

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

Adopted by 2024 Synod Assembly, April 27, 2024



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Encouragement From the Bishop

Dear Ministry Partners,

As congregations and church leaders continue to provide ministry in a culture where the church no longer has a prominent place in our communities, you have all shown resilience and energy that is admirable and much appreciated. Thank you for all you do to share the love of God in Christ Jesus with the world.



The following *Compensation and Professional Expense Guidelines for Pastors, Deacons, Lay Professionals, Support Staff and Church Musicians: A Congregational Resource* is just that – a guideline for congregational leaders as you pray, think about, and discuss compensation for church staff. The purpose of this document is to provide fair and equitable compensation for rostered ministers and lay professionals serving in our synod. These guidelines are provided as a starting point for determining compensation. They are intended to be minimum guidelines. However, these are only guidelines. They cannot possibly speak to all our congregations with their varying financial resources, personnel resources, and expectations. These guidelines emerge from ongoing review of current salaries, salaries paid in other synods, the Portico overall picture of compensation, and the ongoing work with congregations by synod staff.

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 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!

Please note that these proposed Guidelines have a few new changes from years past:

- Changes in remuneration for Ministers of Word and Service (Deacons)
- The addition of Minnesota's earned sick and safe time law, effective January 1, 2024
- The addition of Medical Coverage Preferences
- Changes in Maternity and Paternity Leave, as well as Family Medical Leave
- Changes in Pulpit Supply Reimbursement

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.

The question is often asked, “What is a rostered leader?” The ELCA has two rosters: Pastors, who are Ministers of Word and Sacrament; and Deacons, who are Ministers of Word and Service. The responsibilities of each are listed in the Candidacy Manual of the ELCA as follows:

Pastors (Ministers to Word and Sacrament) are called to:

1. preach the word;
2. administer the sacraments;
3. conduct public worship;
4. provide pastoral care;
5. seek out and encourage qualified persons to prepare for the ministry of the Gospel;
6. impart knowledge of this church and its wider ministry through available channels of effective communication;
7. witness to the kingdom of God in the community, in the nation, and abroad; and
8. speak publicly to the world in solidarity with the poor and oppressed, advocating dignity, justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, and embracing and welcoming racially and ethnically diverse populations.

Deacons (Ministers of Word and Service) shall:

1. be rooted in the word of God, for proclamation and service;
2. advocate a prophetic diakonia that commits itself to risk-taking and innovative service on the frontiers of the church’s outreach, giving particular attention to the suffering places in God’s world;
3. speak publicly to the world in solidarity with the poor and oppressed, advocating dignity, justice, and equity for all people, working for peace and reconciliation among the nations, caring for the marginalized, and embracing and welcoming racially and ethnically diverse populations;
4. equip the baptized for ministry in God’s world that affirms the gifts of all people;
5. encourage mutual relationships that invite participation and accompaniment of others in God’s mission;
6. practice stewardship that respects God’s gift of time, talents, and resources;
7. be grounded in a gathered community for ongoing diaconal formation;
8. share knowledge of this church and its wider ministry of the gospel, and advocate for the work of all expressions of this church; and
9. identify and encourage qualified persons to prepare for ministry of the gospel

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, Andy Larson, Pastor John Ansell, Deacon Krista Anderson, Pastor Susan Berge, Pastor Tim Ehling, Deacon Susan Williams, 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 Susan Williams, 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 (parsonage/base only)	Guidelines (base and 30% housing)
Graduate	2025	43,156 or more	56,103 or more
1	2024	43,913 or more	57,087 or more
2	2023	44,670 or more	58,071 or more
3	2022	45,427 or more	59,055 or more
4	2021	46,184 or more	60,040 or more
5	2020	46,971 or more	61,062 or more
6	2019	47,699 or more	62,008 or more
7	2018	48,456 or more	62,992 or more
8	2017	49,213 or more	63,977 or more
9	2016	49,970 or more	64,961 or more
10	2015	50,727 or more	65,945 or more
11	2014	51,484 or more	66,929 or more
12	2013	52,241 or more	67,914 or more
13	2012	52,998 or more	68,898 or more
14	2011	53,756 or more	69,882 or more
15	2010	54,513 or more	70,866 or more
16	2009	55,270 or more	71,851 or more
17	2008	56,027 or more	72,835 or more
18	2007	56,784 or more	73,819 or more
19	2006	57,541 or more	74,803 or more
20	2005	58,082 or more	75,506 or more
21	2004	58,623 or more	76,210 or more
22	2003	59,164 or more	76,913 or more
23	2002	59,704 or more	77,616 or more
24	2001	60,245 or more	78,319 or more
25	2000	60,786 or more	79,022 or more
26	1999	61,327 or more	79,725 or more
27	1998	61,868 or more	80,428 or more
28	1997	62,408 or more	81,131 or more
29	1996	62,949 or more	81,834 or more
30	1995	63,490 or more	82,537 or more
31	1994	64,031 or more	83,240 or more
32	1993	64,572 or more	83,943 or more
33	1992	65,112 or more	84,646 or more
34	1991	65,653 or more	85,349 or more
35	1990	66,194 or more	86,052 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)
- ELCA Pension, Disability, Survivor and Medical/Dental plan (see pg. 17)

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.

<u>2025 Annual Minimum</u>	<u>Amount</u>	
Graduate	43,156	
Housing Allowance	12,946.80	30%
FICA Reimbursement	4,291.87	7.65%
Minimum Compensation	60,394.86	
15 Years of Experience	54,513	
Housing Allowance	16,353.90	30%
FICA Reimbursement	5421.32	7.65%
Minimum Compensation	76,287.31	

The minimum compensation figure does not include medical/dental/pension benefits (See page 17).

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, 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 related certification and/or master's degree from a seminary or divinity school. 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 with Bachelor's degree	Guidelines with Master's degree
Graduate	2025	49,629 or more	56,103 or more
1	2024	50,500 or more	57,087 or more
2	2023	51,371 or more	58,071 or more
3	2022	52,241 or more	59,055 or more
4	2021	53,112 or more	60,040 or more
5	2020	54,017 or more	61,062 or more
6	2019	54,853 or more	62,008 or more
7	2018	55,724 or more	62,992 or more
8	2017	56,595 or more	63,977 or more
9	2016	57,465 or more	64,961 or more
10	2015	58,336 or more	65,945 or more
11	2014	59,207 or more	66,929 or more
12	2013	60,077 or more	67,914 or more
13	2012	60,948 or more	68,898 or more
14	2011	61,819 or more	69,882 or more
15	2010	62,690 or more	70,866 or more
16	2009	63,560 or more	71,851 or more
17	2008	64,431 or more	72,835 or more
18	2007	65,302 or more	73,819 or more
19	2006	66,172 or more	74,803 or more
20	2005	66,794 or more	75,506 or more
21	2004	67,416 or more	76,210 or more
22	2003	68,038 or more	76,913 or more
23	2002	68,660 or more	77,616 or more
24	2001	69,282 or more	78,319 or more
25	2000	69,904 or more	79,022 or more
26	1999	70,526 or more	79,725 or more
27	1998	71,148 or more	80,428 or more
28	1997	71,770 or more	81,131 or more
29	1996	72,391 or more	81,834 or more
30	1995	73,013 or more	82,537 or more
31	1994	73,635 or more	83,240 or more
32	1993	74,257 or more	83,943 or more
33	1992	74,879 or more	84,646 or more
34	1991	75,501 or more	85,349 or more
35	1990	76,123 or more	86,052 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. Considering the significant recommended increase for 2025 to the deacon compensation, the salary increase may be spread over a period of time.

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	41,317 or more
2	42,074 or more
3	42,831 or more
4	43,588 or more
5	44,346 or more
6	45,103 or more
7	45,860 or more
8	46,617 or more
9	47,374 or more
10	48,131 or more
11	48,888 or more
12	49,645 or more
13	50,403 or more
14	51,160 or more
15	51,917 or more

Years of Service	Guidelines
16	52,674 or more
17	53,431 or more
18	54,188 or more
19	54,945 or more
20	55,702 or more
21	56,460 or more
22	57,217 or more
23	57,974 or more
24	58,731 or more
25	59,488 or more
26	60,245 or more
27	61,002 or more
28	61,759 or more
29	62,516 or more
30	63,274 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	Juneteenth
Good Friday	Thanksgiving Day	Indigenous People's Day
Memorial Day	Christmas Day	President's Day
Fourth of July	Martin Luther King, Jr. Day	Easter Sunday

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.

E. EARNED SICK AND SAFE TIME (ESST)

Effective Jan. 1, 2024, Minnesota's earned sick and safe time law requires employers to provide paid leave to employees who work in the state. Sick and safe time is paid leave employers must provide to employees in Minnesota that can be used for certain reasons, including when an employee is sick, to care for a sick family member or to seek assistance if an employee or their family member has experienced domestic abuse, sexual assault or stalking. An employee is eligible for sick and safe time if they: work at least 80 hours in a year for an employer in Minnesota; and are not an independent contractor. Temporary and part-time employees are eligible for sick and safe time. This does not apply to contracted workers who receive a 1099.

Congregations are urged to include this in their personnel policy. More Information is available on the MN website: www.dli.mn.gov/sick-leave.

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.

A conversation is suggested between the council and rostered leader for medical coverage preference. Platinum, Gold, Silver, Bronze plans are available through Portico, and Gold or Silver plans seem to be the preferred option for both congregations and rostered leaders. Flexible spending accounts are available to employees enrolled in the Platinum+ and Gold+ plans while health savings accounts are available to employers enrolled in the Silver+ and Bronze+ plans. Each congregation determines what combination of coverage and plan options best meets the needs of their clergy and staff while not exceeding the financial resources available. Check the Portico Benefit Services website at www.porticobenefits.org for more information. Prescription cost, copays and deductibles will vary based on the chosen plan.

Congregations are to refer to the Portico Benefits Services website at 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:

Paid maternity/paternity leave of up to 12 weeks is recommended when a child is born or adopted. Knowing that the early weeks are intense and stressful for parents, consideration should be given to granting additional leave if the congregation has the ability to do so. Conversation about this leave and creation of a congregational policy is encouraged at the time of call.

Family Medical Leave Paid family leave of up to 12 weeks is recommended when a pastor needs to care for an immediate family member during a health crisis. This might include a spouse, child, parent or sibling. It is important for congregations to discuss with their rostered leader who is included in this provision for paid family leave. Paid family leave of up to 12 weeks is recommended. Conversation about this leave and creation of a congregational policy is encouraged 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

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).

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: Northeastern Minnesota 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 Northeastern Minnesota 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.
- 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 Northeastern Minnesota 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, Northeastern Minnesota 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 Northeastern Minnesota 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 \$175 for a single worship service; each additional worship service should be compensated at a rate of \$50. 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 \$175 plus \$50 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 FOR 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	39,154 or more
2	39,911 or more
3	40,668 or more
4	41,425 or more
5	42,182 or more
6	42,940 or more
7	43,697 or more
8	44,454 or more
9	45,211 or more
10	45,968 or more
11	46,725 or more
12	47,482 or more
13	48,239 or more
14	48,996 or more
15	49,754 or more

Years of Service	Guidelines
16	50,511 or more
17	51,268 or more
18	52,025 or more
19	52,782 or more
20	53,539 or more
21	54,296 or more
22	55,053 or more
23	55,811 or more
24	56,568 or more
25	57,325 or more
26	58,082 or more
27	58,839 or more
28	59,596 or more
29	60,353 or more
30	61,110 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	12.98 or more
2	13.25 or more
3	13.52 or more
4	13.79 or more
5	14.06 or more
6	14.33 or more
7	14.60 or more
8	14.87 or more
9	15.14 or more
10	15.41 or more
11	15.68 or more
12	15.95 or more
13	16.22 or more
14	16.49 or more
15	16.76 or more

Years of Service	Guidelines Per Hour
16	17.04 or more
17	17.31 or more
18	17.58 or more
19	17.85 or more
20	18.12 or more
21	18.39 or more
22	18.66 or more
23	18.93 or more
24	19.20 or more
25	19.47 or more
26	19.74 or more
27	20.01 or more
28	20.28 or more
29	20.55 or more
30	20.82 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) 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 workdays 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.

E. EARNED SICK AND SAFE TIME (ESST)

Effective Jan. 1, 2024, Minnesota's earned sick and safe time law requires employers to provide paid leave to employees who work in the state. Sick and safe time is paid leave employers must provide to employees in Minnesota that can be used for certain reasons, including when an employee is sick, to care for a sick family member or to seek assistance if an employee or their family member has experienced domestic abuse, sexual assault or stalking.

An employee is eligible for sick and safe time if they: work at least 80 hours in a year for an employer in Minnesota; and are not an independent contractor. Temporary and part-time employees are eligible for sick and safe time. This does not apply to contracted workers who receive a 1099. Congregations are urged to include this in their personnel policy. More Information is available on the MN website: www.dli.mn.gov/sick-leave.

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

Benefits

Housing Equity (when parsonage is provided)	\$ _____	\$ _____	\$ _____
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Pension	\$ _____	\$ _____	\$ _____
Medical/Dental	\$ _____	\$ _____	\$ _____
Supplemental Medical/ Dental	\$ _____ \$ _____	\$ _____ \$ _____	\$ _____ \$ _____
Disability/Survivor Plan	\$ _____	\$ _____	\$ _____
Administration	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____
TOTAL BENEFITS	\$ _____	\$ _____	\$ _____
PACKAGE TOTAL (salary & benefits)	\$ _____	\$ _____	\$ _____

Professional Expenses

Automobile	\$ _____	\$ _____	\$ _____
Continuing Education	\$ _____	\$ _____	\$ _____
Books, Periodicals and Other expenses	\$ _____	\$ _____	\$ _____
TOTAL FEES	\$ _____	\$ _____	\$ _____

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 Territory, IVP, 2015

Bouman, Stephen P. The Mission Table: Renewing Congregation & Community, Augsburg Fortress, 2013

Clergy Financial Resources: <https://www.clergytaxnet.com/>Maple Grove, MN: Copyright 2018

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

Foss, Michael W. Power Surge: Six Marks of Discipleship for a Changing Church, Fortress Press, 2000

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

Keck, David Healthy, Faithful Churches: Covenant Expectations for Thriving Together, Alban 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 Congregation, Alban Institute, 2012

Portico Benefits, www.porticobenefits.org

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

Scazzero, Peter: The Emotionally Healthy Church, Zondervan, 2003

LUTHERAN VOICES SERIES: Devotions for Leaders, Councils and Committees

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

Burtness, Eric: A Life Worth Leading, Augsburg 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