



2022

Compensation Guidelines for Rostered Ministers of the Northwestern Ohio Synod

"The gifts he gave were that some would be apostles, some prophets, some evangelists, some pastors and teachers, to equip the saints for the work of ministry, for building up the body of Christ" (Ephesians 4:11-12)

Approved by Synod Assembly through action SA_____ on September 24, 2021

Contents

Introduction..... 4

 Annual Review of Compensation for Rostered Minister 5

 2021 Recommended Minimum Base Salary for Rostered Ministers (Pastors) 7

 2021 Recommended Minimum Base Salary for Rostered Ministers (Deacons)..... 8

Step 1: Determining Salary Compensation 8

 Line A: Base Salary 9

 Line B: Additional / Merit Compensation 9

 Line C: Total Salary 9

 Honoraria and Other Fees..... 9

Step 2: Determining Housing Allowance 11

 Line D: Method 1 for Calculating Housing Allowance Without a Parsonage 11

 Line E: Method 2 for Calculating Housing Allowance Without a Parsonage..... 11

 Parsonage Utilities and Maintenance 12

 Line F: Furnishings Allowance for a Parsonage 12

 Line G: Total Housing Allowance 12

Step 3: Determining Defined Compensation 13

 Line H: Social Security Allowance 13

 Line I: Total Defined Compensation 14

Step 4: Determining Portico Benefits 15

 Lines J – N: Pension and Health Benefits..... 15

 Line O: Housing Equity Allowance for a Parsonage 15

 Line P: Waiving Coverage and Health Waiver Bonus 15

 Line Q: Total Benefits 15

 Sick Leave, Disability, and Workers' Compensation 16

 Disability Insurance..... 16

 Workers' Compensation 16

Step 5: Determining Additional Congregational Expenses..... 17

 Line R: Mileage Reimbursement and Automobile Expenses 17

 Line S: Continuing Education 17

 Line T: Professional Expenses 18

 Line U: Additional Covered Expenses..... 18

 Line V: Estimating Employer FICA Taxes for Deacon 19

Line W: Total Additional Expenses.....19

Step 6: Determining Total Financial Cost to Congregation19

Line X: Total Compensation Package19

Step 7: Determining Intangible Benefits.....20

Weekly Time Off.....20

Vacation20

Family Leave (Maternity/Parental)20

Sabbatical21

Churchwide and/or Synodical Commitment22

Pastoral Vacancy22

Supply Pastor22

Interim Pastor22

Severance Policy23

Introduction

Doing God's work in the world calls for leaders who bring a variety of training, skills, interests and life experiences to the work they do in congregations, communities and partner organizations. Many of these leaders are called to serve as ministers on one of the rosters of the ELCA: Ministers of Word and Sacrament and Ministers of Word and Service.

- **Rostered Ministers of Word and Sacrament.** Ordained Pastors serve with active, courageous faith to proclaim the good news of Jesus Christ and offer the hope of the sacraments in congregations and other ministry settings. Some pastors are called to specialized ministries such as chaplaincy and campus ministry.
- **Rostered Ministers of Word and Service.** Deacons serve in congregations and other ministries of the ELCA, including family ministries, youth, administration, volunteer ministry, social services, music or parish nursing. Deacons connect the church with the needs of the world and work to equip others to lead a living, active and caring Christian life.

Every rostered minister goes through theological training and a candidacy process. The candidacy process raises up, prepares, certifies and approves public leaders in the ELCA. Family, friends, congregations, ministry organizations, synods, seminaries and staff from the churchwide organization all play important roles in this process

These compensation guidelines will apply to both types of rostered ministers, however, there are some areas where they will differ and every attempt has been made to clearly mark these areas. Please contact the synod office should you have questions about which sections apply to which roster.

The Compensation Guidelines for 2022 propose a 3% increase in 2022 to bring our guidelines into line with neighboring synods and cost of living adjustments. It is recommended that congregations follow the suggested salary guidelines for rostered ministers which reflects years of experience and education as indicated in the **2022 Recommended Minimum Base Salaries**.

However, these are guidelines and not requirements. Congregations and ministers are encouraged to negotiate compensation packages that are mutually beneficial while addressing the unique circumstances of congregation and minister. Compensation contains more than mere cash compensation – it also entails health benefits, pension contributions, vacation, professional expenses, continuing education, housing and parsonage, or even student debt assistance. Congregations and ministers are encouraged to explore the breadth of compensation, being creative and flexible in creating compensation packages that work for both parties and address specific contexts. You may also want to visit the ELCA website (www.elca.org) for further

compensatory information; and the Portico Benefit services website (www.porticobenefits.org) for health benefits rate information.

These compensation guidelines serve to guide conversations in budgeting for the rostered minister's compensation and to give insight into what is a fair and reasonable compensation package for trained, approved, and called leaders of our church. We often think of ministry in terms of a rostered minister's efforts on behalf of the members of a congregation. In the same way, the ministry of the laity includes the care of the rostered minister and their family. This mutual concern for one another is a witness to what we believe and practice in the life of the church.

Annual Review of Compensation for Rostered Minister

The compensation package of each rostered minister (ordained pastor or deacon) under call **should** be reviewed annually by the congregation's Executive Committee, Congregational Council, or other Finance team. The Congregational Council can then make recommendations to the congregation.

The key task of the Executive Committee (or other team) is to discuss annually with the rostered minister a fair, honorable, and equitable compensation package. Since the rostered minister depends on the church council and the congregation to make adequate provision for her or his financial needs, the rostered minister needs an opportunity to discuss those needs in an open and supportive forum. The team can receive data from the rostered minister about her or his financial needs and subsequently make recommendations to the Congregational Council for a compensation package.

At the same time, the minister should recognize the financial realities of the congregation and should make reasonable and realistic requests. If desired compensation is beyond the current means of the congregation, the minister and congregational leaders should formulate a plan to address giving and financial resources.

Both congregation and minister should evaluate their expectations of each other and seek to communicate these clearly so that the compensation package reflects the expectations reasonably. At all times, both congregation and minister should be prepared to and seek to compromise. For example, additional paid time off may be granted in lieu of increased cash salary etc.

Included in the yearly, compensation adjustments (may be different for ordained pastor vs deacon):

1. Base Salary based on years of experience
2. Social Security Allowance (ordained pastors)
3. Housing Allowance for ordained pastors without a parsonage

4. Health and Medical Benefit adjustments consistent with *Portico Benefit Services. Each congregation will need to use the Calculators found at www.PorticoBenefits.org to determine the amount of the rostered minister's benefits. You will need to have your rostered minister's birth date to calculate Portico Benefits.

2022 Recommended Minimum Base Salary for Rostered Ministers (Pastors)

**2022 Recommended Minimum
Base Salary for Rostered
Ministers of Word and
Sacrament (Pastors)**
(for full-time ministry)

Years Ordained	Year of Ordination	Base Salary
0	2021	37,209
1	2020	37,748
2	2019	38,330
3	2018	38,891
4	2017	39,492
5	2016	40,051
6	2015	40,623
7	2014	41,186
8	2013	41,814
9	2012	42,380
10	2011	42,935
11	2010	43,470
12	2009	44,108
13	2008	44,678
14	2007	45,282
15	2006	45,838
16	2005	46,414
17	2004	47,018
18	2003	47,590
19	2002	48,140
20	2001	48,719
21	2000	49,314
22	1999	49,860
23	1998	50,497
24	1997	51,021
25	1996	51,617
26	1995	52,183
27	1994	52,734
28	1993	53,353
29	1992	53,913
30	1991	54,480

*Add \$350 for each year of
service beyond 30 yrs.

2022 Recommended Minimum Base Salary for Rostered Ministers (Deacons)

**2022 Recommended Minimum
Base Salary for Rostered
Ministers of Word and Service
(Deacons)**
(for full-time ministry)

Years Ordained	Year of Ordination	Base Salary
0	2021	44,314
1	2020	44,866
2	2019	45,403
3	2018	46,069
4	2017	46,619
5	2016	47,174
6	2015	47,723
7	2014	48,362
8	2013	48,914
9	2012	49,465
10	2011	50,093
11	2010	50,653
12	2009	51,207
13	2008	51,757
14	2007	51,944
15	2006	52,975
16	2005	53,526
17	2004	54,078
18	2003	54,701
19	2002	54,986
20	2001	55,803
21	2000	56,429
22	1999	56,994
23	1998	57,545
24	1997	58,198
25	1996	58,764
26	1995	59,301
27	1994	59,894
28	1993	60,289
29	1992	61,039

*Add \$350 for each year of
service beyond 29 yrs.

Step 1: Determining Salary Compensation

A rostered minister's (ordained pastor or deacon) salary compensation is made up of two components: base salary and additional / merit compensation.

Line A: Base Salary

Congregations are encouraged to utilize this synod's recommended base salary guidelines **as a starting place** in determining base salary. These guidelines can be found on pages 7 and 8 of these guidelines.

This figure will be entered on **Line A** of the Compensation Worksheet.

Line B: Additional / Merit Compensation

Other factors (e.g., educational debt load of first call candidates, prior experience of second career candidates, merit and performance, length of time in the parish, the complexity of responsibilities, the financial ability of the congregation, etc.) **may** be taken into consideration when determining additional / merit compensation for the rostered minister (ordained pastor or deacon).

This figure will be entered on **Line B** of the Compensation Worksheet.

Line C: Total Salary

To arrive at Total Salary Compensation (**Line C**), add together **Line A** and **Line B**

Honoraria and Other Fees

Honoraria or other fees received for weddings, funerals, outside speaking engagements, or from any other source should *not* be taken into account when setting the base salary or additional / merit compensation, nor should any income received by the spouse be a consideration.

Step 2: Determining Housing Allowance

Congregations should provide **Rostered Ministers of Word and Sacrament** (pastors) housing through a parsonage, and/or a housing allowance.

If a congregation does not provide a parsonage, the congregation should provide a housing allowance which can be calculated one of two ways:

Line D: Method 1 for Calculating Housing Allowance Without a Parsonage

Method 1, Percentage of Base Salary:

$$\begin{aligned} & \text{Base Salary} \\ & \times 35\% \text{ (suggested minimum)} \\ & = \text{Housing Allowance (D)} \end{aligned}$$

This figure will be entered on **Line D** of the Compensation Worksheet

Line E: Method 2 for Calculating Housing Allowance Without a Parsonage

Method 2, Median Home Value:

$$\begin{aligned} & \text{median home value of congregation's zip code} \\ & \times 1.35\% \text{ to } 1.75\% \\ & \times 12 \text{ months} \\ & = \text{Housing Allowance (E)} \end{aligned}$$

This figure will be entered on **Line E** of the Compensation Worksheet

Once this is determined, the amount designated as Housing Allowance can be adjusted to the needs of the rostered minister (ordained pastor) so long as *the Total Defined Compensation remains the same*. In other words, the pay designated as salary on the W2 can decrease (or increase) and the part designated as Housing Allowance can increase (or decrease). This provides tax savings to the pastor at no additional cost to the congregation.

In IRS Publication 517, the IRS states that "The church or organization that employs you must officially designate the payment as a housing allowance before the payment is made. A definite amount must be designated. The amount of the housing allowance cannot be determined at a later date." (*A sample resolution for designating housing allowance is available through the synod's website*). Designation of housing allowance can be made through a separate line item on the budget, or through action recorded in council minutes.

Parsonage Utilities and Maintenance

A congregation that provides a parsonage is responsible for the cost of utilities and maintenance, and it is strongly recommended that congregations directly pay utility companies.

Line F: Furnishings Allowance for a Parsonage

Ordained, rostered ministers (pastors) living in parsonages may be provided with a “furnishings allowance.” Even in a parsonage, every pastor has some expense in maintaining his or her home.

When the furnishings allowance is designated in advance, and to the extent it is actually used for housing expenses, it is a non-taxable source of income for the pastor.

This figure will be entered on **Line F** of the Compensation Worksheet

Line G: Total Housing Allowance

The total housing compensation is determined by adding **lines D or E, or line F**.

Step 3: Determining Defined Compensation

In order to determine Defined Compensation – which is utilized in determining benefits – you must first determine the Social Security Allowance.

Line H: Social Security Allowance

Under most circumstances, an employer pays one half of the FICA tax (Social Security and Medicare combined), and the employee pays the other half. Clergy (ordained pastors) are in a unique situation because the Internal Revenue Code mandates that ordained pastors are classified not as 'employees', but as 'self-employed' for Social Security taxes, meaning ordained pastors pay the entire 15.3% FICA tax (employee portion plus the employer portion).

But according to the Internal Revenue Service clergy (ordained pastors) are NOT considered self-employed, but instead viewed as employees for income tax purposes and are thereby issued a W-2 like all other employees.

Throughout the ELCA, Synods strongly recommend that all congregations pay the additional 7.65%, as a congregation would for all other employees. This additional 7.65% is termed a “**Social Security Allowance**” and is calculated as follows:

Note: the calculation is different for parsonage and non-parsonage.

Social Security Allowance for an *ordained* rostered minister (pastor) receiving a **housing allowance** (non-parsonage):

$$\begin{aligned}
 & \text{Total Salary Compensation (C)} \\
 & + \text{Housing Allowance (G)} \\
 & = \text{Social Security Base} \\
 & \times 7.65 \% \text{ (employer rate)} \\
 & = \text{Social Security Allowance (H)}
 \end{aligned}$$

Social Security Allowance for *ordained* rostered minister (pastor) living in **parsonage**:

$$\begin{aligned}
 & \text{Total Salary Compensation (C)} \\
 & \times 1.3 \text{ (Housing Equivalency Factor)} \\
 & = \text{Subtotal} \\
 & + \text{Furnishings Allowance (F)} \\
 & = \text{Social Security Base} \\
 & \times 7.65 \% \text{ (employer rate)} \\
 & = \text{Social Security Allowance (H)}
 \end{aligned}$$

This figure will be entered on **Line H** of the Compensation Worksheet.

Under current law, congregations are prohibited from directly paying social security tax for clergy. To remedy this, congregations should provide the allowance as an additional cash component that runs through the congregation's payroll system. The allowance must be considered as salary in reporting to the IRS, and is also considered income when computing pension plan contributions.

Line I: Total Defined Compensation

Defined compensation is not synonymous with cash compensation. Defined compensation is the base amount on which benefits are calculated and is different for parsonage and non-parsonage:

For an *ordained* rostered minister (pastor) receiving a **housing allowance** (non-parsonage):

$$\begin{aligned} & \text{Total Salary Compensation (C)} \\ & + \text{Total Housing Allowance (G)} \\ & + \text{Social Security Allowance (H)} \\ & = \text{Total Defined Compensation (I)} \end{aligned}$$

For a **Rostered Minister of Word and Sacrament** (pastor) living in a **parsonage**:

$$\begin{aligned} & \text{Total Salary Compensation (C)} \\ & + \text{Social Security (H)} \\ & = \text{Subtotal} \\ & \times 1.3 \text{ (Housing Equivalency Factor)} \\ & = \text{Subtotal} \\ & + \text{Total Housing Allowance (G)} \\ & = \text{Total Defined Compensation (I)} \end{aligned}$$

For a **Rostered Minister of Word and Service (deacon)**, defined compensation is equal to the deacon's total salary (Line C).

This figure will be entered on **Line I** of the Compensation Worksheet

Step 4: Determining Portico Benefits

ELCA associated employers and those recognized by the ELCA as eligible employers may sponsor their employees in the ELCA Pension and Other Benefits Program offered by the ELCA – Portico Benefit Services. The program is available to rostered ministers (pastor or deacon) scheduled to work **15** or more hours per week for 6 or more consecutive months per year.

For all Portico benefits related information and questions, please contact Portico for the most up-to-date information.

Lines J – N: Pension and Health Benefits

Because of the variety and complexity of factors involved in determining healthcare and benefit rates, please use the Portico Benefit Calculator to determine benefit figures: (<https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>).

These figures will be entered into **lines J, K, L, M, and N** on the Compensation Worksheet.

Line O: Housing Equity Allowance for a Parsonage

It is recommended that congregations with a parsonage also provide for a housing equity allowance equal to 3% of defined compensation for their *ordained* rostered minister (pastor). Housing equity should not be paid directly to pastor, but rather invested in a Portico account for that purpose. The purpose of this allowance is to provide financial resources for a pastor to purchase housing upon retirement, or when a new call or appointment requires purchase of a home.

This figure will be entered on **Line O** of the Compensation Worksheet

Line P: Waiving Coverage and Health Waiver Bonus

Sometimes a rostered minister may elect to waive Portico coverage and receive coverage through their partner's health benefit plan. In these cases, the congregation is strongly encouraged to provide a Waiver Bonus to the rostered minister to help defray the cost of insurance. The rostered minister will also need to provide Portico with a signed waiver.

If applicable, this figure will be entered on **Line P** of the Compensation Worksheet

Line Q: Total Benefits

Add **lines J – P** to arrive at the total benefit cost, and enter this figure on **Line Q**.

Sick Leave, Disability, and Workers' Compensation

Sick leave of up to two months per year with full salary, housing, and benefits should be provided by the congregation when needed. This is not accumulated and should not be abused. Congregations may desire to have conversation with their rostered minister or establish their own policies outlining how this may be used.

Unused sick days are not paid out upon separation.

Disability Insurance

Portico Benefit Services Disability Benefits Plan does not pay a benefit during the first two months of disability. During the first two months the congregation/ organization provides full compensation including housing. Beginning with the third month the employee is entitled to receive from Portico Benefit Services a monthly benefit equal to: 2/3 of the employee's "Monthly Defined Compensation" minus any Social Security benefits to which employee and family members are deemed to be entitled based on employee's earning record (check limited Portico Benefit Services interpretation), and minus any other governmental disability program benefits payable to the employee and family members based on the employee's disability.

Workers' Compensation

NWOS strongly recommends that all congregations elect workers' compensation coverage for their *ordained* rostered ministers (pastors) by filing Form U-3S. Ohio requires coverage for deacons.

Step 5: Determining Additional Congregational Expenses

Congregations should cover additional expenses that are integral to the job functions of the rostered minister (ordained pastor or deacon).

Line R: Mileage Reimbursement and Automobile Expenses

The congregation should reimburse miles traveled in carrying out duties as a rostered minister (ordained pastor or deacon) at the rate allowed by the IRS (Check IRS guidelines at: <http://www.irs.gov/taxpros/article/0..id=156624.00.html>).

The rostered minister should submit a signed report monthly to the responsible financial officer of the congregation. Under the new tax law, it is important that automobile expenses be paid on a reimbursement basis as a flat sum automobile allowance will be fully taxable to the rostered minister.

This figure will be entered on **Line R** of the Compensation Worksheet.

Line S: Continuing Education

It is the expectation of the ELCA and the Northwestern Ohio Synod that every rostered minister (ordained pastor or deacon) will engage in at least **50 hours** of continuing education per year. This continuing education is intended to benefit both the rostered minister and the congregation through ongoing development of biblical/theological understanding and ministry skills. Continuing education time is not to be regarded as vacation, nor should it be used by the rostered minister for vacation.

To assist the rostered minister in meeting this expectation, it is suggested that congregations provide a continuing education reimbursement of at least **\$1,200** (with expenditures verified by receipts), and at least **two weeks** (a total of 14 days including two Sundays) **accruable for up to three years**.

Continuing education may range from a single day seminar to enrollment in a formal program at an educational institution. Scheduling of continuing education opportunities should be determined by the rostered leader in consultation with the congregation's staff support team (Mutual Ministry Committee) and the congregational council.

Unused continuing education days or allowances are not paid out upon separation.

This figure will be entered on **Line S** of the Compensation Worksheet.

Line T: Professional Expenses

Congregations may elect to provide the rostered minister (ordained pastor or deacon) with a professional expense reimbursement account to cover additional miscellaneous expenses such as:

- Dues to professional organizations
- Work related Books, periodicals, subscriptions
- Vestments
- Business meals

Congregations are strongly encouraged to develop written policies that outline acceptable use of a professional expense reimbursement account.

If applicable, this figure will be entered on **Line T** of the Compensation Worksheet

Unused professional expense allowances are not paid out upon separation.

Line U: Additional Covered Expenses

Congregations and rostered ministers may negotiate that additional specific events be covered. Two examples are listed below:

First Call Theological Education (FCTE) is an ELCA three-year structured program designed to support and strengthen the newly rostered minister (ordained pastor and deacon) in terms of:

- (1) ministry skills;
- (2) pastoral identity; and
- (3) discernment of context.

FCTE is experiential learning designed to meet participants at their point of need as they encounter the demands and expectations of ministry. This program will consist of a portion of the needed continuing education, contact hours.

Costs for this can come out of a rostered minister's continuing education reimbursement, professional expense reimbursement account, or congregations may choose to cover this in addition to these existing reimbursements.

If applicable, this figure will be entered on **Line U** of the Compensation Worksheet.

Spiritual Retreat

Congregations may provide paid time and expenses for each rostered minister (ordained pastor and deacon) to spend at least one week a year on intentional, disciplined **spiritual retreat**. This is an addition to the continuing education time already provided and may be covered out of a rostered minister's continuing

education reimbursement, professional expense reimbursement account, or congregations may choose to cover this in addition to these existing reimbursements.

If applicable, this figure will be entered on **Line U** of the Compensation Worksheet.

Line V: Estimating Employer FICA Taxes for Deacon

While **Rostered Ministers of Word and Sacrament** (pastors) pay self-employment tax (outlined in Step 2: Determining Defined Compensation), rostered ministers of Word and Service (**Deacon**) are treated as employees for tax purposes. This means that the congregation as the employer must pay the employer side of FICA tax which is 7.65%.

$$\begin{array}{r} \text{Total Salary (C)} \\ \times 7.65\% \\ \hline = \text{FICA cost to congregation} \end{array}$$

This figure will be entered on **Line V** of the Compensation Worksheet.

Line W: Total Additional Expenses

Add lines S thru V to arrive at total additional expenses.

This figure will be entered on **Line W** of the Compensation Worksheet.

Step 6: Determining Total Financial Cost to Congregation

Line X: Total Compensation Package

The total financial cost to the congregation can be determined as:

$$\begin{array}{r} \text{Total Salary Compensation (C)} \\ + \text{Housing Allowance (G)} \\ + \text{Social Security Allowance (H)} \\ + \text{Total Benefits (Q)} \\ + \text{Total Additional Expenses (W)} \\ \hline = \text{Total Financial Cost (X)} \end{array}$$

This figure will be entered on **Line X** of the Compensation Worksheet

Step 7: Determining Intangible Benefits

Similar to many other jobs, rostered ministers receive several intangible benefits.

Weekly Time Off

Rostered ministers (ordained pastors and deacons), like anyone else, need some time off from work in order to replenish and re-energize.

Congregations should ensure that each rostered minister has **two full days off per week**. The pastor's weekly schedule (days/hours) may be negotiated as necessary. For the well-being of the rostered minister and health of the congregation, such a schedule **should not exceed 50 hours in a work week**.

In managing time at work and time off it might be helpful to consider each day as having three segments: morning, afternoon, and evening. Each week contains twenty-one such segments. Working fifteen or sixteen of those segments, equaling approximately 50 hours, is suggested as the norm. During certain times of the year and especially during the Christmas and Easter season, more may be required. Correspondingly, some seasons of the church year may require less.

Vacation

It is important for rostered ministers (ordained pastor or deacon) to have a period of time away from the call in order to refresh and recreate. Congregations ordinarily provide a minimum of **four weeks vacation** per year (28 days or 20 "work days"), including four Sundays for **full-time ministers**.

All costs and procurement of supply ministries during vacation times, including Sunday supply, are the responsibility of the congregation and the congregational council. A list of available pulpit supply may be secured from the synod web site (www.nwos-elca.org).

Family Leave (Maternity/Parental)

The church places a high value on family, and congregations should offer family leave when appropriate. These guidelines are offered to help congregations approach situations requiring maternal/parental/family leave in a caring manner and apply for all rostered ministers (ordained pastor and deacon):

Maternal/ paternal leave following the birth of a child – **Eight (8) weeks** of paid **maternity leave** should be available to mothers immediately following the birth of a child. **Four (4) weeks** of paid **paternal leave** is recommended for a father immediately after the birth of a child. The needs of each rostered minister and congregation may vary. It is recommended that the congregation pay full salary and benefits during this time. At a minimum, full benefits for the rostered minister

should be maintained during a maternity or parental leave. Some factors that may be considered in determining salary and benefits during such a leave are the rostered minister's length of service with the congregation, vacation time available, housing costs, and the hardship to the rostered minister or the congregation.

Adoption leave should be offered to parents who are adopting children. A minimum of **four (4) weeks** should be offered. The number of weeks of leave before and after the birth should be specified in advance, and with mutual discussion with the pastor.

Family leave at other times may be granted by the congregation. There are times in our lives when leave is needed for families. Examples would be during times of severe illness, trauma, or death of a child, spouse or parent. The length of the leave and the salary and benefits which the congregation will provide the rostered minister should be negotiated by the rostered minister and the congregation. It is recommended that the congregation, at a minimum, provide full benefits for the rostered minister during any family leave granted.

In the event a sponsored member of the ELCA benefits program is unable to perform the material duties of her or his normal occupation for any employer as a direct result of injury or physical or mental disorder resulting in disability, the member is covered by disability benefits.

Sabbatical

Congregations **may** offer their rostered minister (ordained pastor or deacon) **sabbatical** leave for spiritual and professional renewal. Typically, rostered ministers are eligible for a sabbatical after serving a congregation for 6 years.

Usually lasting **12 weeks in length**, sabbaticals are intended to sharpen the rostered minister's skills and to refresh both spiritual life and a sense of calling. The request, specific description and purpose of the sabbatical leave is ordinarily submitted to and approved by the Congregational Council at least six months prior to the time it begins. Congregations might want to include in the budget and accrue funds each year toward the sabbatical (so costs might be spread over several years).

During sabbatical leave, the congregation continues to provide normal compensation, and pays for pulpit supply and related congregational ministerial expenses. The rostered minister is responsible for expenses related to the sabbatical such as additional living expenses, tuition, books and supplies. Normal vacation time may be used to extend the sabbatical leave. A report of his/her sabbatical activities is to be submitted to the church council. A rostered minister taking a sabbatical is expected to continue

to serve the congregation granting the sabbatical for at least one year following the leave.

Churchwide and/or Synodical Commitment

There are times when a rostered minister (ordained pastor or deacon) may be called upon to serve in ways that take her/him beyond the congregation. Examples may include church-related activities such as serving as a Bible study leader or chaplain at a church camp, on a syndical or ELCA committee or task force, or short-term teaching at a college or seminary. In any case, this “extended ministry” should be fully negotiated through the congregation’s staff support team (Mutual Ministry Committee) and with the approval of the Congregation Council. Such outside ministry should not be considered as vacation time.

Rostered ministers are constitutionally required to attend the Northwestern Ohio Synod assembly when held, along with voting members from the congregation.

Pastoral Vacancy

Supply Pastor

A supply pastor is one who fills in one Sunday at a time (e.g., while the pastor is on vacation).

A supply pastor ordinarily receives:

1. Preaching:
 - One weekend service -- \$150 or higher
 - Each additional weekend service--\$50
 - Weekday service (i.e. Wednesdays in Lent)--\$150 or higher
2. Mileage is ordinarily reimbursed at the current IRS rate per mile (check the IRS website for current rates: <http://www.irs.gov/taxpros/article/0..id=156624.00.html>)
3. All reasonable hotel and meal costs may be reimbursed if needed and agreed upon.

Interim Pastor

The Northwestern Ohio Synod has the discretion to appoint an Interim Pastor whenever there is a pastoral vacancy and will often work with a Congregation's Council to determine who would best serve in that position. An Interim Pastor is usually under a contract which can range from just a few hours on Sunday morning to full-time ministry. In some cases, the Interim Pastor may be issued a term call, but this must be done in consultation with the Northwestern Ohio Synod Bishop and Synod Council.

A full-time Interim Pastor (five or more days per week) will ordinarily receive compensation according to their years of experience as indicated by the guidelines or comparable to the previous pastor. Either a parsonage or housing allowance is normally provided, as well as pension and medical benefits, if applicable, mileage reimbursement for performing congregational responsibilities at the current IRS rate and reimbursement for any other ministry related costs incurred (e.g. telephone, postage, meals, etc.).

An Interim pastor called for less than full-time will ordinarily receive:

1. A minimum of \$35 per hour for visitation and other related ministry,
2. Mileage reimbursement for performing congregational responsibilities at the current IRS rate (<http://www.irs.gov/taxpros/article/0..id=156624.00.html>),
3. Reimbursements for congregational expenses (e.g. telephone, postage, meals, hotel, etc.),
4. Preaching:
 - One weekend service -- \$150 or higher
 - Each additional weekend service--\$50
 - Weekday service (i.e. Wednesdays in Lent)--\$150 or higher

Separation Guidelines

There are varied circumstances in which a minister may resign their call with a congregation: local difficulties, conflict, vocational changes, continued education, or even changes in family or other unforeseen circumstances. If these or similar events occur, ministers and congregations are encouraged to be in conversation with each other about creating separation arrangements.

As most congregations do not participate in state unemployment insurance, ministers (or other congregational employees) are ineligible for unemployment insurance. As such, congregations should endeavor to express care for ministers and employees by offering some form of severance. Separation arrangements are negotiable between minister and congregation to meet the unique circumstances or reasons for separation.

Ordinarily, a separation package includes 3 months of salary (including housing allowance if applicable, and FICA offset), full health and benefit coverage (including pension). Other allowances such as auto allowance/mileage reimbursement, continuing education, professional expenses, etc are not included in separation arrangements.

For congregations that offer a parsonage, ordinarily the minister is allowed continued use of the parsonage for the duration of the separation arrangement. Congregations sometimes offer use or rent of the parsonage after the separation period ends, for a

specified time frame. In these cases, the congregation and minister should enter into a specific written agreement that outlines the terms of such arrangement.

Additionally, any accrued but unused vacation time (pro-rated for the current calendar year) is paid out to the minister. A simple and straight-forward method of calculating accrued/unused pro-rated vacation is to divide total defined compensation by the number of work days in a year. Benefits are not typically included in any calculation or payout of unused, accrued vacation. Additionally, congregations and ministers should consult their own personnel policies for more specific guidance on calculation and pro-rate of vacation days.

Separation arrangements should be written out clearly and plainly and signed by the pastor and council president. If there are difficulties in negotiating separation arrangements, the minister and congregation should seek out a third-party mediator to assist in negotiations, and mediation should be used if there are difficulties interpreting the terms of the agreement. It is recommended to include a mediation clause in the separation agreement.

In the event the minister is called to a different ministry prior to the conclusion of the separation period, the congregation is released from further separation responsibility as of the date of the new call's acceptance. This should also be included in the separation agreement.