

2027 **Proposed Compensation and Professional Expense Guidelines
for Pastors, Deacons, Lay Program Staff,
Lay Professionals, Support Staff, and Church Musicians:
A Congregational Resource**

by NE MN Synod Council–February 21, 2026



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Dear friends in Christ,

In the Northeastern Minnesota Synod, we are called to walk together as we proclaim the gospel of Jesus Christ. 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** and are presented as a tool for congregations and those serving in the church to use together so that decisions regarding compensation can be made in such a way that God’s mission flourishes.

These guidelines are intended to be used within a culture of generosity and gratitude; rejoicing in the many gifts and resources that are shared and received in the context of congregational ministry. Assisting each other to live, love, and lead generously, we strengthen our ministries and we grow stronger, healthier, and better equipped to carry out God’s work in the world.

These recommendations in compensation assume full-time responsibilities. Appropriate adjustments in defined compensation need to be made for those serving part-time and in bi-vocational venues.

Ministers of Word and Sacrament (pastors) and Ministers of Word and Service (deacons) have attended years of college and graduate school; 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.

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

- **Cost of Living Adjustment: 2.8 %**
- **Base salary adjustment to align with neighboring synods**
- **Annual Financial Checklist for councils**
- **Portico language update**
- **Minnesota Paid Leave**
- **Minnesota Earned Sick and Safe Time (ESST) update**

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

Financial and Payroll Checklist for Congregational Councils [new addition]

- Portico Benefit Services
 - It is critically important that the congregational council verify the compensation listed on Portico's website for any employees receiving benefits through Portico Benefits Services since benefits are based partially on the most current compensation information for enrolled employees. This can be done by logging into the portal at www.porticobenefits.org and selecting EmployerLink (not the myPortico link, which is for employees only)
 - This update should be done any time that compensation changes are made, but at least once a year, by the person within the congregation who is authorized to access Portico Benefit Services online for the employer via Portico's EmployerLink
 - The congregational council should review annually who the users representing the employer are that are currently authorized to access the EmployerLink in Portico Benefit Services and make changes as needed (it is possible there could be more than one person with access to the EmployerLink)
 - It is advisable to have at least two people listed as users, in case the primary user can't access the EmployerLink in Portico. All users will regularly receive emails from Portico related to employers.
- Minnesota Paid Family & Medical Leave ("MPFML")
 - The congregational council should review annually whether the congregation's current Paid Time Off policy for covered employees clearly states how the benefits (regarding pay and time off) under that policy are to be coordinated with the benefits for MPFML – for example,
 - does the congregation's Paid time Off policy clearly state that a covered employee is or is not allowed by the congregation to use their accrued but unused Paid Time Off to "top off" the pay that the state will give them while out on MPFML (employers are not required to let their covered employees "top off" their pay)?
 - does the congregation's Paid Time Off policy clearly state that a covered employee can or can not use Paid Time Off in addition to the MPFML accrued, or, are the MPFML hours used to be applied concurrently with the employee's accrued Paid Time Off at the time of going out on leave?
 - The congregational council should review annually who the three current Responsible Parties are, as registered on the Minnesota Unemployment Insurance website, to confirm the names listed or make changes, as needed.
 - The congregational council should review annually who the current Minnesota Paid Leave Administrator is, as registered on the Minnesota Unemployment Insurance website, to confirm that the name listed is still the appropriate person or make changes, as needed.
 - The Minnesota Paid Leave Administrator should review annually the rate being assessed for the congregation's covered employees to determine if the rate is correct for the actual number of covered employees and contact to get it changed to the correct rate.
- Minnesota Earned Sick and Safe Time ("ESST")
 - The congregational council should review annually whether the current Paid Time Off policy for covered employees clearly states how the benefits (regarding pay and time off) under that policy coordinates with the benefits for ESST – for example,
 - does the congregation's Paid time Off policy clearly state that a covered employee is or is not allowed by the congregation to use their accrued but unused Paid Time Off in addition to their accrued ESST hours they are paid for (Minnesota does not require that ESST hours paid be in addition to accrued Paid Time Off)
- Office of the Minnesota Secretary of State
 - Annually (by December 31), a congregation is required to file an Annual Renewal for

- Minnesota Nonprofit Corporation with the Minnesota Secretary of State for which there is generally no fee for congregations
 - The name for the Corporate President should be updated, if it has changed since the last filing (this would generally be the current congregational president)
 - The name and daytime phone number for the daytime contact should also be updated, if it has changed since the last filing
 - Go to <https://mbisportal.sos.mn.gov/Business/Search> to file electronically
- Minnesota Department of Revenue for employers
 - The congregational council should review annually who the authorized users are for accessing online the electronic payment portal for Minnesota income taxes withheld from employee paychecks that are remitted either monthly or quarterly (there are several different user levels so there could be more than one person with access) to determine if any changes should be made and to make those changes
 - The congregational council should review annually whether payroll taxes are required to be remitted monthly based on the amount withheld, or, quarterly if less than the amount requiring monthly remittance
 - Go to <https://www.mndor.state.mn.us/tp/eservices/> to log in
- IRS for employers
 - There are several different ways employers can remit Federal payroll taxes. The congregational council should review annually whether an online account is currently in place for remitting payroll taxes and who the authorized users currently are to determine if any changes should be made and to make those changes. There is a way to remit payroll taxes without needing an online account, so it could be that an online account was never set up.
 - To remit payroll taxes electronically without needing to log in to an account, go to irs.gov/payments/direct-pay-with-bank-account and select Pay business tax
- IRS Form 1099-NEC (effective 01/01/2026)
 - The threshold for reporting certain payments on Form 1099-NEC for independent contractors was recently changed from \$600 per payee to \$2,000 per payee for 2026, and, increased for inflation in the years after 2026
 - At least annually, obtain Form W-9 Request for Taxpayer Identification Number and Certification from any new independent contractors that the congregation pays during the year meeting the threshold for that year
 - At least annually, review the payments of independent contractors for whether all the payments made by the congregation are of the type subject to reporting, as there may be some that are not

Understanding Your Pastor's Compensation Northeastern Minnesota Synod, ELCA

1. How is a pastor compensated?

A pastor's overall compensation has two components that include pay (in various forms) and benefits, such as health insurance.

2. What are the components of a pastor's pay?

A pastor's compensation consists of up to three components and can include:

- Base pay
- Housing allowance and/or housing equity allowance
- Social security allowance

These elements together are commonly referred to as the pastors "defined compensation".

3. Why do pastors have three pay components?

The short answer is tax rules. Pastors have special tax rules that can help them reduce their tax bill. Thus, congregations generally structure the pastor's compensation to help minimize the pastor's tax.

4. What is the base pay and how is it determined?

The base pay guideline is based on the pastor's overall years in the ministry. The base pay guidelines begin at \$46,429 and increase based on years of service.

5. What is the housing equity allowance?

If the pastor is provided a parsonage the congregation also provides a housing equity allowance. The housing equity allowance is intended to help the pastor accumulate capital in lieu of appreciation if they owned a home. The housing equity allowance guideline is 3% of defined compensation.

6. What is the housing allowance?

If a parsonage is not provided, the pastor receives a housing allowance. The housing allowance guideline is 30% of base pay. Amounts classified as housing allowance are generally free from income tax, but not social security, to the pastor.

7. What is a social security supplement?

Generally, employees and employers each pay a 7.65% Social Security tax (FICA) on the employees pay. However, for social security purposes a pastor is considered to be self-employed and is obligated to pay both the employee and employer portion of the social security tax which is 15.3%. Congregations generally provide a 7.65% social security supplement to the pastor to assist them with their social security tax obligation.

8. What other benefits are provided to the pastor?

Various benefits are provided to a pastor and include:

- health insurance,
- employer retirement contribution,
- disability, and
- group life programs

9. What health insurance benefits does a pastor receive?

Various health insurance plans (Example: gold, silver, bronze, etc.) are available through our provider, Portico, and the congregation and pastor select the program that best suits the pastor's situation. Factors could include age and family status. A pastor with health insurance will also receive an employer retirement contribution, disability and group life benefits. See question 9 for more details.

10. Are the employer retirement contributions, disability and group life benefits bundled?

Yes. These benefits are bundled, and a pastor receives all three of the benefits.

11. What is the employer retirement contribution?

Pastors participate in ELCA retirement programs and congregations make yearly contributions to these programs to help support pastors in their retirement. The recommended employer retirement contribution amount is 12% of defined compensation. The minimum contribution is 10%.

12. What is the disability benefit?

If the pastor is disabled, they receive a disability benefit of approximately 66% of compensation. The disability benefit premium guideline is 0.3% of defined compensation.

13. What is the life insurance benefit?

If a pastor dies their beneficiaries receive a life insurance benefit equal to 100% of defined compensation. The group life insurance premium is 0.2% of defined compensation.

14. What reimbursements does the pastor receive?

Many congregations reimburse the pastor for items including:

- continuing education,
- mileage for church-related duties,
- attendance at Synodical events, and
- cell phone and other personal electronic devices used for church-related work

Reimbursements are part of the overall compensation and benefits discussions with the pastor.

15. What are synod guidelines?

Synod compensation and benefit guidelines are minimum recommendations to assist congregations in developing the pastor's overall compensation and benefits package.

16. How are the compensation and benefit guidelines determined?

At the annual synod assembly, the voting members approve the compensation and benefit guidelines. The voting members at the synod assembly are elected by their own congregations.

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 of 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] and the Northwest Synod of Wisconsin.

Task Force Members

Task force members include Ginny Ahrlin, Andy Larson, Pastor John Ansell, Pastor Tim Ehling, Christine Ricketts, Deacon Susan Williams, and Pr. Rollie Bockbrader. Should the leadership of an individual congregation 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 plus 30% housing)
Graduate	2027	46,429 or more	60,358 or more
1	2026	47,126 or more	61,264 or more
2	2025	47,823 or more	62,170 or more
3	2024	48,520 or more	63,076 or more
4	2023	49,217 or more	63,982 or more
5	2022	49,945 or more	64,929 or more
6	2021	50,611 or more	65,794 or more
7	2020	51,308 or more	66,700 or more
8	2019	52,005 or more	67,606 or more
9	2018	52,702 or more	68,513 or more
10	2017	53,399 or more	69,419 or more
11	2016	54,196 or more	70,455 or more
12	2015	54,993 or more	71,491 or more
13	2014	55,790 or more	72,527 or more
14	2013	56,587 or more	73,563 or more
15	2012	57,384 or more	74,599 or more
16	2011	58,181 or more	75,635 or more
17	2010	58,978 or more	76,671 or more
18	2009	59,775 or more	77,707 or more
19	2008	60,572 or more	78,744 or more
20	2007	61,141 or more	79,484 or more
21	2006	61,710 or more	80,224 or more
22	2005	62,280 or more	80,964 or more
23	2004	62,849 or more	81,704 or more
24	2003	63,418 or more	82,444 or more
25	2002	63,988 or more	83,184 or more
26	2001	64,557 or more	83,924 or more
27	2000	65,126 or more	84,664 or more
28	1999	65,695 or more	85,404 or more
29	1998	66,265 or more	86,144 or more
30	1997	66,834 or more	86,884 or more
31	1996	67,403 or more	87,624 or more
32	1995	67,973 or more	88,364 or more
33	1994	68,542 or more	89,104 or more
34	1993	69,111 or more	89,845 or more
35	1992	69,680 or more	90,585 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.
- 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.

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.

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>2027 Annual Minimum</u>	<u>Amount</u>	
Graduate	46,429.00	
Housing Allowance	13,928.70	30%
FICA Reimbursement	4,617.36	7.65%
Minimum Compensation	64,975.06	
15 Years of Experience	57,384.00	
Housing Allowance	17,215.20	30%
FICA Reimbursement	5,706.84	7.65%
Minimum Compensation	80,306.04	

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 10 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	2027	51,304 or more	60,358 or more
1	2026	52,074 or more	61,264 or more
2	2025	52,844 or more	62,170 or more
3	2024	53,615 or more	63,076 or more
4	2023	54,385 or more	63,982 or more
5	2022	55,189 or more	64,929 or more
6	2021	55,925 or more	65,794 or more
7	2020	56,695 or more	66,700 or more
8	2019	57,465 or more	67,606 or more
9	2018	58,236 or more	68,513 or more
10	2017	59,006 or more	69,419 or more
11	2016	59,887 or more	70,455 or more
12	2015	60,767 or more	71,491 or more
13	2014	61,648 or more	72,527 or more
14	2013	62,529 or more	73,563 or more
15	2012	63,409 or more	74,599 or more
16	2011	64,290 or more	75,635 or more
17	2010	65,171 or more	76,671 or more
18	2009	66,051 or more	77,707 or more
19	2008	66,932 or more	78,744 or more
20	2007	67,561 or more	79,484 or more
21	2006	68,190 or more	80,224 or more
22	2005	68,819 or more	80,964 or more
23	2004	69,448 or more	81,704 or more
24	2003	70,077 or more	82,444 or more
25	2002	70,706 or more	83,184 or more
26	2001	71,335 or more	83,924 or more
27	2000	71,964 or more	84,664 or more
28	1999	72,594 or more	85,404 or more
29	1998	73,223 or more	86,144 or more
30	1997	73,852 or more	86,884 or more
31	1996	74,481 or more	87,624 or more
32	1995	75,110 or more	88,364 or more
33	1994	75,739 or more	89,104 or more
34	1993	76,368 or more	89,845 or more
35	1992	76,997 or more	90,585 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.

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 10 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: Portico benefits, 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	43,493 or more
2	44,290 or more
3	45,087 or more
4	45,884 or more
5	46,681 or more
6	47,478 or more
7	48,275 or more
8	49,072 or more
9	49,869 or more
10	50,666 or more
11	51,463 or more
12	52,260 or more
13	53,057 or more
14	53,854 or more
15	54,651 or more

Years of Service	Guidelines
16	55,448 or more
17	56,245 or more
18	57,042 or more
19	57,839 or more
20	58,636 or more
21	59,433 or more
22	60,230 or more
23	61,027 or more
24	61,824 or more
25	62,621 or more
26	63,418 or more
27	64,215 or more
28	65,012 or more
29	65,809 or more
30	66,606 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) AND MN PAID LEAVE

Minnesota Paid Leave

- Effective January 1, 2026, Minnesota enacted MN Paid Leave.
 - Benefits are administered and paid by the State of Minnesota.
 - This provides for up to 12 weeks of paid leave and job protection for certain medical conditions and up to 12 weeks of paid leave and job protection for certain family issues (combined total of paid medical and paid family leave cannot exceed 20 weeks in a year) .
- Medical leave:
 - Taking care of yourself for a serious health condition. A serious health condition means a physical or mental illness, injury, impairment, condition, or substance use disorder.

- Taking care of yourself for this serious health condition may involve evaluation, treatment, inpatient care, recovery, or not being able to perform regular work, attend school, or do regular daily activities
 - This includes childbirth, conditions related to pregnancy, or surgery
- Family leave:
 - Bonding leave – to care for and bond with a new child welcomed through birth, adoption, or foster placement
 - Caring leave – to care for a family member with a serious health condition
 - Military family leave – to support a family member called to active duty
 - Safety leave – to respond to issues such as domestic violence, sexual assault, or stalking
- The state program requires congregations to submit quarterly reports through the Employer Portal on the State of MN unemployment insurance website. This requires a MN Paid Leave Administrator be named on behalf of the congregation. Note: most congregations may not have had accounts as they are not required to submit unemployment insurance.
- You will need to create an account and participate in this leave program as a non -profit religious organization. In addition, congregations must pay quarterly premiums to the state.
- The premium rate ranges from as low as 0.66% for certain small employers (less than 30 employees) to a max of 0.88% for all other employers. The rate is paid on the wages of covered employees. The state will assume the congregation has more than 30 employees and assign a 0.88% rate. If you have fewer employees, contact the state.
- The employee pays 0.44% or less. However, congregations may elect to pay all or a part of the employees' premium.
- Minnesota has informally stated that as long as pastors who are self-employed for Social Security and Medicare tax purposes and those deacons who claim self - employment treatment for Social Security and Medicare tax purposes would not be covered under the program and their compensation would not be included in the quarterly reports filed for Minnesota Paid Leave.
- More Information can be found at both the following websites:
 - www.uimn.org/employers/paid-leave <https://pl.mn.gov/employers/roles-and-responsibilities>
- Congregations should already have taken the following steps (January 1, 2026 was the effective start of this program)
- Set Up Your Accounts: You need an employer account and an administrator account to meet the responsibilities under Paid Leave.
 - Register for an Employer Account at www.uimn.org/employers/paid-leave
 - Designate a Paid Leave Administrator in your Employer Account at www.uimn.org.
 - Create a Paid Leave Administrator Account at <https://pl.mn.gov/employers/roles-and-responsibilities>
- Notify Employees: You must notify your employees about Paid Leave by December 1, 2025.
 - Hang the Paid Leave workplace poster.
 - Provide individual notices to your employees and keep signed forms for each employee acknowledging receipt of the notice. (sample notices are available online).
- Prepare Your Workplace Policies: There are other important decisions you can make today to make Paid Leave work best for your organization.
 - Explore decisions you can make about premiums, leave policies, and more on the Paid Leave website.
- Additional information on paid leave can be found online.

- Effective January 1, 2024, Minnesota enacted MN Earned Sick and Safe Time (ESST) laws.
 - The laws apply to employees who are expected to work more than 80 hours (by any employer) in a given year in Minnesota. As an example: Your employee works 60 hours for your congregation and 40 for another employer in Minnesota. This employee is eligible.
 - A notice from the state website should be given to all employees and posted. www.dli.mn.gov/sick-leave

There are two options for employers to choose related to ESST:

- Option 1: The minimum requirement of the law is to provide one hour of ESST for every 30 hours worked with a cap of 48 hours in any given year.
 - ESST is not earned during periods of unpaid leave, while using accrued PTO, on paid holidays not worked, or while on workers' compensation leave (unless required by law).
 - Accrued but unused ESST can be rolled over from year to year – with a maximum rollover of 80 hours (amounts over that time are forfeited).
 - The hours are available to use as they are accrued/earned.
 - Congregations may supplement the minimum time off with their own policy.
- Option 2: Employers can front-load ESST by giving an employee an amount of sick time at the beginning of the year that meets or exceeds the accrual provisions. The front-loaded amounts must be either:
 - 48 hours if the employer pays an employee for accrued but unused ESST at the end of the year, OR
 - 80 hours if the employer does not pay an employee for accrued but not used ESST at the end of the year
- Additional information can be found at <https://www.dli.mn.gov/sick-leave-FAQs>

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

- a. 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.
- b. If a minister is contracted to more than one congregation, the congregation holding the call determines the sabbatical policy. This should be negotiated at the time of the contract.

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 and benefits package. 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	41,216	or more
2	42,013	or more
3	42,810	or more
4	43,607	or more
5	44,404	or more
6	45,201	or more
7	45,998	or more
8	46,795	or more
9	47,592	or more
10	48,389	or more
11	49,186	or more
12	49,983	or more
13	50,780	or more
14	51,577	or more
15	52,374	or more

Years of Service	Guidelines	
16	53,171	or more
17	53,968	or more
18	54,765	or more
19	55,562	or more
20	56,359	or more
21	57,156	or more
22	57,953	or more
23	58,750	or more
24	59,547	or more
25	60,344	or more
26	61,141	or more
27	61,938	or more
28	62,735	or more
29	63,532	or more
30	64,329	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	13.66	or more
2	13.95	or more
3	14.23	or more
4	14.52	or more
5	14.80	or more
6	15.09	or more
7	15.37	or more
8	15.66	or more
9	15.94	or more
10	16.22	or more
11	16.51	or more
12	16.80	or more
13	17.08	or more
14	17.36	or more
15	17.65	or more

Years of Service	Guidelines Per Hour	
16	17.93	or more
17	18.22	or more
18	18.50	or more
19	18.78	or more
20	19.07	or more
21	19.36	or more
22	19.65	or more
23	19.92	or more
24	20.21	or more
25	20.50	or more
26	20.78	or more
27	21.06	or more
28	21.35	or more
29	21.63	or more
30	21.92	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 sick leave. 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) AND MN PAID LEAVE

Minnesota Paid Leave

- Effective January 1, 2026, Minnesota enacted MN Paid Leave.
 - Benefits are administered and paid by the State of Minnesota.
 - This provides for up to 12 weeks of paid leave and job protection for certain medical conditions and up to 12 weeks of paid leave and job protection for certain family issues (combined total of paid medical and paid family leave cannot exceed 20 weeks in a year) .
- Medical leave:
 - Taking care of yourself for a serious health condition. A serious health condition means a physical or mental illness, injury, impairment, condition, or substance use disorder.
 - Taking care of yourself for this serious health condition may involve evaluation, treatment, inpatient care, recovery, or not being able to perform regular work, attend school, or do regular daily activities
 - This includes childbirth, conditions related to pregnancy, or surgery
- Family leave:

- Bonding leave – to care for and bond with a new child welcomed through birth, adoption, or foster placement
 - Caring leave – to care for a family member with a serious health condition
 - Military family leave – to support a family member called to active duty
 - Safety leave – to respond to issues such as domestic violence, sexual assault, or stalking
- The state program requires congregations to submit quarterly reports through the Employer Portal on the State of MN unemployment insurance website. This requires a MN Paid Leave Administrator be named on behalf of the congregation. Note: most congregations may not have had accounts as they are not required to submit unemployment insurance.
 - You will need to create an account and participate in this leave program as a non -profit religious organization. In addition, congregations must pay quarterly premiums to the state.
 - The premium rate ranges from as low as 0.66% for certain small employers (less than 30 employees) to a max of 0.88% for all other employers. The rate is paid on the wages of covered employees. The state will assume the congregation has more than 30 employees and assign a 0.88% rate. If you have fewer employees, contact the state.
 - The employee pays 0.44% or less. However, congregations may elect to pay all or a part of the employees' premium.
 - Minnesota has informally stated that as long as pastors who are self-employed for Social Security and Medicare tax purposes and those deacons who claim self - employment treatment for Social Security and Medicare tax purposes would not be covered under the program and their compensation would not be included in the quarterly reports filed for Minnesota Paid Leave.
 - More Information can be found at both the following websites:
 - www.uimn.org/employers/paid-leave
 - <https://pl.mn.gov/employers/roles-and-responsibilities>
 - Congregations should already have taken the following steps (January 1, 2026 was the effective start of this program)
 - Set Up Your Accounts: You need an employer account and an administrator account to meet the responsibilities under Paid Leave.
 - Register for an Employer Account at www.uimn.org/employers/paid-leave
 - Designate a Paid Leave Administrator in your Employer Account at www.uimn.org.
 - Create a Paid Leave Administrator Account at <https://pl.mn.gov/employers/roles-and-responsibilities>
 - Notify Employees: You must notify your employees about Paid Leave by December 1, 2025.
 - Hang the Paid Leave workplace poster.
 - Provide individual notices to your employees and keep signed forms for each employee acknowledging receipt of the notice. (sample notices are available online).
 - Prepare Your Workplace Policies: There are other important decisions you can make today to make Paid Leave work best for your organization.
 - Explore decisions you can make about premiums, leave policies, and more on the Paid Leave website.
 - Additional information on paid leave can be found online.

MN Earned Sick and Safe Time (ESST)

- Effective January 1, 2024, Minnesota enacted MN Earned Sick and Safe Time (ESST) laws.
 - The laws apply to employees who are expected to work more than 80 hours (by any employer) in a given year in Minnesota. As an example: Your employee works 60 hours for your congregation and 40 for another employer in Minnesota. This employee is eligible.
 - A notice from the state website should be given to all employees and posted. www.dli.mn.gov/sick-leave

There are two options for employers to choose related to ESST:

- Option 1: The minimum requirement of the law is to provide one hour of ESST for every 30 hours worked with a cap of 48 hours in any given year.
 - ESST is not earned during periods of unpaid leave, while using accrued PTO, on paid holidays not worked, or while on workers' compensation leave (unless required by law).
 - Accrued but unused ESST can be rolled over from year to year – with a maximum rollover of 80 hours (amounts over that time are forfeited).
 - The hours are available to use as they are accrued/earned.
 - Congregations may supplement the minimum time off with their own policy.
- Option 2: Employers can front-load ESST by giving an employee an amount of sick time at the beginning of the year that meets or exceeds the accrual provisions. The front-loaded amounts must be either:
 - 48 hours if the employer pays an employee for accrued but unused ESST at the end of the year,
 - OR
 - 80 hours if the employer does not pay an employee for accrued but not used ESST at the end of the year
- Additional information can be found at <https://www.dli.mn.gov/sick-leave-FAQs>

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	\$ _____	\$ _____	\$ _____
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(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

Year Ordained	2026 Graduate	2016 10 years	2006 20 years	1996 30 years
Average (see note)	45,342.000	52,573.833	59,304.167	65,779.833
NE MN	44,192.000	51,944.000	59,476.000	65,014.000

Note: This is the average of salaries in these neighboring synods.
Southeastern Minnesota, Southwestern Minnesota, Northwestern Minnesota,
Eastern North Dakota, and Western North Dakota