca.org/federalchaplains/involuntarycallupguidelines.html](http://www.elca.org/federalchaplains/involuntarycallupguidelines.html)).*

**SECTION V: PROFESSIONAL EXPENSE REIMBURSEMENT FOR PASTORS AND DEACONS****A. AUTOMOBILE/WORK-RELATED TRAVEL**

Automobile expenses and other work-related travel are a business expense for the congregation and should not be considered as part of the rostered person's salary or benefits if reimbursed under an accountable plan. Automobile allowance should be sufficient to cover all parish related car expenses including depreciation. Currently, there are three methods for handling car expense reimbursement. They are as follows:

- Congregation reimburses for actual miles driven at the IRS allowance rate per mile. Reimbursement is not taxable.
- Congregation pays a determined amount as a car allowance on an annual basis. This rate should reflect actual costs including depreciation. A car allowance is taxable income.
- Congregation purchases or leases a car and assumes the total automobile expense. If personal use of a church owned automobile is allowed, the value of personal use must be considered additional salary and reported as wages on the W2 or the employee may reimburse the church for personal use amount.

The IRS requires accurate records to support automobile expenses incurred in connection with parish related travel. Each person is responsible for maintaining adequate records. The method of reimbursement is to be determined at the time of the call and reviewed annually.

## **B. CONTINUING EDUCATION**

The Lutheran Church has a history of well-educated and well-trained staff. Congregations should expect their Pastor/Deacon to be involved in continuing education programs which will provide opportunity for personal development, enrichment of devotional life, as well as growth in effectiveness and competency. Continuing education should be regarded as an essential on-going process which assists in maintaining and sharpening the professional skills required in a rapidly changing world.

Continuing Education is to be distinguished from program development, vacation or synod assembly or other synod sponsored learning events. Continuing Education is for the purpose of self-renewal and professional growth. Congregations will indeed benefit from a rostered minister's participation in Continuing Education.

It is therefore suggested that the Continuing Education program be mutually studied and agreed upon by the pastor/deacon and the congregation council. Continuing Education may involve independent study, seminary classes, workshops or educational materials, etc. While Synod Assemblies do have an educational component, they are not to be considered as Continuing Education for your rostered leader.

### ***Recommendations for Continuing Education are as follows:***

**Yearly Continuing Education:** It is expected that the Pastor/Deacon be granted at least two weeks and \$1,000/yr. cumulative up to three years. It is recommended that at least one week/year is used. The ELCA expects a minimum of 25 contact hours annually (50-minute classroom instructional session or equivalent) in continuing education.

## **C. SABBATICAL LEAVE**

### **I. A Brief Theology and Definition of Sabbatical**

Beginning with the Bible's story of creation, and quietly echoing down through all the generations and communities of the people of God, is the concept of Sabbath: the rhythm of work and rest, and how the wholeness of life is to be found in that harmony. Genesis reports that God rested after the labor of creation, and the writer of Hebrews invites us (with some urgency) to enter into the "rest of God."

The example of Jesus, who frequently sought out a quiet place where he could meditate and pray, away from the constant demands of the crowds, is a strong model for a sabbatical. Unlike a vacation, a sabbatical is intended for purposeful reflection and restoration. A sabbatical also provides the opportunity for a congregation to experience the freshness of a break in the rhythm of parish life and leadership. With the increased complexity of life in ministry, the puzzles become more difficult to solve. The demands for more effective ministry grow more urgent. The explosion of knowledge requires ceaseless learning. The mission of the Church is best served by the health,

energy, spiritual renewal, and knowledge which a sabbatical leave provides for its rostered leaders and congregations.

A sabbatical can be a time of inspiration, a word that is literally connected to the need to "breathe in" after a period of "breathing out." Those who study parish ministry have found that healthy pastorates (especially those of longer duration) require that attention be paid to this "sabbatical" rhythm if that health - for both pastor and parish - is to be maintained. Far from simply being a "favor" to the pastor, the synod's sabbatical program (outlined below) is designed to offer refreshment and renewal for the whole ministry of the congregation by taking seriously the need for our called leaders to be renewed and, yes, "inspired" by all of the dimensions - rest, reflection, study, prayer, and more - that are included in a period called "sabbatical."

## **II. Benefits of a Sabbatical Leave**

- a. Rest
- b. Time for family and friends
- c. Spiritual growth and renewal.
- d. Intellectual stimulation
- e. Time to explore or pursue a "dream" or "interest" or anything that makes one's "heart sing"
- f. A sabbatical provides for the leader:
  - Creates a new vision of vocation
  - Infuses new life into the leader
  - Sharpens leadership skills
  - Refocuses the leader's sense of calling and mission
  - Deepens the leader's appreciation of their current call
  - Creates a new resolve to serve the church and the Kingdom of God.
  - Allows for an intentional time of rest
- g. A sabbatical provides for the congregation:
  - Focuses and engages the ministry of the laity
  - Creates a renewed appreciation of the leader and the work they are called to do with the congregation
  - Reconnecting leader and congregation following a sabbatical, gives an opportunity to share stories and experiences of God's presence in a sabbatical time
  - Revival of mutual devotion of leader and congregation
  - Spiritual growth for both leader and congregation

## **III. Criteria for Sabbatical Leave**

- a. Pastors, Deacons, Youth Directors, and Synod Staff shall be considered for a sabbatical after serving in ministry for 7 years and every 7 years thereafter. Years spent in other synods are to be counted.
- b. Pastors, Deacons, Youth Directors, and Synod Staff need to have served at least 3 years in their present call even if they have been in ministry 7 years or longer.
- c. Participants gifted with a sabbatical leave are expected to return to their current calls for at least one year after the leave unless there are compelling reasons to do otherwise.
- d. The recommended time for sabbatical is 3-months away from the parish. Vacation time is not included as sabbatical. Vacation time is granted as in any other year. Variations from the 3-

- month recommendation can include a part of vacation time if congregation and participant negotiate an agreement.
- e. When a call is issued to a Pastor, Deacon, Youth Director, or Synod Staff, consideration should be given to the inclusion of sabbatical leave in the call documents.
  - f. Half- time Pastors, Deacons, Youth Directors, and Synod Staff could be considered for some variation of the 3-month time frame in consultation with leader and congregation.
  - g. Each congregation/parish are encouraged to develop **their own sabbatical policy** for staff.

**Note:** NEMN Synod's Sabbatical recommendations are simply recommendations for health and wellness for leaders and congregations. The following are meant to be helpful going forward: links to sample policies used by various churches, and commissioning (blessings) for a sabbatical leave used in worship, utilizing the NEMN Synod's Sabbatical Ambassador Team. (The Ambassador Team is a small group of clergy and lay people who have a passion for sabbaticals, and an understanding of ways sabbaticals can be adapted into various settings.) The team is willing to provide educational resources, adult forums, facilitate conversation, and generally to provide support and encouragement in ways that help a leader/congregation think through what a sabbatical might mean for their particular setting.

#### **IV. Funding**

- a. The congregation will continue to pay full salary and benefits including the housing, retirement contributions, and other remunerations of the called person on sabbatical.
- b. Car and phone allowances will not be paid during the sabbatical period.
- c. The congregation, with support from the conference and synod, is responsible for providing leadership support and service during the sabbatical time. This includes Sunday worship, teaching, confirmation, visitation, funerals, weddings, etc. as applicable.
- d. The congregation is encouraged to allocate \$500-\$1000 dollars a year into a sabbatical leave fund to assist with the overall cost that the congregation may incur during the leave time.
- e. Grants are available through the Lilly Foundation at [www.lillyendowment.org](http://www.lillyendowment.org).
- f. The congregation is not expected to fund the sabbatical in any way unless they choose to do so.

#### **V. Staffing Issues**

Congregations are to arrange a minister and provide a stipend during the rostered minister's sabbatical as needed. There are a variety of options for leadership including members of the congregation assuming new roles such as worship leadership, confirmation, community outreach, visitation. Other options to be explored: a retired rostered minister, a neighboring ELCA pastor, temporarily partnering with a full communion congregation for shared ministry needs, or if neighboring congregations are not available the bishop may authorize a properly qualified lay person of their choice for word and sacrament ministry for this specific time and place.

#### **VI. Other Concerns**

- a. The encouragement, interpretation, and promotion of the sabbatical leave shall be carried out by the bishop, synod staff, and Sabbatical Ambassador Team of the NEMN synod.
- b. Each individual planning on a sabbatical leave should have a "sabbatical support team" in the congregation or institution for guidance, encouragement, and disseminating information before, during and following the leave.
- c. Each individual planning on a sabbatical leave should provide a written outline of the sabbatical plan to the bishop, NEMN Synod's Sabbatical Ambassador Team, and congregation they are serving.

- d. Following the sabbatical, it is strongly encouraged that the congregation and called pastor, deacon, youth director, or synod staff share stories, experiences, holy happenings, and “aha” moments of their time away.

**Conclusion:**

The NEMN synod hopes conversation and time surrounding sabbatical leave is a healthy one for all involved. However, if a rostered leader or a congregation needs any assistance in regards to a sabbatical leave please contact the synod office who will direct you to the Sabbatical Ambassador Team for help and guidance.

**D. CELL PHONES, BOOKS, PERIODICALS AND OTHER EXPENSES**

Professional expenses such as cell phones, computers, books, periodicals, educational materials and other business-related expenses should be shared by the congregation and Pastor or Deacon. This should be negotiated between the rostered minister(s) and the congregation council.

**E. CHURCH AND SYNOD SPONSORED LEARNING EVENTS**

Synod Assembly, the Fall Theological Conference, First Call Theological Education events and other Church and Synod sponsored learning events *are not* to be considered vacation time or educational leave. Serving on conference, synod or churchwide committees is not to be considered as vacation time or educational leave. Rostered ministers *are expected* to participate in these activities per the ELCA’s and congregation’s constitution and congregations *are expected* to work supportively with rostered ministers to pay for the reimbursement of these expenses.

**SECTION VI: INTENTIONAL INTERIM PASTORS,**  
**PART-TIME and/or PULPIT SUPPLY**

**A. INTENTIONAL INTERIM PASTORS/INTERIM PASTORS**

Interim clergy serving a congregation should be compensated as agreed upon by the pastor and church council(s) involved. Recommendations are as follows:

**Full-time Interim Pastors:**

*Compensation should be on the basis of the previous pastor's salary. It should not be less than the guidelines for seminary graduates.*

1. Parish supplies appropriate housing for the pastor, if needed.
2. Benefits should be included in the compensation package.
3. Auto allowance should be paid by the parish. Congregations are encouraged to cover the cost of at least one round trip weekly from home for the pastor serving them during the interim period.
4. Interim calls may be issued by the Synod Council.

**Part-time Interim Pastor:**

Compensation will be proportionate to the base salary, benefits and automobile allowance of a full-time pastor.

**B. SUNDAY PULPIT SUPPLY**

A single congregation or multi-point parish should reimburse a pulpit supply person at the rate of \$140 for a single worship service; each additional worship service should be compensated at a rate of \$40. If a class/adult forum is taught on Sunday another \$35 should be added. Mileage should be paid at the IRS approved rate.

In a multi-point parish the amount reimbursed for pulpit supply is \$140 plus \$40 per additional worship service/preaching point, plus mileage. The parish congregations will determine how to split the reimbursement.

**C. OTHER SERVICES (Weddings, Funerals, etc.)**

The pastor should receive the prevailing rate in the community for such services.

## **SECTION VII: GUIDELINES LAY STAFF**

### **A. SALARY GUIDELINES FOR OTHER LAY PROFESSIONALS**

Consider using the following salary grid for other lay professionals. This group can include the following but not limited to office manager, bookkeeper, parish nurse, volunteer coordinator, etc. (For Lay Program Staff [Children, Youth & Family Minister] see page 14.)

Years of Service	Guidelines
1	37,648 or more
2	38,376 or more
3	39,104 or more
4	39,832 or more
5	40,560 or more
6	41,288 or more
7	42,016 or more
8	42,744 or more
9	43,472 or more
10	44,200 or more
11	44,928 or more
12	45,656 or more
13	46,384 or more
14	47,112 or more
15	47,840 or more

Years of Service	Guidelines
16	48,568 or more
17	49,296 or more
18	50,024 or more
19	50,752 or more
20	51,480 or more
21	52,208 or more
22	52,936 or more
23	53,664 or more
24	54,392 or more
25	55,120 or more
26	55,848 or more
27	56,576 or more
28	57,304 or more
29	58,032 or more
30	58,760 or more

Beyond 30 years congregations should negotiate with their staff member(s) to arrive at a salary commensurate with the nature of the position. Part-time employment should be prorated on the basis of the salary guidelines.

Congregations are encouraged to check with Portico Benefit Services for options in offering benefits for their lay professional employees.

**B. SALARY GUIDELINES FOR SUPPORT STAFF**

**Support Staff** are those who provide necessary services to allow the ministry to proceed effectively and efficiently. Support staff includes secretary, custodian, treasurer, financial secretary etc. Compensation should be comparable to local positions with similar duties, education and responsibilities. If special training or certification is required and/or achieved that should be a consideration in determining compensation. State and Federal Minimum Wage Laws would supersede this guideline.

Years of Service	Guidelines Per Hour
1	12.48 or more
2	12.74 or more
3	13.00 or more
4	13.26 or more
5	13.52 or more
6	13.78 or more
7	14.04 or more
8	14.30 or more
9	14.56 or more
10	14.82 or more
11	15.08 or more
12	15.34 or more
13	15.60 or more
14	15.86 or more
15	16.12 or more

Years of Service	Guidelines Per Hour
16	16.38 or more
17	16.64 or more
18	16.90 or more
19	17.16 or more
20	17.42 or more
21	17.68 or more
22	17.94 or more
23	18.20 or more
24	18.46 or more
25	18.72 or more
26	18.98 or more
27	19.24 or more
28	19.50 or more
29	19.76 or more
30	20.02 or more

Beyond 30 years, congregations should negotiate with the staff member to arrive at a salary commensurate with the nature of the position. Part-time employment should be paid based on the hourly rate. *\*It is also to be noted that compensation should not be less than the federal minimum wage standard.*



## **SECTION VIII: BENEFITS FOR NON-ROSTERED PROFESSIONAL AND SUPPORT STAFF**

### **A. PENSION AND MEDICAL**

Pension and Other Benefits: Pensions and major medical benefits plans of the ELCA ([www.porticobenefits.org](http://www.porticobenefits.org)) are highly recommended for all non-rostered persons employed by congregations, except those who are on a part-time basis (20 hours or less/week) or who work less than six months out of the year.

- **Sick Leave:** One day per month, cumulative to 30 to 45 days, is recommended for sickleave. In the event of serious illness, and if the employee is covered by Portico Benefits, the congregation shall assume responsibility for providing full salary benefits for the first two months of the illness at which time the Portico disability plan could take effect.
- **Maternity or Paternity Leave and Family Medical Leave:** The recommendation for non-rostered leaders is a minimum of six weeks and up to twelve weeks leave with full salary and benefits, for a birth, adoption and family care needs.
- **Emergency Leave:** Three to five day absence due to death in the immediate family is normally permitted. Immediate family includes spouse, parents, children, siblings, in-laws, grandparents and grandchildren.

### **B. WORKERS COMPENSATION**

All congregations must provide Workers Compensation coverage for employees.

### **C. SABBATICAL POLICY FOR LAY PROFESSIONALS**

After every seven years of service in a qualified position, the Northeastern Minnesota Synod recommends that full-time staff be granted a sabbatical of up to three months with full pay in lieu of the recommended continuing education time for the year. The staff member would be expected to return to their present position for at least one year following the sabbatical. [See the policy beginning on page 17.]

### **D. VACATION AND HOLIDAYS**

1. For Lay Program Staff, please see page 15. Recommendations for vacation for other full-time lay professionals and support staff, other than Lay Program Staff, are:

- |                                   |                    |
|-----------------------------------|--------------------|
| • For service less than one year: | 5/6 of a day/month |
| • Years 1-5:                      | Two work weeks     |
| • Years 6-10:                     | Three work weeks   |
| • Year 11 and over:               | Four work weeks    |

The work week is based on the number of days worked per week i.e., if a person works two days/week, then two work weeks of vacation would be four days. Service years are cumulative including employment in previous congregations or units of the ELCA. Consideration should also be given for employment in closely related fields.

2. Staff whose services are not essential on holiday work days shall receive time off with pay. Those who perform essential service may arrange for other time off. Following are holidays to be considered:

New Year's Day	Labor Day
Good Friday	Thanksgiving Day
Memorial Day	Christmas
Fourth of July	Martin Luther King, Jr. Day
President's Day	Easter Sunday
Juneteenth	Indigenous Peoples' Day
One or more personal day(s) per year	

3. Personal leave of one to three days may be given depending upon circumstances.

**E. UNEMPLOYMENT TAXES**

Federal and state tax law generally exempts churches from this requirement as service performed in the employ of a religious organization.

**All congregations are strongly encouraged to have updated, written Personnel Policies in place and available to all employees.**

**SECTION IX: PROFESSIONAL EXPENSE REIMBURSEMENT FOR  
NON-ROSTERED PROFESSIONAL AND SUPPORT STAFF**

**A. AUTOMOBILE/WORK-RELATED TRAVEL**

Automobile expenses and other work-related travel are a business expense for the congregation and should not be considered as part of the staff person's salary. Currently, there are three methods for handling car expense reimbursement.

The IRS requires accurate records to support automobile expenses incurred in connection with parish related travel. Each person is responsible for maintaining adequate records.

**B. CONTINUING EDUCATION**

Retreat, workshop or continuing education time is to be regarded as professional growth time and not vacation. It is recommended for full-time staff that a minimum of \$500 and at least one week per year be provided for continuing education as appropriate to the job function i.e. a computer class for an office secretary etc.

**C. CELL PHONES, BOOKS AND PUBLICATIONS**

Congregations are encouraged to provide non-rostered staff with funds to purchase books and professional publications related to their area of responsibility as a way of enriching the congregation's ministry. Consideration and compensation should also be available to professional staff who rely on cell phones for work related duties i.e. Ministers of Youth and Family Ministry.

**All congregations are strongly encouraged to have updated, written Personnel Policies in place and available to all employees.**

## **SECTION X: OTHER CHURCH EMPLOYEES**

### **A. CHURCH MUSICIANS**

#### **Salary Guidelines**

Compensation should be comparable to local positions with similar duties, education and responsibilities.

#### **Vacation**

Vacation recommendation for full-time and part-time church musicians is as follows (prorated for part-time):

For service less than one-year 5/6 of a day/month	
Years 1 – 5	Two work weeks
Years 6 – 10	Three work weeks
Years 11 – over	Four work weeks
See page 15 for determining part-time vacation.	

#### **Expense Reimbursement**

Congregations should also consider compensation for worship conferences, music/books/subscriptions and continuing education.

### **B. PARISH NURSE**

#### **Salary Guidelines**

Compensation should be comparable to local positions with similar duties, education and responsibilities. Sources to help congregations to establish fair compensation would be the Parish Nursing Center, Concordia College, Moorhead, MN or the Parish Nurse Association in St. Paul, MN.

#### **Benefits**

Benefits should be provided to the Parish Nurse in the same manner as those provided to other Non-Rostered Professional and Support Staff personnel (See pages 18-19).

Professional expenses for workshops, books/subscriptions and continuing education are to be negotiated between the congregation and the parish nurse. Business mileage is to be reimbursed at the standard IRS mileage allowance rate.

**All congregations are strongly encouraged to have updated, written Personnel Policies in place and available to all employees.**

## **SECTION XI: ADDITIONAL GUIDELINES FOR ALL STAFF**

### **A. ANNUAL REVIEW OF SALARIES**

- All salaries/compensation shall be reviewed annually. This shall be done by the personnel committee, mutual ministry team or church council. Each staff member shall participate in his/her salary review.
- Salary adjustments are to be made based on current year synod guidelines, job performance review in relationship to job descriptions/ministry goals and COLA (cost of living adjustment).
- The church council shall be responsible for presenting appropriate rationale for the salary/compensation package presented at the annual congregational meeting.

### **B. LEAVE OF ABSENCE**

A Leave of Absence, after having exhausted personal sick leave, with or without pay may be granted for up to six months for a variety of circumstances i.e. health issues, marriage or parenting issues, primary caregiver, etc. This will not be considered time of employment for salary increment and benefits.

### **C. JOB DESCRIPTIONS**

Well-defined job descriptions should be provided to all church staff and should be reviewed on a regular basis.

### **D. OTHER ITEMS**

Congregations and staff may encounter other areas not included in these guidelines. Synod staff may be of assistance as council/rostered and non-rostered leaders seek resolution.

It is recommended that congregations review their professional liability insurance policy with their insurance agent. Other important items to be reviewed with the insurance agent include liability regarding but not limited to: Cyber Security, Armed Intruder and Safety Guidelines, Sexual Misconduct and Harassment.

*Changing passwords when staff changes occur is critical.*

**All congregations are strongly encouraged to have updated, written Personnel Policies in place and available to all employees.**

## ADDENDUM I

### COMPENSATION WORKSHEET FOR ROSTERED LEADERS

This worksheet is designed to assist congregations build a compensation package for pastors and other rostered leaders using the synod guidelines. Page numbers of the Compensation and Professional Expense Guidelines are referenced.

‘Defined Compensation’ is the figure that Portico ([www.porticobenefits.org](http://www.porticobenefits.org)) uses to calculate pension, medical/dental, disability and administration. Defined compensation for pastors includes salary, housing, FICA allowance - please access the Portico website for calculating defined compensation for pastors with parsonages. Per IRS, Deacons are not eligible for housing benefits.

**The compensation package includes Defined Compensation + Benefits** (does not include professional expenses)

**Name of pastor/other rostered**

**Year** \_\_\_\_\_

	This Year	Guidelines	Proposed
<b><u>Taxable Income</u></b>			
Base Salary	\$ _____	\$ _____	\$ _____
Housing Allowance (if parsonage is NOT provided)	\$ _____	\$ _____	\$ _____
FICA Reimbursement	\$ _____	\$ _____	\$ _____
Furnishing Allowance (if parsonage IS provided)	\$ _____	\$ _____	\$ _____
Utility Allowance (if not paid by congregation)	\$ _____	\$ _____	\$ _____
<b>TOTAL SALARY</b>	\$ _____	\$ _____	\$ _____

#### **Benefits**

Housing Equity (when parsonage is provided)	\$ _____	\$ _____	\$ _____
--	----------	----------	----------

.....

Pension	\$ _____	\$ _____	\$ _____
Medical/Dental	\$ _____	\$ _____	\$ _____
Supplemental Medical/ Dental	\$ _____ \$ _____	\$ _____ \$ _____	\$ _____ \$ _____
Disability/Survivor Plan	\$ _____	\$ _____	\$ _____
Administration	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____
<b>TOTAL BENEFITS</b>	\$ _____	\$ _____	\$ _____
<b>PACKAGE TOTAL (salary &amp; benefits)</b>	\$ _____	\$ _____	\$ _____

\*\*\*\*\*

**Professional Expenses**

Automobile	\$ _____	\$ _____	\$ _____
Continuing Education	\$ _____	\$ _____	\$ _____
Books, Periodicals and Other expenses	\$ _____	\$ _____	\$ _____
<b>TOTAL FEES</b>	\$ _____	\$ _____	\$ _____

\*\*\*\*\*

**Non-financial Items**

Vacation Time	_____ weeks	_____ weeks	_____ weeks
Additional Sundays Off	_____ days	_____ days	_____ days
Continuing Education	_____ weeks	_____ weeks	_____ weeks
Other	_____ weeks	_____ weeks	_____ weeks

## **ADDENDUM II**

### **PARSONAGE GUIDELINES**

A parsonage is a home provided by the congregation for their pastor(s). The parsonage is an expression of the hospitality of the congregation and therefore needs regular care and attention. The pastor and family may appreciate the parsonage as part of the compensation; however, the pastor forfeits the building of equity in a home and therefore providing an equity allowance is important.

#### **IN PROVIDING A PARSONAGE, THE CONGREGATION AGREES TO:**

- Provide the parsonage without cost to the pastor - utilities are to be paid by the congregation including electricity, fuel, soft water service, telephone, cell phone and internet service.
- Provide for regular oversight and repair of the parsonage by designating members who will meet with the pastor/family regarding needed repairs, remodeling, maintenance and redecorating. The pastor/family should not be expected to come to the church council to make appeals for regular repair and maintenance.
- Not expect the pastor to do major repairs or capital improvements.
- Provide stove, refrigerator, dishwasher, cable/satellite TV, window coverings, light fixtures, flooring, paint, wallpaper, soft water system (*if needed*), humidifier/ dehumidifier (*if needed*)
- Provide for the care of grounds. The upkeep of the yard is the congregation's responsibility unless negotiated otherwise.
- Respect the privacy of the pastor/family.
- Provide suitable garage space for cars - normally this would be space for two vehicles.

**NOTE:** Before a pastor moves into a parsonage it should be thoroughly cleaned and there should be an expectation that some redecoration may be necessary. In addition, parsonage maintenance should be listed as a separate line item in the annual budget with a clear understanding of who has the authority to make budgeted purchases.

#### **IN ACCEPTING A PARSONAGE, A PASTOR WILL:**

- Respect and care for the parsonage, exercising good stewardship.
- Report emergency concerns regarding the parsonage to the property committee.
- Pay for any damage done to the property resulting from negligence.
- Leave the parsonage clean when moving.

**NOTE:** The pastor and congregation council should reach agreement on these items prior to the call being finalized by congregational vote.



### **ADDENDUM III - SELECTED RESOURCES**

Bolsinger, Tod Canoeing the Mountains: Christian Leadership in Uncharted TerritoryIVP, 2015

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Clergy Financial Resources:  
[https://www.clergytaxnet.com/Maple Grove](https://www.clergytaxnet.com/MapleGrove),  
MN: Copyright 2018

Congregational LEADER Series: Pastor and People - Making Mutual Ministry WorkMinneapolis: Augsburg Fortress 2003

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Hammar, Richard R. Church & Clergy Tax Guide Matthew, NC: Christian Ministry Resources  
(order on-line for appropriate year - [www.CLTStore.com](http://www.CLTStore.com))

Keck, David Healthy, Faithful Churches: Covenant Expectations for Thriving TogetherAlban Institute

Malotky, Catherine - Editor How Much is Enough? A Deeper Look at Stewardship in an Age of Abundance; Region 9, 2011, Contributors: Charles R. Lane, Craig L. Nesson, William O. Avery, Jim Mauney, Stephen Bouman, Marty E. Stevens

Meed, Loren: A Change of Pastors: and How It Affects Change in the CongregationAlban Institute, 2012

Portico Benefits, [www.porticobenefits.org](http://www.porticobenefits.org)

Powell, Mark Allan: Giving to God: The Bible's Good News about Living a Generous LifeWm B Eerdmans Publishing Co., 2006

Scazzero, Peter: The Emotionally Healthy ChurchZondervan, 2003

### **LUTHERAN VOICES SERIES: Devotions for Leaders, Councils and Committees**

Burtness, Eric: Leading on Purpose: Intentionality and Teaming in Congregational LifeAugsburg Fortress, 2004

Burtness, Eric: A Life Worth LeadingAugsburg Fortress, 2006

Fryer, Kelly A., Reclaiming the 'L' Word: Renewing the Church from Its Lutheran Core Augsburg Fortress, 2003

Holley, Robert F. & Walters, Paul E. Called *by* God *to* Serve: Reflections for Church Leaders Augsburg Fortress, 2004

**LINKS:** [www.nemnsynod.org](http://www.nemnsynod.org)