

# **Western Iowa Synod Compensation and Care Guidelines**

**Tools for Discerning Appropriate Compensation and  
Care for Rostered Leaders**

An abstract background consisting of several overlapping, semi-transparent light blue geometric shapes, primarily triangles and polygons, creating a layered effect.

# **2026**



**Evangelical Lutheran  
Church in America**

God's work. Our hands.

## WESTERN IOWA SYNOD ELCA 2026 Compensation and Care Guidelines

Discerning Appropriate Care and Compensation for Ministers of Word and Sacrament (Pastor), Ministers of Word and Service (Deacon), Vicar (Seminary Student), and Synod Authorized Ministers (Lay Leader)

*“Therefore encourage one another and build up each other, as indeed you are doing.”  
1 Thessalonians 5:11*

Calling a pastor or deacon (rostered leader) is to enter a relationship of vulnerability, care, and trust. As a congregation, you extend a Letter of Call to a rostered leader or a contract to a seminary student or a lay person to walk with you as together, pastor/deacon/vicar/synod authorized minister (sam) and people bear witness to God’s redeeming love in the world.

Here are some things to consider.

1. **“The Wholeness Wheel.”** The wholeness wheel illustrates that wellness is multi-dimensional which is made up of spiritual, vocational, intellectual, emotional, physical, social, and financial dimensions of wellbeing. Each of these areas contributes to the spiritual well-being of the leader and the congregation(s) served.
2. **Leaders bring the possibility of ideas and energy...**and also the possibility of misunderstanding because *“this person is not one of us.”*
3. **A leader called or contracted with a congregation has not come to do ministry for you.** This leader has come to guide you in the ministry you share. Therefore, it is important not only to name the ministry priorities but also for the congregation to be involved in this ministry. It is important there is a clear understanding of how the congregation will uplift the ministry in prayer, provide financial support, and actively participate in ministry alongside the pastor/deacon/ seminary student/synod authorized minister (sam).

As part of the Evangelical Lutheran Church in America, we believe in the ministry of all the baptized:

*“This church affirms the universal priesthood of all its baptized members. In its function and its structure this church commits itself to the equipping and supporting of all its members for their ministries in the world and in this church. It is within this context of ministry that this church calls or appoints some of its baptized members for specific ministries in this church.” (ELCA Constitution 7.11)*

4. **Look for creative ways to adjust work schedules** to meet the needs of both the leader and the parish. Each ministry is unique; congregations and leaders are encouraged to creatively plan office time and ministry needs. Cell phones and internet have changed the need for “in the office” time as once was expected.

There is also the “intangible factor of appreciating one another.” Live with gratitude and thanksgiving rather than judgement. Discover ways to show appreciation, affirmation, and thanks for the ministry and partnership shared with a leader and congregation.

5. **Expenses.** It is important that leaders are paid on time. Expenses including mileage, continuing education, cell phone, and participation in required synod events are the financial responsibility of the congregation. A congregation may require documentation of the expenses, but not justification: do not expect to be told who received pastoral care/hospital visit when mileage is submitted. Congregations are also expected to pay for attendance at annual boundaries education, first call theological education, synod theological events, and synod assembly. It is part of doing ministry and being church together.
6. **The parsonage is the property of the congregation, but it is home for the pastor/deacon/vicar/sam.** The congregation is responsible for maintaining the property. The person living in the parsonage has a reasonable expectation of privacy. It is also expected that the residents of the parsonage will tend to the property in a careful and respectful manner, knowing that others will reside in this space in the future. An annual walk-thru and review of the property by congregation leadership is encouraged so that necessary maintenance is done in a timely manner.
7. **Time away is an essential part of maintaining spiritual and emotional health.** The mental, spiritual, emotional, and financial health of a leader is important so that good ministry is possible. It is the mutual responsibility of congregation and leader to set and hold to boundaries and expectations that make this possible.

This includes one full day off each week and at least four weeks of annual vacation time. Time off is defined as not in the office, no meetings scheduled for the day, no phone calls, no email/social media exchanges. It is a day for rest and renewal.

When a leader takes a vacation, it is expected that the congregation will be responsible for finding pulpit supply for this time. The Western Iowa Synod office will provide a pulpit supply list.

It is also important to remember, the pastor/deacon/vicar/sam is not expected to come home early because of a funeral or unexpected crisis.

In addition, each congregation is encouraged to make provision for a rostered leader (pastor/deacon) to receive extended time away (sabbatical) every seven years.

8. **Recognize and value experience as it relates to years served.** Also note the cost-of-living factors. It is suggested that raises be weighted slightly to help out those starting out with a little larger increase in the earlier years. This is due to larger debt levels of many graduates and the cost of raising children.
9. **Evaluation is important.** Be mindful that the evaluation is done in the context of the congregation's ministry that is shared with the leader. It is not an evaluation of the person or a performance review. It is a conversation and reflection on the ministry goals that are *set together and shared between leader and people*. The conversation will determine new patterns for ministry together and provide care and respect for leaders, staff, and volunteers so that ministry continues and burnout is avoided.

Evaluation of policies and procedures is also important. Is the congregation and leadership familiar with ELCA documents such as Definitions and Guidelines? Does the congregation expect background checks on volunteers? Is there a sexual harassment policy in place? What is the understanding of misconduct and how is it reported?

10. **Parish ministry is relationships and boundaries build trust.** This means that when a pastor/deacon/vicar/sam leaves, there is a change in relationship. And while it is natural to want to turn to the leader you know best when facing a crisis or struggling with a question it is important to remember – ***your former pastor/deacon/vicar is ethically bound not to relate to you in any professional capacity. Do not ask a former leader to return to the congregation to preside at a funeral, wedding, or baptism. They are not to do hospital calls, home visits, attend worship, or maintain membership in the congregation.***

For more information contact the Western Iowa Synod at 712-732-4968.

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## **IMPORTANT INFORMATION FOR PORTICO SPONSORS (THE CONGREGATION)**

If you are completing the call process and are formalizing a letter of call with the accompanying Definition of Compensation, Benefits, and Responsibilities of the Pastor worksheet, there are important next steps to remember. A Change of Call report must be filed with Portico Benefit Services within 60 days of your new pastor/deacon/vicar/sam's start date.

Each year as compensation is reviewed a Change of Salary report must be filed within 60 days of the effective date of change in compensation. These forms are available at <https://porticobenefits.org/>.

These guidelines are a tool to help prepare a compensation proposal for salary and housing, likely with social security tax allowance, and a benefits package for your new pastor/deacon/vicar/sam. Because your pastor/deacon is eligible for income tax advantages related to their clergy status, he or she might ask the congregational council to make additional designations of specific line items within the compensation proposal. [For example, if salary is proposed at \$40,000 the corresponding recommended housing allowance amount will be \$12,000. Your pastor/deacon may request that the housing allowance be designated at \$15,000 (for income tax purposes) with the balance of \$37,000 paid as salary. There is no change in total compensation or benefits calculation.]

More resources for Portico Sponsors are available at <https://employerlink.porticobenefits.org/home> including on-line payment for retirement and benefits contributions.

Portico Benefits Contact Information:

**Phone:** 800.352.2876

**Fax:** 612.334.5399

**Email:** [mail@PorticoBenefits.org](mailto:mail@PorticoBenefits.org)

**Hours:**

Monday–Thursday: 8am–6pm (Central)

Fridays: 8am–5pm (Central)

### **Mailing Address**

Portico Benefit Services

7700 France Ave. S., Ste. 350

Minneapolis, MN 55435-2802

## **IMPORTANT INFORMATION FOR PORTICO MEMBERS (THE PASTOR/DEACON/VICAR, SAM OR STAFF)**

### **PORTICO FINANCIAL PLANNERS**

For plan members with an ELCA retirement plan account balance or an ELCA Participating Annuity

**Phone:** 800.922.4896

**Email:** [mail@porticobenefits.org](mailto:mail@porticobenefits.org)

**Hours:**

**Monday – Thursday:** 8 a.m. – 6 p.m. (Central)

**Friday:** 8 a.m. – 5 p.m. (Central)

## **PART I**

### **COMPENSATION FOR ORDAINED ROSTERED LEADERS**

#### **A. Minimum Salary for Ordained Rostered Leaders**

The 1989 Western Iowa Synod Assembly passed a resolution about compensation for ordained rostered leaders. The resolution recognized that the establishment of the rostered leader's salary is a matter for rostered leaders and their calling congregation. At the same time, we affirm that there is a minimum expectation for the salary of ordained rostered leaders.

**The 2026 Chart for Salary Ranges for Rostered Leaders appears at the worksheets section of this document.**

#### **B. Social Security Tax Allowance**

The purpose of the Social Security tax allowance is to compensate the pastor/deacon/vicar/sam for the "employer's share" of the Social Security tax. Since pastors/deacons are treated as if they were self-employed for purposes of Social Security, they are required to pay both the employer share and the employee share of Social Security taxes. A rough estimate of the Social Security allowance would be 7.65 percent of the salary plus housing. However, adding a Social Security allowance affects the taxes as well as her or his defined compensation for benefits. Congregations are encouraged to compensate ordained rostered leaders at least the amount equal to the usual employer's share, which is presently 7.65%, adjusted by a decimal constant. The congregation cannot pay the ordained rostered leader's self-employment tax directly but designates the amount as a social security tax allowance, which is additional taxable income. The calculation percentage determines a suggested Social Security allowance that will produce the same net compensation (defined as after-tax cash compensation plus pension contribution) as if the pastor/deacon had been considered an employee for Social Security purposes. The calculation takes into account the following:

- The Social Security Tax Allowance is includible as income for Social Security purposes, but the SECA tax is calculated on only 92.35 percent of includible compensation.
- The Social Security Tax Allowance is taxable for income tax purposes, but one-half the SECA tax is deductible; a marginal tax rate of 10 percent has been assumed.
- The Social Security Tax Allowance increases the defined compensation and therefore her or his pension contribution (assumed to be 10 percent). The effect on other benefits has been ignored.

The calculation is circular and quite complex. Portico Benefit Services offers calculators on its website for this and other calculations. Congregations are urged to use these calculators for a close approximation of a congregation's suggested share of a pastor/deacon's social security tax liability. This will ensure an accurate representation of defined compensation, the amount used to determine pension and other benefits. Synod staff will assist with this calculation as well.

#### **C. Housing Provisions**

##### **When a parsonage is provided:**

##### **Furnishings allowance**

Congregations may provide a furnishings allowance for an ordained rostered leader when a parsonage is provided. Since total housing costs (including furnishings) are allowed by the IRS as exclusions from taxable income, an ordained rostered leader may desire to have some compensation designated this way. For example, if the ordained rostered leader's base salary is \$30,000 and \$2,000 of that is designated as furnishings allowance, the amount the ordained rostered leader uses for furnishing the parsonage up to \$2,000 may be excluded from taxable income. It is the ordained rostered leader's responsibility to document expenses paid



out of this allowance so that the allowance can be justified to the IRS. An amount designated as furnishings allowance is includible in defined compensation for Portico Benefit Services retirement and other benefits calculations.

#### Utilities allowance

Utility costs should be borne by the congregation either through direct payment or with an allowance for that purpose. If a utilities allowance is offered, the amount of the allowance is includible in defined compensation for Portico Benefit Services: retirements and other benefits calculations.

#### Housing equity contribution

When a parsonage is provided, it is appropriate and encouraged for the congregation to consider compensation for the loss of equity accruing associated with not owning a home. A housing equity allowance is money set aside for the future purchase of a home and must be placed in an account for that purpose, either with Portico Benefit Services or a financial institution as tax deferred. Upon withdrawal it is nontaxable to the extent it is justified as housing allowance under the provisions of Section 107 of the Internal Revenue Code. Due to limits of the IRS, the full amount may not be tax-free. A housing equity contribution equal to 3% of base salary is suggested.

#### **When a parsonage is not provided:**

##### Cash housing allowance

When a congregation does not provide a parsonage, a cash housing allowance should be offered to cover costs of renting or buying a home. Such an allowance can be inclusive of utilities and furnishing costs as well as capital costs and is paid as part of the regular compensation to the pastor/deacon. The congregation should offer a housing allowance computed on the basis of the average rental value of homes in the community with the minimum being 30% of base salary.

Federal income tax laws allow ordained rostered leaders to exclude from gross income a housing allowance that is designated by a congregation or church organization. This is not necessarily the same amount as the cash housing allowance. For IRS purposes, the nontaxable portion of a church-designated housing allowance for ordained rostered leaders who own their home cannot exceed the annual rental value of the home (furnished, including utilities). When a housing allowance is designated, the congregation or congregation council must officially designate the amount of allowance. This should be done on an annual basis before January 1st each year. It cannot be done retroactively. The ordained rostered leader may determine the amount designated. It is the ordained rostered leader's responsibility to justify all payments from the designated housing allowance so that it may be excluded from taxable income.

#### **D. Moving Expenses:**

Good beginnings are critical. It is helpful that the relationship between rostered leader and congregation "get off on the right foot." Congregation and rostered leader are urged to give thoughtful consideration to the needs of the other when undertaking a move. Because moving can be an exciting and very stressful event in a person's life, it is important that the congregation and rostered leader reach a mutually satisfactory decision about the move as part of the compensation negotiations.

The congregation shall be responsible for moving all household, professional, and personal goods of the rostered leader and his/her family, and for congregation-required local moves. It is recommended that professional movers be utilized. If their services are not used, the means of transporting the rostered leader's belongings must be mutually agreed upon ahead of time. When the services of professional movers are not used, it is strongly recommended that a separate insurance policy covering the transported goods be purchased by

the congregation or that an agreement be reached as to how the cost of damaged goods will be paid.

### **E. Workers' Compensation**

All congregations are required by law to provide Workers' Compensation coverage for all employees. For purposes of Workers' Compensation, clergy are employees and therefore must be covered under Workers' Compensation.

## **PART II CLERGY COUPLES**

**Clergy Couple Housing Compensation** - Each person of a clergy couple is entitled to the same housing allowance ordinarily provided by a pastor who is not married to a pastor. Both pastors in a clergy couple are to receive a housing allowance. Each pastor's pension and benefit contributions are based on base compensation, plus self-employed. Social Security offset, plus 30% when a parsonage is provided. When cash housing allowances are provided, the contributions for each pastor are based on the total of base compensation plus housing allowance(s).

This guidance relating to Clergy Couple Housing Compensation is offered to assist congregations and clergy couples at arriving at an equitable solution to compensation for both parties of a clergy couple and the congregation or congregations involved. Individual circumstances relating to Clergy Couple Housing Allowance will vary from time to time. It is important that congregations extending a call or calls to clergy couples develop a compensation package, including a housing allowance for each member of the clergy couple, in consultation with the Office of the Bishop, the clergy couple involved, and the appropriate representatives of the congregation or congregations involved. Congregations presently served by a clergy couple may wish to seek guidance and counsel in matters relating to housing allowance from the Office of the Bishop as part of its annual compensation review practice.

## **PART III RETIREMENT AND OTHER BENEFITS**

### **A. Portico Benefit Services Retirement Plan**

Portico Benefit Services Retirement Plan is designed to provide rostered leaders with replacement income to assist in maintaining the pre-retirement standard of living. Employing congregations and rostered leaders can make contributions to the plan. The minimum employer contribution rate is generally 10 percent of the rostered leader's total defined compensation (base cash salary, social security tax allowance, housing allowance/value of parsonage, utilities and/or furnishings allowance), however congregations are encouraged, especially at the time of a new call to consider an employer contribution rate of 11%. Rostered leaders may make salary-reduction contributions to their retirement accounts (formerly ELCA Optional Pension Plan).

### **B. Health and Wellness Benefits**

Portico Benefit Services Benefits Plan offers comprehensive, portable health coverage for rostered leaders and their families. Assurance of coverage is carried anywhere in the world. Portico Benefit Services contracts with companies that specialize in administering health benefits in order to provide affordable health care. The employer contribution rate is a percentage of total defined compensation based on the election of dependent medical benefits coverage. The expected assignment of contributions can be found in the worksheets section of this guide.

Coverage under Portico Benefit Services health plan may be waived if group coverage provided by an employer other than the ELCA (such as a spouse's plan) is available. If coverage is waived and other employer provided group coverage lapses, there will be a six-month waiting period for re enrollment coverage in Portico Benefit Services health benefits plan.

It is very important for the rostered leader, the congregation and the ELCA that leaders set a priority on self-care and to refer to the Portico Wellness wheel often. This affects professional effectiveness as well as the financial health of our retirement/medical system. We would encourage congregations including a membership in a wellness center or YMCA where this is available. We also recommend that the rostered leaders complete their annual health assessment through Portico.

### **C. Disability and Survivor Benefits**

Portico Benefit Services disability plan provides monthly income if a rostered leader becomes totally disabled. Recipients must apply for total disability benefits within six months of becoming disabled, and be actively engaged in medical treatment designed to restore or maintain health and functionality. While disabled, the plan also makes retirement plan contributions and pays for continued health, disability and survivor benefits coverage.

Portico Benefit Services survivor plan provides two types of benefits. A lump-sum survivor benefit is paid to beneficiaries to help meet immediate financial needs. Also, a surviving spouse may receive a lifetime, monthly survivor income. Surviving children under age 21 are also eligible for a monthly survivor income.

### **D. Flexible Spending Account**

A Flexible Spending Account (FSA) is a type of fringe benefit plan that enables employees to set aside payroll dollars on a pre-tax basis to pay for certain out-of-pocket health care expenses. A health care FSA and a dependent care FSA are included as part of Portico Benefit Services primary coverage package at no additional cost to sponsors. Health care and dependent care FSAs enable members to set aside payroll dollars on a pretax basis to pay for eligible health care and day care expenses throughout a calendar year.

### **E. Health Savings Account**

An HSA is a health savings account that allows both plan members and employers to make pretax contributions that can be used by the plan member for current and future health care expenses. If you have the Silver + or Bronze + health benefit option, earned wellness dollars are also deposited in your HSA.

Please visit the following website for more information regarding FSA accounts, HSA accounts and other benefit options. <https://porticobenefits.org/>

## **PART IV**

### **PROFESSIONAL EXPENSES AND PROFESSIONAL GROWTH EXPENSES**

#### **A. Travel Expense**

We encourage this to be negotiated with the needs of the specific leader and the specific needs of the congregation for a given period. Travel patterns differ from leader to leader and for parishes over time. For long or frequent trips, one might consider asking a local pastor or chaplain to do some of the visitation.)

##### **1. Automobile**

Automobile expenses for rostered leaders should be paid in one of these ways:

- a. Congregation pays for the number of business miles driven at an established IRS rate per mile. Under the present tax structure, this is the most equitable and fair way of reimbursement for congregational business travel. (This may need to be adjusted more often than once a year.)
- b. Congregation pays an annual “auto allowance.” The rostered leader provides vehicle and pays all expenses for business travel. For IRS purposes, taxpayer adds “auto allowance” to his/her income, and deducts, as miscellaneous itemized deductions, all expenses for business travel.
- c. Congregation leases or owns the vehicle and directly pays all operating expenses. The vehicle is used for all church business travel. For any personal use of a church-owned or leased automobile, agreement must be reached with the congregation concerning reimbursement.

Reimbursement of auto mileage should be calculated based upon the distance from the home church to the destination. Mileage should not be calculated based upon the commute from the leader’s home to the home church. For two and three-point parishes, a home church needs to be determined for the mileage calculation. Detailed logbooks should be kept recording the reimbursed mileage of the church. Auto mileage is recommended to be paid on a monthly basis.

## **B. Professional Expenses**

It is recommended that congregations pay \$500 or more for the rostered leader’s professional expenses such as books, robes, periodicals, professional dues, entertaining and hospitality. This is usually paid on a per item reimbursement.

### **1. Cell Phone**

Cell phones are in common use today. Agreement must be reached with the congregation concerning reimbursement.

## **C. Required Events**

Through the letter of call, every pastor/deacon/vicar/sam is expected to attend the Synod Assembly and Fall Theological Conference with the congregation covering registration fees, housing, meals, and mileage for the event.

It is also expected that pastor/deacon/vicar/sam will attend annual boundary education and all expenses will be paid by the congregation.

## **D. First Call Theological Education**

First Call Theological Education (FCTE) is about transitioning new leaders in ministry. The ELCA is committed to assisting new leaders in establishing a healthy spiritual life, rich colleague relationships, and good continuing education habits. First Call rostered leaders discuss transition topics and participate in a colleague group. In addition, First Call leaders attend a retreat each year for three years. These expenses are paid for by the Congregation.

## **E. Continuing Education**

The Western Iowa Synod, along with the ELCA, has high standards for its professional leaders. A fundamental requirement for these leaders is a thorough grounding in the Christian faith and Holy Scripture that is always in the process of being renewed and strengthened. Coupled with our faith is the need for an understanding of the world in which ministry must take place. In addition to these fundamentals is the need to grow in competence and skills in order to be faithful in discipleship. As is true in many other occupations, continuing education is the way the professional leader in the church sharpens skills already employed, acquires new skills and experiences personal growth for a more effective ministry.

Continuing education plans should be reviewed at least annually with the Mutual Ministry committee/leadership team and the rostered leader. An adequate program of continuing education may be short or long term, credit or non-credit. Whatever the format, it should be planned to fit the individual's goals for ministry and the objectives of the congregation that is served. Decisions about continuing education should be made with a sense of partnership between the rostered leader and the congregation. Congregations should provide a continuing education allowance of not less than \$1,000 annually. Rostered leaders are encouraged to contribute \$250 to continuing education. For continuing education opportunities with a cost in excess of \$1,000, conversation between the rostered and the congregational council is encouraged. How mileage is paid is negotiable.

Time for continuing education should be set aside at the rate of two weeks per year to include two Sundays with the provision that it may be accumulated up to three years for more extended study. The ELCA expects 50 contact hours annually in continuing education. (A contact hour is defined as a typical 50-minute classroom session or the equivalent.)

#### **F. Mutual Ministry Committee**

For purposes of support to the staff, each congregation is expected to have a Mutual Ministry Committee as specified in the Model Constitution for Congregations, C13.04. "A Mutual Ministry Committee shall be appointed jointly by the president and the pastor. Term of office shall be two years, with three members to be appointed each successive year." It is recommended that the pastor choose more than the number of people needed to serve; the president chooses committee members from this group. It is recommended that committee members hold no other office in the congregation during their term. While the committee itself is clearly specified in the constitution, some variations in its structure are allowed. Some congregations have chosen to have three-year terms with two appointed each year. There are congregations that have found it useful to have a council member serving as a liaison to the committee. Although the Mutual Ministry Committee can advocate for adequate financial compensation for rostered leaders, it is recommended that salary concerns be distinguished from performance and that compensation matters be addressed by the Budget Committee or Church council.

### **PART V OTHER BENEFITS**

Rostered leaders serving part-time calls should receive salary and benefits (including a minimum of four weeks of vacation) corresponding to the percentage of a full-time salary and benefits package.

#### **A. Vacation**

In order to help rostered leaders, maintain healthy and strong relationships with family and friends, a minimum annual vacation of four weeks is recommended (twenty-eight days, including four Sundays). Vacation time should be used within the calendar year and not accumulated, except by special agreement with the congregational council. Absence for continuing education should not be considered vacation. Neither is time given in service to churchwide or synodical committees or congregational retreats or camping programs to be considered vacation or time off. Sometimes it is difficult for a pastor/deacon/vicar/sam to "vacation" at home, especially if they live in a parsonage. In any case it is important for the leader and the congregation that they use vacation time well.

## **B. Sick Leave/Disability**

Sick leave recommendation is that sick leave will accrue at the rate of 1 day per month. The congregation assumes responsibility for the rostered leader's salary and benefits and pulpit supply during an illness. Sick leave may accrue up to a maximum of 45 working days to correlate with Portico Benefit Services Disability Benefits. Illness of anticipated duration longer than two months should be referred to Portico Benefit Services. Doctor's certification of last date able to work is required to document the two-month period of congregation responsibility for the rostered leader's salary and benefits.

## **C. Emergency Leave**

Absence of three days (up to five days, depending on distance) due to a death in the immediate family is normally permitted. ("Immediate family" is defined to include spouse, parents, siblings, children, in-laws, grandparents, and grandchildren.) Congregations are encouraged to provide additional paid leave after the death of a spouse or child, especially in cases where the rostered leader has no remaining vacation time for that year. Compassion, gentleness, and grace are helpful guiding values.

## **D. Holidays**

Congregations should provide appropriate time off for general holidays. All Federal holidays are paid time off and the church office should be closed unless the holiday falls on a Sunday when the congregation will gather for worship. If the actual day cannot be taken, another day should be designated as a holiday.

Federal holidays include:

- New Year's Day
- Martin Luther King Day
- President's Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Columbus Day
- Veteran's Day
- Thanksgiving
- Christmas

## **E. Family Leave**

"The church places a high value on family, and it is for this reason that these guidelines are offered. A minimum of six weeks leave is to be offered to each rostered leader with full pay and benefits (with the exception of auto allowance). It is common for this leave time to be setup in such a way that works for both the rostered leader and congregation as each situation can vary. Additional leave is encouraged in the case of multiple births or simultaneous adoptions. The decision as to how much of this should be prenatal time and how much should be postnatal time will be decided on an individual basis at the discretion of the rostered leader(s), and the congregation council. Consideration should also be made with rostered leaders when they are dealing with health issues of their family. For example, birth of a child, adoption of a child, foster care, when a parent transitions to a nursing home or an immediate family member that is dealing with a long-term medical issue.

If more than six weeks leave is needed, each parish and its rostered leader(s), should handle this time as the situation requires (additional paid leave, additional unpaid leave, and accrued vacation). In the case of multiple births or simultaneous adoptions, additional paid leave is encouraged. During the leave period, the congregation will pay the cost of pulpit

supply and other ministry needs such as visitation, teaching, etc." In some cases, the gifts and talents of congregational people are also utilized in the absence of the rostered leader.

## **F. Sabbatical**

A rostered leader can have an extended time of rest and renewal after 6 years of service in the same call. The sabbatical time can also be negotiated on the front end of the call or anytime during the call. These times of rest and renewal are vital in our current world landscape and are beneficial for not only the rostered leader, but also the congregation/s. Rostered leaders have a chance to step away from the normal rhythm of congregation life and all the demands and congregations can continue to utilize and grow the skills and talents of people in the congregation. They can also bring in people from the outside as needed that can continue to provide congregations with a nice variety. Rostered leaders are required to remain in the same call for at least a year following the sabbatical. The concept of sabbath is biblical and many scripture passages uplift a time of rest. Hebrews 4:9-10 says, "So then, a sabbath rest still remains for the people of God; for those who enter God's rest also cease from their labors as God did." These conversations can begin with a mutual ministry committee, appointed group, or council. It is helpful to begin these conversations about a year before the sabbatical. When these times of rest and renewal are planned well and done well, it is beneficial for everyone involved.

See the following guidelines below for more information and resources:

1. The time of rest gives the roster leader an extended amount of time to step away from congregational life. They have the chance to do visioning, continuing education, travel, creativity, reading, time with family, time with friends and spiritual refreshment. Times of rest can lead to healthier and longer calls. The congregation can rejoice in how much they cherish their rostered leader.
2. A sabbatical may be taken after six full years of service in a particular congregation. (The years cannot accumulate between calls.) A common range for a sabbatical is about 12 weeks and the time frame can be negotiated and worked out. The full 12-week sabbatical may include up to two weeks of vacation, a 10 week sabbatical may include up to one week of vacation, and an 8 week sabbatical would normally not include vacation time. The sabbatical needs to be consecutive weeks of time away. Rostered leaders are expected to continue ministry in that congregation for at least one year upon returning from the time of rest.
3. The congregation continues to pay full salary and benefits for the rostered leader who is on sabbatical. Auto expenses can be negotiated. Grants are available through Wheat Ridge Ministries at [www.wheatridge.org](http://www.wheatridge.org) or the Lilly Foundation at [www.lillyendowment.org](http://www.lillyendowment.org) and other resources. It is helpful to plan the sabbatical a year out to allow time for research and applying for grants. The congregation continues to cover the cost and find people to fulfill the ministry duties of the rostered leader. There are options for leadership including members of the congregation, a retired pastor, a neighboring ELCA congregation or full communion partner. The reimbursement rate for interim ministry can be found in Part VI of this document. Congregations are encouraged to begin putting funds aside for a sabbatical when a newly called rostered leader begins.

4. The congregation is not under obligation to fund the cost of the sabbatical itself. Continuing education funds, which can be accrued up to three years, can be used for the educational costs of the sabbatical.
5. The congregation is encouraged to start a fund to help cover needed costs as a rostered leader is on sabbatical. Another option is making use of the gifts and talents of people in the congregation and sharing with another ELCA (full communion partner) when possible.

Here are some resources that congregations and rostered leaders may find helpful:

1. Planning information [http://txlcms.org/wpcontent/uploads/2016/03/Sabbatical\\_Packet.pdf](http://txlcms.org/wpcontent/uploads/2016/03/Sabbatical_Packet.pdf).
2. "Clergy Renewal: The Alban Guide to Sabbatical Planning" by A. Richard Bullock and Richard J. Bruesehoff.
3. "Why Should You Give Your Pastor a Sabbatical?" a video featuring Roy Oswald that is available from the Alban Institute.
4. Wheat Ridge Ministries ([www.wheatridge.org](http://www.wheatridge.org).) and the Lilly Endowment (<http://www.lillyendowment.org/religion.html>.) both offer sabbatical grant opportunities to congregations.
5. 4 Reasons Pastors Need a Sabbatical | What Pastors Won't Tell You <https://www.youtube.com/watch?v=m56YZdt9nwM>.
6. Article about sabbaticals <https://www.livinglutheran.org/2013/05/passport-good-health>.

#### **G. Other Forms of Time Compensation**

Congregations and rostered leaders are encouraged to be open to consider new and creative ways to use time off from work as a possible means of compensation and care. If this is done, expectations need to be carefully spelled out. Then, leaders and congregations need to discipline themselves to stick to the guidelines. (This may be helpful to those leaders with many years of service- "maturity".) ELCA Bible camps also offer rest and renewal options. Please feel free to contact them directly to learn more.

#### **H. Seminary Debt Reduction**

Many rostered leaders leave seminary with a substantial amount of debt incurred during their education, causing stress in their ministry and personal lives. This includes undergrad debt incurred prior to attending seminary. Therefore, congregations and rostered leaders are encouraged to discuss any debt accumulated by the rostered leader during their education, and to consider ways in which the congregation may assist the rostered leader reduce their debt.

### **PART VI**

#### **COMPENSATION FOR THE ROSTER OF MINISTERS OF WORD AND SERVICE**

As a model of our Christian faith, the church should treat those whom the church employs at least as well as those persons would be treated in a secular job. While most people who work for the church do so out of a desire to serve, their service should never be taken for granted nor inadequately compensated and cared for. The Congregation Council or some other designated committee should review the wages and working conditions of the lay staff annually to make sure they are adequate. It is recommended that compensation and care be determined according to the person's education, experience, background, abilities and responsibilities.

Professional lay staff serving congregations includes those with specialized skills and training who are certified by the ELCA. Persons in these categories may not deduct housing costs from their income for income tax purposes, as do clergy. It should also be recognized that the congregation is responsible for paying social security tax for these persons. Non-ordained



persons are considered employees and are subject to income tax and Social Security tax withholding.

#### **A. Deacons**

Salaries for deacons can be figured at base case salary figures used for rostered leaders without housing being provided.

### **PART VII**

#### **INTERIM MINISTRY AND OTHER TEMPORARY MINISTRIES**

Temporary staff compensation and benefits should be based on the responsibilities and the amount of time invested. The congregation, in consultation with the synod office, is to assume responsibility for pulpit supply during the interim. The interim clergy serving a congregation between permanent pastorates should be compensated as agreed upon by the pastor and all congregational councils involved, taking into account the following:

##### **A. Full-time Interim**

1. Compensation for the interim pastor will be negotiated considering salary guidelines, which includes total dollars committed to the previous pastor (salary, housing equity, medical reimbursement and the like). Occasionally there will be an interim who, because of experience, is unable to serve for this amount and the congregation will need to pay more.
2. Parish supplies housing for the pastor and family. Additional housing allowance may be requested by pastor if permanent residence is kept.
3. Furthermore, if the parish situation requires concentrated effort above the normal routine, serious consideration should be given to meet the guidelines for a pastor of the experience and skills which the interim brings to bear on the problems of the parish. It must be remembered that restorative and creative ministry on the part of the interim pastor may be much more difficult and exhausting than regular parish ministry.

##### **B. Part-time Interim**

Compensation should include preparation time, travel time and mileage for confirmation and worship and other responsibilities at an agreed upon proportion of full-time ministry. If a neighboring pastor serves as interim, the compensation paid for interim service should be divided, half to the pastor and half to the congregation the pastor regularly serves. If the interim service requires more than 1.5 days per week, the pastor and the congregations should reevaluate the congregations' expectations of the pastor.

##### **C. Worship Supply for Rostered and Non-Rostered Leaders**

1. Single Sunday service and church year celebrations (Christmas Eve, Good Friday, etc.) - \$200 plus mileage at the IRS rate  
Additional Sunday service - \$50  
Saturday or weekday evening service - \$50 plus motel, if needed
2. Advent or Lenten midweek worship series - \$80 - \$120 per week (dependent upon preparation required) plus mileage at the IRS rate
3. Weddings and funerals - \$200 plus mileage at the IRS rate per service, paid by the congregation, in addition to any honorarium offered by the family

The rates above are considered the maximum rate that a rostered and non-rostered leader are allowed to charge in a supply role.

#### **D. Education Supply for Rostered and Non-Rostered Leaders**

1. Sunday class - \$35 plus mileage if separate from other services
2. Bible study - \$40 plus mileage if separate from other services
3. Confirmation - \$40 plus mileage per class taught

The minimum recommended hourly rate for any other services to the congregation is \$20. Reimbursement for mileage should always be considered.

### **PART VIII APPENDIX**

#### **A. Ministry Review**

Each year the synod office receives phone calls from congregational leaders asking for a process to use for doing a congregational ministry review. A good resource is the book Pastor and People, available from Augsburg Fortress Publishing, [www.augsburgfortress.org](http://www.augsburgfortress.org) or 1-800-328-4648. In addition to chapters on Mutual Ministry and Personnel Committees, Pastor and People lays out a process for doing a ministry review and performance evaluation of the congregation's ministry to have fruitful conversation on expectations, etc. Ministry is to be shared between rostered leaders, paid staff, and volunteers.

#### **B. Synod Parsonage Guidelines**

A parsonage is the home provided by the congregation for its rostered leader. It is to be an aid in the carrying out of ministry. The congregation will want to provide a good home, regular care, and an annual walk through of the parsonage.

These guidelines are a way to help both the rostered leader and the congregation. Following them will help the congregation become aware of needed improvements. The congregation will also become aware of abuses of the parsonage property by following these guidelines.

Since the parsonage is the rostered leader's home, privacy should be respected. Congregation members are expected to follow the same standards of politeness for such things as entering the parsonage as they would for any other home in the community.

Because it is the home of the pastor/deacon, the desires of the pastor/deacon should be consulted as changes are necessary. Further details about this are in the following guidelines.

The quality of the parsonage should meet a standard set by the homes of the majority of the congregation's members. The size should be adequate to accommodate families.

The tenant/landlord model may apply on occasion, but its application is quite limited. Contrary to renters, the pastor/deacon normally has little choice of residence. The relationship between the pastor/deacon and congregation is not based on a lease or rental agreement, but upon a common bond in the service of Christ Jesus.

Good communication and known expectations from both sides are important here. Putting expectations in writing may alleviate issues about the parsonage going forward.

These are the suggested guidelines for congregations with parsonages. These are guidelines that congregations and rostered leaders may use to discuss the maintenance, repair and responsibilities relative to a church owned home.

1. It is recommended that the following appliances be provided in the parsonage:
  - Stove
  - microwave
  - refrigerator

- washer and dryer
- dishwasher
- air conditioning
- tv antennae unless cable is provided
- optional garbage disposal
- humidifier/de-humidifier (if needed)

2. It is recommended that the following utilities be paid directly by the congregation or a utilities allowance be provided:

- electricity
- gas
- water/sewer/garbage
- telephone (except personal long distance)
- internet service
- soft water service (if needed)

3. Items that would normally be supplied by the congregation include:

- paint
- wall coverings
- floor coverings
- ceiling fans
- window coverings
- light fixtures

4. Before a rostered leader moves into a parsonage, the congregation should see that it is thoroughly clean and should usually plan to redecorate.

5. Prior to the rostered leader moving into the parsonage, a walkthrough should be conducted by the rostered leader and the congregation. Current issues with the property need to be commented on and documented for future reference.

6. The colors, fabric, design, etc., selected in the redecoration would normally be selected by those who will be living in the house in consultation with the appropriate committee. The congregation, of course, would determine the price ranges for these items.

7. Parsonage maintenance and repair should be listed as a separate line item in the annual budget, with a clear understanding of who has the authority to spend these budgeted funds.

8. The rostered leader and congregation should develop and annually update a list of necessary and desired repairs, maintenance, modernization, redecorating and remodeling projects and together prioritize these projects.

9. There should be clear understanding about how regular maintenance and emergency repairs are to be handled. It is suggested that the pastor/deacon be authorized to spend a specified dollar amount at his/her own discretion. Any repairs in excess of this amount would require approval of the property committee or the congregation council.

10. When a rostered leader moves out of a parsonage, and before all financial obligations are completed, there should be an inspection of the property to see that it is left clean and in good repair. The pastor/deacon should be held responsible for any excess wear or damage caused to the parsonage while he or she was living there. This would include any damage caused by children or pets.

11. The grounds around the parsonage are primarily the responsibility of the congregation. The congregation should see that the lawn, shrubbery and flowerbeds are in good condition when a pastor/deacon moves into the parsonage. The rostered leader may be expected to care for these grounds (mow, rake, remove snow, apply fertilizer, insecticides, herbicides) or the congregation may share these responsibilities. (The pastor/deacon and the council should negotiate the division of labor immediately after the rostered leader's arrival.)

12. Congregations should consider taking care of the grounds around the parsonage while the rostered leader is on vacation or study leave if it has been decided this is the rostered leader's responsibility.

13. The congregation should provide suitable garage space for the rostered leader's automobile(s). Normally, this would be space for two vehicles.

## **PART IX CHARTS AND WORKSHEETS**

### **A. Compensation Guidelines for 2026**

The following compensation guideline chart is updated for an increase of 2.8%. For informational purposes, Cost-of-Living Adjustment (COLA) increased by 2.8% announced by the Social Security Administration.

The minimum for each range is based upon the minimum years of experience for each range. Salaries should be adjusted to reflect varieties of responsibilities and other factors such as workload, additional education, and effectiveness of the rostered leader. Additional consideration should also be made for Clergy that serve two and three-point parishes.

In case of second career people, it is recommended that one-year of credit on the chart be given for every three years of first-career experience after age 22.

# Years	Min	Max
0-5	42,345	50,796
6-10	47,453	56,589
11-15	50,404	62,578
16-20	53,355	68,862
21-25	56,303	75,182
26-30	59,001	81,722
31+	61,708	88,532

During each range of years, congregations are strongly encouraged to increase their rostered leader's salary by at least one percent each year. For example, in the 16–20-year range, the increases would be as follows for a congregation that pays the minimum guidelines at year 16:

Year 17	53,887
Year 18	54,695
Year 19	55,240
Year 20	55,793

Congregations that are not currently paying rostered leaders the minimum amount under the guidelines should contact the Synod office to develop a strategy for meeting the guidelines in future years. If congregations continue to be unable to meet the guidelines, then the congregation and the rostered leader should work together with the Synod office to formulate a

call which takes this fact into account. Possible alternatives would include, but are not limited to, providing the rostered leader with additional Sundays off beyond the minimum vacation guidelines, adjusting the nature of the call (for example, from full time to 2/3 time, and allowing the rostered leader to seek additional employment, or entering a shared ministry partnership with another ELCA or ecumenical partner congregation.

**B. Rostered Leader's Salary, Expenses and Benefits Worksheet (Note: "defined compensation" is a bit tricky to figure. Also, a key issue is parsonage: a housing allowance is not a "housing equity allowance".) Below is a table for reference purposes on items to consider as part of the decompensation calculation. To calculate the defined compensation for the Rostered Leader, please use the links to the portico website that are located in the chart below.**

### Salary

1. Enter base salary 1. \$ \_\_\_\_\_  
(From compensation chart based on years of experience)
  
2. Calculate housing provisions a. \$ \_\_\_\_\_  
 If a parsonage is provided b. \$ \_\_\_\_\_
  - a. Furnishings allowance (additional compensation)
  - b. Utilities allowance (additional compensation)
  - c. Housing equity allowance (additional compensation) c. \$ \_\_\_\_\_  
 If a parsonage is not provided enter 30% of line 1 2. \$ \_\_\_\_\_
  
3. Calculate social security tax allowance 3. \$ \_\_\_\_\_  
 (See Portico Benefit Services website calculators at <https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx> (select "defined compensation" calculator) or contact synod staff.
  
4. Add amounts from steps 1, 2 and 3. **This is the compensation amount you will pay directly to or on behalf of your pastor/deacon/vicar/sam each year.** 4. \$ \_\_\_\_\_

### Expenses (See Part III beginning at page 6)

5. Automobile and travel expense 5. \$ \_\_\_\_\_
6. Professional expenses 6. \$ \_\_\_\_\_
7. Required events 7. \$ \_\_\_\_\_
8. Continuing education 8. \$ \_\_\_\_\_
9. Cell phone 9. \$ \_\_\_\_\_
10. Total – add lines 5, 6, 7 and 8. **This is the church expense you will reimburse to or pay on behalf of your pastor/deacon/vicar/sam.** 10. \$ \_\_\_\_\_

### Benefits

11. Calculate defined compensation as base for benefits and retirement. 11. \$ \_\_\_\_\_  
 (See Portico Benefit Services website calculators at <https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx> (select "defined compensation" calculator first, then choose "contribution amounts calculator") or contact synod staff.

### C. Lay Program Staff

Lay professionals are those usually having a degree, specialized training, or certifications as Parish Worker, Youth Director, Parish Education Director, Volunteer Coordinator, Executive Assistant, etc. Their salaries do not include a housing allowance or parsonage and lay program staff with a bachelor degree is 20% less than those with a master degree. The following graph are the minimum standards for non-rostered program staff with a master degree in their field of work, who work full time (40-45 hours per week).

Experience	Base Salary	Experience	Base Salary
0	\$33,991	13	\$44,141
1	\$34,736	14	\$44,989
2	\$35,497	15	\$45,858
3	\$36,275	16	\$46,511
4	\$37,068	17	\$47,168
5	\$37,878	18	\$47,840
6	\$38,611	19	\$48,518
7	\$39,357	20	\$49,206
8	\$40,118	21	\$49,903
9	\$40,893	22	\$50,611
10	\$41,680	23	\$51,329
11	\$42,487	24	\$52,056
12	\$43,305	25	\$52,785

### D. Organist/Church Musicians

Church musicians/organists faithfully commit their time on Sunday mornings in addition to hours of preparation and practice. The following are suggested guidelines to begin the conversation with your church musician for fair compensation taking into consideration the actual responsibilities expected of your church musician (leading hymns only, choir accompaniment, choir rehearsal, picking hymns, etc.), number of services, educational level and years of experience. The suggested range for a worship service is \$35 to \$120.

### E. Support Staff

The Support staff provides necessary services to allow ministry to proceed effectively. The support staff has major responsibilities in public relations. The ministry of the congregation is greatly enhanced by the ability of its staff in dealing with people. Support staff includes secretary, custodian, treasurer, financial secretary, etc.