

## Resolution 2009-6: Minimum Compensation and Benefits Guidelines

- 1 WHEREAS, the Lay and Clergy  
2 Leadership Development Team has  
3 reviewed the Compensation and  
4 Benefits Guidelines document;
- 5 THEREFORE BE IT RESOLVED,  
6 that the 2009 Southeastern  
7 Minnesota Synod Assembly adopt  
8 the revised document, 2010  
9 Minimum Compensation and  
10 Benefits Guidelines for Pastors,  
11 Associates in Ministry, Diaconal  
12 Ministers, and lay professionals  
13 serving in congregations in the  
14 Southeastern Minnesota Synod,  
15 ELCA. Proposed document  
16 follows.

*Submitted by the Southeastern Minnesota  
Synod's Lay and Clergy Leadership  
Development Team, Ms. Karen Ortloff,  
Chair.*



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

*"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 10.11)*

Congregations support those called/appointed in various ways: prayer, encouragement, various events of appreciation and financial support. For purposes of staff support, each congregation is expected to have a staff support committee as specified in the Model Constitution for Congregations, C13.04: "This committee should be appointed jointly by the president and the pastor, term of office shall be two years, with three members being appointed each successive year. Committee members will hold no other office in the congregation during their term." Congregations may wish to make variations of this guideline as they deem fit.

The Staff Support Committee (sometimes called a Mutual Ministry Committee) includes in its function elements of support, clarifying mutual expectations, enabling communication, conflict resolution, review, and continuing education planning. Materials to assist with the function of this committee are available from the synod office.

The following document has been created for the purpose of financial support--giving guidelines to congregations in their careful consideration of the pay levels that they will make in consideration of ordained pastors, associates in ministry and diaconal ministers. These guidelines have grown out of an awareness of both rural and urban circumstances in our synod and of the surrounding synods within Region 3 and Region 5 (North Dakota, South Dakota, Minnesota, Iowa, Wisconsin, and Illinois). These synods are striving toward uniformity in guidelines, although the dollar amounts may vary.

#### **Guideline Rational for 2010**

Two themes were recurrent in the conversations that led to this year's recommendations. The first was a sensitivity to the changes in our economy which began being so visible in the fall of 2008. One serious response to these struggles was to continue using 2009 guidelines into 2010 – in essence, a freeze in salaries for one year, such as being modeled in 2009 by our synod staff.

At the same time, we were surprised by our synod's salaries in relation to our neighbors. Within the upper Midwest, our synod set a humble standard. The chart on this page quickly illustrates how we have fallen behind all other synods in our part of God's kingdom. In order to continue to attract and retain rostered and lay leaders in southeastern Minnesota, thought was given to bringing our Guidelines into parity with a synod often considered most like our own in terms of the types of congregations and varieties of communities – the Southeastern Iowa Synod.

In the end, the *Lay and Clergy Leadership Development Team* is proposing a middle road. For 2010, we are recommending that over a two-year term, our synod raise our Graduate Salary Level into parity with SE Iowa. With sensitivity to the economic times in which we live, and to our need to move our guidelines into line with our neighbors, we will make half of this jump in 2010, and expect to be in parity with SE Iowa in 2011.

Lay Professional Minimum Salary Guidelines were also calculated using this method of bringing us into parity with our neighbors and then retaining annual step increases.

***2009 Minimum  
Base Salary Guidelines for  
newly graduating Pastors  
among neighboring Synods  
(within Region 3 and Region 5)***

SE MN Synod	\$29,053
South Dakota	\$29,907
SE Iowa Synod	\$30,700
NE Iowa Synod	\$32,251
S. Central Wisc.	\$31,534
NE. MN Synod	\$31,589
SW MN Synod	\$31,600
W. Iowa Synod	\$31,600
Milwaukee Area	\$31,842
LaCrosse Area	\$32,650
E. Central Wisc.	\$32,160
N.W. Wisconsin	\$33,331
Minneapolis Area	\$35,428
St. Paul Synod	\$35,462



## 2010 Minimum Compensation & Benefits Guidelines for Pastors

(A)	(B)	(C)	(D)	(E)
Years of Service	Base Salary (parsonage provided)	Salary plus 30% (includes housing allowance)	Social Security (Based upon Board of Pension calculator)	Housing Equity (parsonage dwellers only)
Graduate	\$30,075	\$39,098	\$2,991	\$1,242
1	\$30,775	\$40,008	\$3,061	\$1,271
2	\$31,475	\$40,918	\$3,130	\$1,300
3	\$32,175	\$41,828	\$3,200	\$1,329
4	\$32,875	\$42,738	\$3,269	\$1,358
5	\$33,575	\$43,648	\$3,339	\$1,386
6	\$34,275	\$44,558	\$3,409	\$1,415
7	\$34,975	\$45,468	\$3,478	\$1,444
8	\$35,675	\$46,378	\$3,548	\$1,473
9	\$36,375	\$47,288	\$3,617	\$1,502
10	\$37,075	\$48,198	\$3,687	\$1,531
11	\$37,775	\$49,108	\$3,757	\$1,560
12	\$38,475	\$50,018	\$3,826	\$1,589
13	\$39,175	\$50,928	\$3,896	\$1,618
14	\$39,875	\$51,838	\$3,966	\$1,647
15	\$40,575	\$52,748	\$4,035	\$1,676
16	\$41,275	\$53,658	\$4,105	\$1,704
17	\$41,975	\$54,568	\$4,174	\$1,733
18	\$42,675	\$55,478	\$4,244	\$1,762
19	\$43,375	\$56,388	\$4,314	\$1,791
20	\$44,075	\$57,298	\$4,383	\$1,820
21	\$44,775	\$58,208	\$4,453	\$1,849
22	\$45,475	\$59,118	\$4,522	\$1,878
23	\$46,175	\$60,028	\$4,592	\$1,907
24	\$46,875	\$60,938	\$4,662	\$1,936
25	\$47,575	\$61,848	\$4,731	\$1,965
26	\$48,275	\$62,758	\$4,801	\$1,994
27	\$48,975	\$63,668	\$4,871	\$2,022
28	\$49,675	\$64,578	\$4,940	\$2,051
29	\$50,375	\$65,488	\$5,010	\$2,080
30	\$51,075	\$66,398	\$5,079	\$2,109

**Column B** = Base salary by *Years of Service* based on SE Iowa's 2009 Minimum Guidelines

**Column C**=Col.B x 1.30;

**Column D**=Board of Pension Calculator;

**Column E**=(Col.C + Col.D) x .03

Annual salary adjustments beyond 30 years should include a **merit increase**.



**A. Additional Education / Years of Experience**

- Add \$500 - \$1000 for additional earned degrees and certifications germane to your present call.
- A pastor who entered ministry later in life should be given credit for maturity and experience gained in another profession. Suggested Guidelines = 1 year credit for each 2 years of pertinent professional experience, up to a maximum of 10 years experience (5 years credit)

**B. Responsibilities and Conditions of Service**

Each situation is unique. If the condition of service involves a special measure of responsibility, such as working alone in a parish, lack of support staff, or increased workload, additional compensation would be appropriate.

**C. Merit**

The pastoral call generally includes such primary responsibilities as preaching, leading worship, teaching, pastoral care, management, leadership development, evangelism, and stewardship education. Pastors demonstrating a particular excellence in one or more areas should receive a merit increase.

**II. Days Off**

Full-time pastors should take off two full days per week.

**III. Social Security Allowance**

While most employers directly pay half of an employee's Social Security, churches are not allowed to do this for ordained clergy because of separation of church and state. However, pastors should be on a par with other employees and be given a social security allowance to pay at least the out of pocket costs of the Social Security obligation. Because pastors are given additional tax deductions when filing and their social security allowance is included in the pension computation, to keep on par with other employees, the pastor's social security allowance may be less than 7.65%. (Please see the Board of Pensions "defined compensation calculator", which can be found at their website [www.elcabop.org](http://www.elcabop.org)).

**IV. Housing Provisions for Pastors****A. Basic Provisions**

An adequate parsonage or housing allowance should be furnished for ordained pastors.

Where a congregation provides a parsonage, the congregation should assume all costs for maintenance, heat and utilities. They may pay these costs directly or give an allowance to the pastor sufficient to cover the expenses. In addition to these costs, the congregation should provide and maintain major appliances in the parsonage. For additional guidelines on parsonages, please see Appendix A.

If the pastor is given a housing allowance in lieu of a parsonage, the allowance should be enough to provide housing that is adequate for the clergy family's needs and must be designated in a church council meeting prior to the beginning of the year. The housing allowance may be determined as prescribed by the Federal Clergy Housing Act passed in 2002.

**B. Furnishings**

Pastors who live in an unfurnished parsonage also may receive a furnishings allowance (or they may have a portion of their base salary designated as a furnishings allowance). This allowance could be used to cover the costs of furniture, appliances not provided by the parish, vacuum cleaner, televisions, beds, decorator items, curtains, paintings, wallpaper, throw rugs, lawn mowers, cleaning supplies for home, brooms, light bulbs, etc. This allowance cannot be used for personal toiletries such as soaps, paper products, toothpaste, etc. If the pastor is offered such a furnishings allowance, it must be designated by the church council prior to the beginning of the year.



**C. Equity**

If a parsonage is provided, the congregation is encouraged to cooperate with the pastor in establishing an annuity to provide for the future housing needs of its pastor at retirement. For this purpose, the congregation may want to establish a "Housing Equity Account" by making additional employer contributions to the ELCA Optional Pension Plan. It is recommended that these contributions total at least 3% of the defined compensation which includes base salary + 30% of base salary (housing), and Social Security allowance.

**V. Pension and Other Benefits**

**A. Pension and Medical/Dental Benefits**

The congregation shall budget for and participate in the ELCA Pension, Health, Dental, and Disability Benefits Program for clergy according to the terms of the plan. Defined compensation is determined by the base guideline salary, plus social security allowance, plus 30% for housing if parsonage is provided, or adding the actual housing allowance if that is provided. This amount is multiplied by the appropriate percentage to determine the cost of participation in the plan. (For pension contributions see Pension Chart below.)

**Pension Chart**

Age of Employee as of 1/1/88	55 and over	45 - 54	Under 45 and all those entering program after 12/31/87
<b>Pension Contribution</b>	12%	11%	10%

Congregations may choose to remit pension contributions at a higher level, making additional pension contributions for members. This should particularly be considered by congregations that are paying less than the synod compensation guidelines.

For ease in determining all necessary figures, refer to the Board of Pensions website – [www.elcabop.org](http://www.elcabop.org). Some of the helps you will find at this site include the following calculators: The *defined compensation calculator* will figure defined compensation, which is the basis for calculating ELCA health, retirement, disability and survivor benefit contributions. It will also calculate the suggested social security tax allowance. The *total compensation calculator* is designed to assist you with your budgeting process. The *sponsored couples contribution rate calculator* can be used to determine ELCA contribution rates employers pay to provide benefits for pastors and other church workers when both spouses are sponsored in the ELCA benefits program. The *contribution amounts calculator* can be used to determine ELCA contribution rates employers pay to provide benefits for pastors and other church workers.

The **Board of Pensions** can also be reached at **1-800-352-2876**.

**B. Reimbursement for Medical Plan**

It is suggested that a reimbursable plan be put into effect to help reduce the deductible and co-insurance payment for the pastor.

**C. Sick Leave**

Congregations are to provide sick leave up to eight weeks with full salary, housing and benefits, and provision for partial disability thereafter as agreed, coordinated with ELCA pension and benefit guidelines.  
(See paragraph V. A)

**D. Disability**

In order to avoid awkward and hardship situations, both for clergy families and for the parish, it is recommended that each congregation develop an explicit written policy relating to permanent disability. In case of disability, it is expected that the congregation continue to pay full salary,



housing and benefits contributions for the first 60 days of disability, until the disability benefits of the ELCA Pension Plan go into effect. Any period of disability (beginning date, length, and return to active duty) should be based on a physician's recommendation. Congregations may wish to consult with an insurance company to arrange this coverage for the first 60 days at a minimal annual cost rather than being faced with major expenses should disability occur.

(All ELCA pension benefits coordinate with the benefits of Social Security or other governmental benefits. Disability benefits for pastors who have chosen to opt out of Social Security would be reduced by the amount of benefits Social Security would have paid.)

**E. Parental Leave**

Parental leave of up to six weeks should be provided with full salary, housing and benefits for parents when a child is born or adopted. Parental leave for a child's illness or other needs should follow Minnesota Parental Leave statutes.

**F. Vacation**

A paid vacation of at least four weeks including Sundays shall be granted to the pastor and the cost of pulpit supply for these absences shall be borne by the congregation. Time spent in outdoor ministries or retreats with congregational youth, adults, or family groups should not be considered as vacation time when it is part of the church program/job-related activity.

**VI. Expenses Supporting Ministry**

**A. Continuing Education**

Continuing education time should be provided for pastors for updating skills and for professional growth in order to strengthen their ministries. This time should be considered as necessary for improving and building ministry - it is not vacation time. It is recommended that a minimum of two weeks (which may include weekends) and \$750 be granted annually accumulative up to three years. *The ELCA expects a minimum of 50 contact hours annually in continuing education. A contact hour is defined as a typical 50-minute classroom instructional session or the equivalent.* Continuing education may be courses, seminary classes, workshops, or independent study, when directed toward a specific goal.

Each year the pastor's continuing education plan should be created through a continuing education covenant in consultation with the congregation's council. When signed and completed, it should be sent to the bishop.

**B. First Call Theological Education (FCTE)**

New seminary graduates are now required to participate in First Call Theological Education, which means they must take at least 50 continuing education hours per year for the first three years of their ministry. The congregation that calls a new graduate will be asked to submit \$150 annually to the synod office for the cost of the program, as well as grant the pastor the time for this study. This cost is in addition to the continuing education money granted a pastor when a Letter of Call is issued.

**C. Sabbaticals**

Congregations are encouraged to develop a Sabbatical Leave Policy. When a sabbatical leave is authorized, the congregation shall continue to pay full salary and benefits of the pastor. Help in finding replacements and possible grants may be pursued through the Synod (see SE Minnesota Synod 2008 Sabbatical Policy and Application).

**D. Automobile and Travel Expense Reimbursement**

Automobile expense and other work-related travel are a business expense for the congregation and should not be reported by the congregation as part of salary. Some examples of reimbursement are:



1. The congregation reimburses for actual business miles traveled at a specified rate per mile, which shall be based on current IRS automobile mileage guidelines. (In order for this not to be income, a record of expenses must be submitted for reimbursement.)
2. The congregation purchases or leases a car and assumes the total automobile expenses.
3. Airfare or other travel expenses required for ministry purposes.

**E. Professional Expense Allowance**

Professional expenses incurred in the performance of the duties of the pastoral office should be shared by the congregation. It is recommended that a minimum of \$300 be reimbursed annually. In addition, the congregation should pay all expenses incurred by the pastor for attending required meetings and events, (i.e., synod assembly, theological conference, etc.).

**F. Periodicals, Books and Publications**

Expenses acknowledged by the IRS such as periodicals, books and publications shall be shared by the congregation. It is recommended that a minimum of \$250 be granted annually.

**VII. Part-Time and Temporary Ministries**

**A. Part-time clergy** will have consideration for salary and fringe benefits corresponding to the duties, amount, and length of time of service. Vacation and benefits should be pro-rated according to the % of the call.

**B. Interim clergy** serving a congregation between permanent pastorates shall be compensated as agreed upon by the pastor and all church councils involved, taking into account the following:

**1. Full-time interim**

- a. Parish supplies housing for the pastor, spouse and family.
- b. Remuneration: Unless another compensation amount is approved by the Bishop of the Synod, the compensation shall be at the same amount as the previous pastor or no less than the minimum guidelines for seminary graduates. Mileage reimbursement shall also be paid.
- c. Pension and Medical/Dental Benefits shall be provided at the same level as the present clergy.
- d. Furthermore, if the parish situation requires concentrated effort above the normal routine, consideration shall be given to providing compensation at the level of the pastor's experience and education. 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.

**2. Part-Time Interim (3/5, 1/2, 2/5, etc.)**

Remuneration shall be proportionate to a paid full-time interim pastor in base salary, benefits, vacation and auto reimbursement.

**3. Sunday Supply**

- a. Single service - \$110. Each additional service that Sunday - \$55. In addition, mileage should be paid at current IRS guidelines.
- b. Other services, i.e. weddings, funerals, etc., - \$100 per service, plus mileage paid at current IRS guidelines by the congregation. (This would be in addition to any honorarium the pastor might receive.)



## Appendix A Parsonage Guidelines Southeastern Minnesota Synod, ELCA

A parsonage is the home provided by the congregation for its pastor(s). It is to be an aid in the carrying out of ministry. In its care of the church, the congregation will want to provide a good home.

The following guidelines are a way to help both pastor and congregation. Following them will help the congregation: 1) become aware of needed improvements, 2) achieve synod-wide standards for church-owned homes, and 3) become aware of abuses of the parsonage property.

Since the parsonage is the pastor'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, the desires of the pastor should be consulted when changes become 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. Unlike a renter, the pastor normally has little choice of residence. The relationship between the pastor and congregation is not based on a lease or rental agreement, but upon a common bond in the service of Christ Jesus.

### Specific Guidelines

These are suggested specific guidelines for congregations with parsonages. These are guidelines that congregations and pastors 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, dishwasher, soft water system (if needed) humidifier/dehumidifier (if needed), refrigerator, washer and dryer, garbage disposal, air conditioning, TV antenna (unless cable is provided).
2. It is recommended that the following utilities be paid directly by the congregation or by utility allowance: electricity, gas/fuel oil, telephone (except personal long distance calls), soft water service (if needed).
3. Items that would normally be supplied by the congregation include: paint, wallpaper, window coverings, floor coverings, light fixtures, ceiling fans.
4. When a pastor first moves into a parsonage the congregation should see that it is thoroughly clean and should usually plan to redecorate.
5. 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.
6. 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.
7. There should be an annual inspection of the parsonage that is conducted with the pastor.
8. The pastor 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 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. The pastor 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. When a pastor 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.
11. The grounds around the parsonage are primarily the responsibility of the congregation. The congregation should see that the lawn, shrubbery and flower beds are in good condition when a pastor moves into the parsonage. The pastor may or may not be expected to care for these grounds (mow, rake, remove snow, apply fertilizer, insecticides, herbicides) or, these responsibilities may be shared by the congregation. **The division of labor should be negotiated by the pastor and the council immediately after the pastor's arrival.**
12. Congregations should consider taking care of the grounds around the parsonage while the pastor is on vacation or study leave.
13. The congregation should provide suitable garage space for the pastor's automobile(s). Normally this would be space for two vehicles.



## 2010 Minimum Compensation and Benefits Guidelines for Associates In Ministry, Lay Professionals

### I. Salary Guidelines

Years of Service	Associate in Ministry* or Masters Degree	Lay Professional** or Bachelors Degree
Graduate	\$33,684	\$29,774
1	\$34,468	\$30,467
2	\$35,252	\$31,160
3	\$36,036	\$31,853
4	\$36,820	\$32,546
5	\$37,604	\$33,239
6	\$38,388	\$33,932
7	\$39,172	\$34,625
8	\$39,956	\$35,318
9	\$40,740	\$36,011
10	\$41,524	\$36,704
11	\$42,308	\$37,397
12	\$43,092	\$38,090
13	\$43,876	\$38,783
14	\$44,660	\$39,476
15	\$45,444	\$40,169

Years of Service	Associate in Ministry* or Masters Degree	Lay Professional** or Bachelors Degree
16	\$46,228	\$40,862
17	\$47,012	\$41,555
18	\$47,796	\$42,248
19	\$48,580	\$42,941
20	\$49,364	\$43,634
21	\$50,148	\$44,327
22	\$50,932	\$45,020
23	\$51,716	\$45,713
24	\$52,500	\$46,406
25	\$53,284	\$47,099
26	\$54,068	\$47,792
27	\$54,852	\$48,485
28	\$55,636	\$49,178
29	\$56,420	\$49,871
30	\$57,204	\$50,564

\***Associates in Ministry** is the title for all rostered lay members of the ELCA whom this church calls to specific programmatic ministries. The term "associate in ministry" refers to the inherited lay roster from the three predecessor church bodies which formed the ELCA and to those persons who are approved and commissioned according to the standards and procedures of the church to serve as ELCA Associates in Ministry.

Those joining the roster today as an Associate in Ministry must have a B.A. degree in a field appropriate to the designated field of specialization (such as in education, music and the arts, administration, or a service-oriented profession), 20 additional semester credit hours (or the equivalent quarter hours) of foundational course work in theological education, and a satisfactorily completed supervised field experience (minimum of 600 supervised hours).

\*\* **Lay Professionals** are those with a B.A. degree, with certification or training as Parish Workers, Youth Director, Parish Education Director, Volunteer Coordinator, etc.

#### A. Years of Experience

The amount given for years of experience represents the starting figure for establishing base salary.

#### B. Education

Add \$1000 for additional earned degree, germane to the present appointment.

Add \$500-\$1000 for additional certifications, germane to the present appointment.

#### C. Merit

A merit increase may be considered when goals are set for which a person's work can be evaluated and assessed. Such factors as planning and leadership in area of specialty ministry can be considered.



### III. Benefits

#### A. Social Security, Worker's Compensation, etc.

1. Minnesota Statutes §176.181, subd.2, requires employers who have not been approved for self-insurance to provide workers' compensation insurance for their employees. All congregations should check into Worker's Compensation coverage with their present insurance provider.
2. Congregations are required to pay Social Security taxes for all lay employees, and to file federal tax W2 forms for lay employees.

#### B. Pension and Medical/Dental Benefits

The congregation shall budget for and participate in the ELCA Pension, Health, Dental, and Disability Benefits Program according to the terms of the plan. The amount is determined by either the minimum rate or the base salary multiplied by the appropriate total percentage, whichever is higher. (See clergy compensation guidelines.) Information regarding the Pension and Medical/Dental Benefits can be obtained by contacting the Board of Pensions, 800 Marquette Avenue, Suite 1050, Minneapolis, MN 55402, 612-333-7651 or 800-352-2876 or their website [www.elcabop.org](http://www.elcabop.org).

#### C. Reimbursement for Medical Plan Insurance or Alternative

It is suggested that a reimbursable plan be put into effect to help reduce the deductible and co-insurance payment for the associate in ministry or lay professional.

#### D. Sick Leave

Congregations are to provide sick leave up to eight work weeks with full salary, and benefits, and provision for partial disability thereafter as agreed, coordinated with ELCA pension and benefit guidelines. (See paragraph III-B)

#### E. Disability

In order to avoid awkward and hardship situations, both for associate in ministry, lay professional families and for the congregation, it is recommended that each congregation develop an explicit written policy relating to permanent disability. In case of disability, it is expected that the congregation continue to pay full salary, housing and benefits contributions for the first 60 days of disability, until the disability benefits of the ELCA Pension Plan go into effect. Any period of disability (beginning date, length, and return to active duty) should be based on a physician's recommendation. Congregations may wish to consult with an insurance company to arrange this coverage for the first 60 days at a minimal annual cost rather than being faced with major expenses should disability occur.

#### F. Parental Leave

Parental leave of up to six weeks should be provided with full salary, housing and benefits for parents when a child is born or adopted. Parental leave for a child's illness or other needs should follow Minnesota Parental Leave statutes.

#### G. Vacation

It is recommended that associates in ministry/lay professionals receive two work weeks paid vacation for the first year of service, three work weeks for 2 through 5 years and four weeks per year thereafter.

### IV. Expenses Supporting Ministry

#### A. Continuing Education

Continuing education time should be provided for associates in ministry/lay professionals for updating skills and for professional growth in order to strengthen their ministries. This time should be considered as necessary for improving and building ministry - it is not vacation time. It is recommended that a minimum of two weeks (which may include weekends) and \$750 be granted annually accumulative up to three years. *The ELCA expects a minimum of 50 contact hours*



*annually in continuing education. A contact hour is defined as a typical 50-minute classroom instructional session or the equivalent.* Continuing education may be courses, seminary classes, workshops, or independent study, when directed toward a specific goal. Each year the associate in ministry's/lay professional's continuing education plan should be created through a continuing education covenant in consultation with the congregation's council. When signed and completed, it should be sent to the bishop.

**B. Automobile and Travel Expense Reimbursement**

Automobile expense and other work-related travel are a business expense for the congregation and should not be reported by the congregation as part of salary. Some examples of reimbursement are:

1. The congregation reimburses for actual business miles traveled at a specified rate per mile, which shall be based on current IRS automobile mileage guidelines. (In order for this not to be income, a record of expenses must be submitted for reimbursement.)
2. The congregation purchases or leases a car and assumes the total automobile expenses.
3. Airfare or other travel expenses required for ministry purposes.

**C. Professional Expense Allowance**

Professional expenses such as professional dues, costs of attending required meetings and events, entertaining and hospitality costs incurred in the performance of duties should be shared by the congregation. The method for doing this is:

1. Pay expenses as they occur with no maximum; or
2. Set up a line item in the budget with a maximum cap and pay for these as expenses occur

**D. Periodicals, Books and Publications**

Expenses acknowledged by the IRS such as periodicals, books and publications shall be shared by the congregation.

**E. Part-Time and Temporary Ministries**

Part-time staff will have consideration for salary and fringe benefits corresponding to the duties, amount, and length of time of service. Vacation and benefits should be pro-rated according to the percent of the call.



## 2010 Minimum Compensation and Benefits Guidelines for Support Staff

**Support Staff** is the title for those who provide necessary support services for ministry, such as secretaries, custodians, treasurers, financial secretaries, etc. Recognizing the importance of such staff to the ministry of the congregation, we recommend the following guidelines:

### I. Salary

Helpful salary guidelines for areas in Minnesota are available online using salary search tools such as **Minnesota Salary Tool** [www.deed.state.mn.us/lmi/tools/salary.htm](http://www.deed.state.mn.us/lmi/tools/salary.htm). Also, calling other churches or businesses in your area about salaries for particular jobs may be helpful.

People serving in part-time positions should receive pro-rated salary and benefits. Other factors to take into consideration when determining salary are:

#### A. Years of Experience

Additional compensation should be considered for a person with past support staff experience.

#### B. Education

Additional compensation should be considered for each degree or certification germane to the present position.

#### C. Merit

Merit is difficult to assess but is an important consideration in assessing compensation. Such factors as thoroughness, organization, attention to detail, cordiality, and promptness can be included.

### II. Benefits

#### A. Social Security, Worker's Compensation, etc.

1. Minnesota Statutes §176.181, subd.2, requires employers who have not been approved for self-insurance to provide workers' compensation insurance for their employees. All congregations should check into Worker's Compensation coverage with their present insurance provider.
2. Congregations are required to pay Social Security taxes for all lay employees, and to file federal tax W2 forms for lay employees.

#### B. Pension and Major Medical/Dental Plan

1. The congregation shall budget for and participate in the ELCA Pension, Health, Dental, and Disability Benefits Program for clergy according to the terms of the plan. The amount is determined by either the minimum rate or the base salary multiplied by the appropriate total percentage, whichever is higher. (See clergy compensation guidelines.) Information regarding the Pension and Medical/Dental Benefits can be obtained by contacting the Board of Pensions, 800 Marquette Avenue, Suite 1050, Minneapolis, MN 55402, 612-333-7651 or 800-352-2876 or their website [www.elcabop.org](http://www.elcabop.org)
2. Support staff who work 20 hours or more per week should receive benefits commensurate with other staff (prorated for those working less than full-time). Congregations are encouraged to provide a monthly reimbursement toward medical expenses for persons working less than 20 hours.

#### C. Sick Leave

Paid leave up to eight work weeks and provision for partial disability thereafter as agreed, coordinated with the ELCA pension and benefit guidelines. (See paragraph II- B)



**D. Disability**

Paid leave of 60 days. In case of disability due to an accident, illness, or surgery, the ELCA disability benefits begin after 60 days.

**E. Parental Leave**

Parental leave of up to six weeks should be provided with full salary, housing and benefits for parents when a child is born or adopted. Parental leave for a child's illness or other needs should follow Minnesota Parental Leave statutes.

**F. Vacation Time**

It is recommended that support staff receive one week after the first six months, one week after the next six months, two weeks for years two through five, three weeks for years six through ten, and four weeks after ten years.

**III. Reimbursed Professional Expenses****A. Continuing Education**

1. This is defined as the means by which staff:
  - a. Build upon and extend previous knowledge and skills.
  - b. Acquire new knowledge and skills.
  - c. Experience new growth for more effective ministry and strengthen the mission of the congregation and the ELCA.
2. Continuing education is essential for the support staff person to bring fresh insights and resources to his/her congregation and for professional growth and renewal.
3. To financially support continuing education, the congregation is encouraged to establish a fund to which it contributes \$300 annually per staff member. This money would be used for registration, course material, travel, and housing while the person pursues approved continuing education.
4. A minimum of one week per year should be provided accumulative to a maximum of three weeks.

**B. Automobile and Travel Expense Reimbursement**

This is considered a reimbursement for expenses and not part of a support staff person's salary. A reimbursement based on IRS recommendations is recommended based on actual miles driven and reported by the support staff person or actual expenses as reported and verified.

**C. Books, Magazines, Registration Fees**

Professional expenses designated as such by the congregation and acknowledged by the IRS, such as books periodicals, professional dues, entertaining and hospitality costs incurred in performance of the duties of the support staff should be paid by the congregation.

