



**Northeastern Iowa Synod
Evangelical Lutheran Church in America**

2012
MINIMUM COMPENSATION GUIDELINES
for
**CLERGY, ASSOCIATES IN MINISTRY,
DIACONAL MINISTERS AND DEACONESSES**

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NORTHEASTERN IOWA SYNOD
2012 MINIMUM COMPENSATION GUIDELINES

for

CLERGY, ASSOCIATES IN MINISTRY, DIACONAL MINISTERS AND DEACONESSES

INTRODUCTION

Pastors, Diaconal Ministers, Associates in Ministry and Deaconesses “work in and with and for the community for the sake of the Gospel.” They are “workers, called by God through the church to serve the Gospel” in equipping the baptized for ministries in the world and in the church. In the letter of call, congregations and leaders both pledge themselves to actions that enable effective ministry for the Gospel. These guidelines are offered as an avenue of providing support for ministries.

The compensation guidelines for this synod are written by a subcommittee of the Board of Leadership in Ministry. The work of the subcommittee is reviewed and modified both by the Board of Leadership in Ministry and by the Synod Council before being submitted to the Synod Assembly.

Many factors influence these guidelines. Those include changes in the cost of living, comparison with other synods in the region, recognition of accumulated skills in the practice of ministry and in “first career” settings. Those involved in these guidelines are also aware of the high debt load carried by those new to the ministry and the growing shortage of rostered persons for ministries in this church.

We urge the congregations to study these guidelines and to use them for mutually-affirming dialogue about the financial aspect of care for rostered staff persons.

PART I COMPENSATION FOR CLERGY

A. CLERGY HOUSING

1. When a parsonage is provided, all utilities and maintenance costs are to be borne by the congregation. (See addendum B and C.) (*Revised March, 2009*)
2. When a parsonage is not provided, the congregation should provide a housing allowance at a minimum level of 30% of base salary or at a level adequate to pay for mortgage, maintenance, utilities, and taxes. (See Addendum C.) (*Revised March, 2009*)
3. Congregations providing a parsonage are encouraged to contribute to a housing equity fund for their pastor(s). Housing equity is a trust fund for retirement housing or a down payment on a domicile. This suggested annual contribution is 3% of "salary" plus housing, over and above base salary compensation. Congregations contemplating a housing equity arrangement may want to investigate the Board of Pensions for additional details and assistance.

B. PROFESSIONAL SUPPORT

1. AUTOMOBILE

Automobile and other work-related travel is an expense of the congregation and, as such, is not reported as taxable income and should not be considered part of a salary package. Reimbursement for travel expense may be handled in one of three ways:

- a. Reimbursement for actual business miles traveled at the current rate established by the Internal Revenue Service. (Congregations and rostered negotiate documentation and frequency of payment details.) (See addendum D.) (*Revised 2010*)
- b. Payment of a lump sum per year pro-rated to a monthly basis. (Rostered persons need to maintain accurate records of actual business mileage and provide that documentation for tax records.)

2. CONTINUING EDUCATION

Quality holistic continuing education for the rostered provides a source for challenging ideas, useful programs and professional renewal. Because both benefit, congregations and the rostered share expenses for continuing education. Congregations are encouraged to support continuing education at the \$900 level, plus a \$400 annual contribution by each rostered person. Two weeks' time, including two Sundays, should be allowed annually for continuing education, cumulative to six weeks in the same ministry setting. Unused continuing education funds may accrue for three years, and, for accounting purposes, may be placed in a separate account. The ELCA expectation is 50 contact hours per year. *(Revised 2011)*

3. FIRST CALL THEOLOGICAL EDUCATION

In the first three years of ministry following ordination, pastors are required to be actively involved in the Northeastern Iowa Synod's program of First Call Theological Education (FCTE), part of a churchwide emphasis on continued learning and supportive collegial relationships. The synod's FCTE program involves retreats, mentoring, colleague groups, and elective or required continuing education opportunities. The ELCA expectation is 50 hours per year. *(Revised 2010)*

4. SABBATICAL (Financially Supported Time for Renewal)

Opportunities for a maximum three-month sabbatical are becoming more common in the ELCA. Some congregations include a sabbatical renewal time at the time of call. Others establish sabbatical renewal as congregational policy. The Northeastern Iowa Synod Sabbatical Policy provides some broad guidelines for sabbatical planning and implementation. The synod can also provide a helpful video, contacts with sabbatical "veterans," and reference materials for congregational study and planning. (See Part V, Sabbatical Guidelines) *(Revised 2011)*

5. STAFF SUPPORT/MUTUAL MINISTRY COMMITTEE

It is recommended that a staff support/mutual ministry committee be established within each congregation. Suggestions for creation and maintenance of such a committee are available at the synod office. (See Addendum A. *(Revised 2011)*)

6. SYNOD ASSEMBLY AND FALL CONFERENCE

Through the letter of call, all pastors, associates in ministry, diaconal ministers and deaconesses are required to attend the Synod Assembly and Fall Conference at congregational expense. In addition, spouses are encouraged to participate in the Fall Conference, with the congregation providing funds for attendance.

7. BOOKS, PERIODICALS, OTHER EXPENSES

Professional expenses such as books, periodicals, robes, and other educational materials should be shared by the congregation and the pastor. A recommended congregational amount is up to \$700.00 annually. *(Revised 2011)*

C. VACATION AND HOLIDAY BENEFITS

1. Vacation

The ELCA Division for Ministry recommends four weeks per year (28 days, including four Sundays). This does not include time for continuing education.

2. Holidays

Congregations should provide appropriate time off for holidays. If the actual day cannot be taken, another day should be designated.

D. ADDITIONAL INFORMATION

1. Social Security

Our nation's tax policy treats pastors as self-employed persons for Social Security purposes. Where employees pay 7.65% of their income for Social Security, with the employer providing the remaining 7.65%, ordained clergy pay the full 15.3% Social Security tax on income and housing. Congregations are strongly encouraged to pay the amount equivalent to the employer's portion of this tax, as they now do with other non-ordained staff. Note that congregations cannot pay the pastor's Social Security tax directly. When it is provided, it becomes additional income to the pastor.

2. Short-term Disability/Sick Leave

Sick leave recommendation is one day a month, cumulative to sixty days. In the event of extended illness, the congregation shall assume the responsibility for providing full salary and benefits for the first eight consecutive weeks of the illness, at which time the ELCA Disability Plan will take effect. The congregation is to assume responsibility for pulpit supply during the disability.

3. Parenting Leave

The church places a high value on family, therefore a need for guidelines relating to maternity, adoptive and family leave are appropriate. These guidelines are offered to help congregations approach such situations in a caring manner.

a. Maternity leave

A period of six (6) weeks' leave is to be offered with full pay and benefits (with the exception of car allowance). The decision regarding prenatal and postnatal time should be decided on an individual basis at the discretion of the rostered person and the church council. Accrued vacation may also be used in conjunction with maternity leave. A rostered person desiring additional leave, either prior to or following birth, may negotiate for unpaid leave.

b. Adoptive leave

Six (6) weeks of paid adoptive leave is available to a new mother or a new father (whoever is the primary care giver), following the adoption of a child. If both parents are in the employ of the congregation, the six weeks may be split between them. Two (2) weeks of paid adoptive leave may be given to the secondary care giver.

c. Family leave (*Revised March, 2009*)

i. Congregations should be sensitive to family needs such as paternity leave or extraordinary illness of children and parents of the professional and arrange proper leave time for these circumstances.

ii. In the event of a death in his or her immediate family (to include spouse, children, parents, stepchildren, stepparents, brother, sister, grandparents, step grandparents, grandchildren, step grandchildren, mother-in-law, father-in-law, or legal guardian), a professional will normally be allowed three (3) days, with pay, to attend the funeral and to deal with family affairs.

iii. In cases where there is a special need related to circumstances, generally assumed to be the sudden death of an immediate family member or cases requiring extensive travel, up to a total of five (5) working days may be granted in consultation with the church council. A rostered person desiring additional leave may negotiate for unpaid leave or vacation.

d. Supply Pastors

During any parenting leave period, supply pastors are to be paid by the congregation.

E. **PENSION, MEDICAL/DENTAL, DISABILITY AND SURVIVOR BENEFITS**

The ELCA Major Medical and Pension Program provides for a total required contribution rate 15.3%-45.3%. * The contributions are figured on defined compensation which includes: Annual base salary; clergy Social Security tax allowance; housing allowance (cash or parsonage); furnishings and/or utilities allowance, if the congregation/organization pays it directly to the rostered person; housing equity contributions, if the congregation/organization pays them directly to the rostered person; and additional tax-sheltered annuity contributions made by way of a voluntary salary reduction agreement the rostered person has reached with the congregation/organization (includes tax-sheltered contributions made to another financial institution) To report a change of salary to the Board of Pensions, go to <https://www.elcabop.org/Home/Forms/Online/ChangeOfSalary.aspx>. (Revised 2010)

The pension program also offers services on its website, www.elcabop.org, that would help with calculations. To calculate defined compensation, go to: <https://www.elcabop.org/Home/Calculators/DefinedCompensation.aspx>. To calculate contributions go to: <https://www.elcabop.org/Home/Calculators/ContributionAmounts.aspx>. (Revised 2010)

2012 CONTRIBUTION RATES FOR SPONSORING ORGANIZATIONS

	<u>Contribution Rate</u> (% of Defined <u>Compensation</u>)	<u>Minimum</u> <u>Monthly</u> <u>Contribution</u>	<u>Maximum</u> <u>Monthly</u> <u>Contribution</u>
Health benefits			
Member only	12.0%	\$ 487	\$ 659
Member and Spouse	21.0%	853	1,153
Member and Children	21.0%	853	1,153
Member, Spouse and Children	30.1%	1,218	1,648
All Coverage Waived**	0%		
Disability Benefits	1.6%		
Survivor Benefits	1.0%		
Retiree support	0.7%	(Helps provide health coverage during retirement for members who served one of the ELCA predecessor church bodies)	

Pension Plan***

If participating in a predecessor church plan on December 31, 1987, was at least 45 on that date, and has continuously been a sponsored member of an ELCA retirement plan since Jan. 1, 1988, the total employer retirement contribution must be at least 11 percent.

Age on December 31, 1987

55 or older	12%
45-54	11%
All other members	10%

* Total depends on the election of medical benefits coverage and the required pension contribution rate. The total percentage may vary if the minimum or maximum contribution amount for the Medical and Dental Plan applies.

** Member and all eligible family members must be covered under a spouse's employer-provided group plan or under the plan of a former employer in order for coverage to be waived. (See "Waiver of Medical-Dental Coverage Possible" below.)

*** Congregations may choose to remit contributions at a higher level by making additional pension contributions for members.

1. Sponsored Couples

If both spouses are sponsored in the ELCA Pension and Other Benefits Program, each sponsor is required to contribute to the Medical and Dental Benefits Plan for that individual. Employers will receive a "couple credit" that will be applied toward the cost of Medical and Dental Benefits. (Full contributions for retirement, disability and survivor benefits coverages are required for both spouses.)

2. Waiver of Medical-Dental Coverage Possible (Revised March, 2009)

Sponsored members may waive unnecessary medical-dental coverage under the ELCA Medical and Dental Benefits Plan. If a member is eligible for employer-provided medical benefits coverage through a spouse's employer or through a former employer, he/she can select that coverage and waive coverage under the ELCA Medical plan while continuing to participate in the ELCA

Disability, Survivor and Pension Plans. This option will be particularly attractive for members who can obtain medical coverage at subsidized rates through a spouse's employer plan.

Most members who waive coverage will incur additional costs to cover the contributions required by the spouse's plan, and to cover higher out-of-pocket costs if benefits under the spouse's plan are not as generous. Congregations, on the other hand, will save money due to lower ELCA plan contributions. And most congregations will find it appropriate to provide a larger-than-usual salary increase when the plan member waives coverage.

Any salary increase should be unrelated to the plan member's decision to continue or waive coverage. If the salary adjustment is offered in exchange for reduced benefits, the congregation may be required to establish a "cafeteria plan" under Section 125 of the Internal Revenue Code in order to avoid adverse tax consequences for plan members who do not waive coverage. Congregations may wish to consider offering medical reimbursement plans under Section 105 of the Internal Revenue Code. Please consult your tax advisor.

A member who has other employer-provided medical benefits coverage and wants to waive ELCA coverage should request the necessary form from the Enrollment Department of the Board of Pensions.

F. CLERGY MINIMUM BASE SALARY ACCORDING TO YEARS OF EXPERIENCE
(Base Minimum Salary Grid) (Housing is not included in this base salary chart) (*Revised March, 2009*)

The following salaries are recommended for 2012. The salaries listed are minimum salaries for years of experience. Second career persons entering the ministry receive one year of credit on the grid for every three years of first career experience after age 22. Each call situation is unique. The varieties of situations include solo or staff ministry team, solo or multiple parish site, specialized ministries in congregational or non-congregational setting, senior pastor, associate or assistant pastor, little or no staff to extensive staff supervision and planning. If the condition of service involves a special measure of responsibility, such as working alone in a parish and/or lack of support staff, or workload, additional compensation would be appropriate.

The percent increase at the 2012 graduate entry level is 0 percent (2011 Social Security cost of living adjustment) plus incremental increases of \$610 per year through 25 years of service. Beyond year 25, congregations should negotiate with the pastor and arrive at a salary commensurate with the nature of the call. One suggestion might be to simply multiply the base increase in salary times the number of years of service over 25 years and add that total to the base minimum salary for 25 years of service. For example, 30 years of service equals $5 \text{ years} \times 610 = 3,050 + 49,372 = \$52,422$, a suggested minimum base salary for 30 years of service. Another option is the negotiation of a supplementary pension contribution.

Using the salary grid:

Service	2010	2011	2012	Increase Over 2011 Base	Increase Over 2010 Base
Graduate	34,122	34,122	34,122	0	0%
1	34,732	34,732	34,732	610	1.78%
2	35,342	35,342	35,342	610	1.76%
3	35,952	35,952	35,952	610	1.73%

Graduate Level

Base 2011 at the Graduate level	34,122
Cost of living increase of 0%	+ 0
Equals Base 2012 for Graduate level	34,122

Subsequent Years

2011 Base for years of service plus \$610 (\$0 cost of living + \$610 incremental increase) equals 2012 Base for years of service.

Years of Service	Base 2010	Base 2011	Base 2012	Dollar Increase Over 2011 Base	Percent Increase Over 2011 Base
Graduate	34,122	34,122	34,122	0	0%
1	34,732	34,732	34,732	610	1.78%
2	35,342	35,342	35,342	610	1.76%
3	35,952	35,952	35,952	610	1.73%
4	36,562	36,562	36,562	610	1.70%
5	37,172	37,172	37,172	610	1.67%
6	37,782	37,782	37,782	610	1.64%
7	38,392	38,392	38,392	610	1.61%
8	39,002	39,002	39,002	610	1.59%
9	39,612	39,612	39,612	610	1.56%
10	40,222	40,222	40,222	610	1.54%
11	40,832	40,832	40,832	610	1.52%
12	41,442	41,442	41,442	610	1.49%
13	42,052	42,052	42,052	610	1.47%
14	42,662	42,662	42,662	610	1.45%
15	43,272	43,272	43,272	610	1.43%
16	43,882	43,882	43,882	610	1.41%
17	44,492	44,492	44,492	610	1.39%
18	45,102	45,102	45,102	610	1.37%
19	45,712	45,712	45,712	610	1.35%
20	46,322	46,322	46,322	610	1.33%
21	46,932	46,932	46,932	610	1.32%
22	47,542	47,542	47,542	610	1.30%
23	48,152	48,152	48,152	610	1.28%
24	48,762	48,762	48,762	610	1.27%
25	49,372	49,372	49,372	610	1.25%

PART II COMPENSATION FOR ASSOCIATES IN MINISTRY, DEACONESSES AND DIACONAL MINISTERS

INTRODUCTION

Rostered lay staff are in three categories:

1. Associates in Ministry (AIM) have specialized skills and training in ministries such as education, music and the arts, administration, service and general ministries. They have a B.A. or equivalent or an M.A. in a field appropriate for the primary service area and are commissioned by the ELCA.
2. Deaconesses are a community of women centered in spiritual and professional growth and support. Primary areas of service include nursing, social work and parish ministry. They have a degree appropriate to their primary service area and are consecrated by the ELCA.
3. Diaconal Ministers have received theological and practical training for ministry of the Word that is carried out in service beyond the congregations of the ELCA. They may serve through congregations, agencies and institutions of the ELCA or in non-church related organizations. Diaconal Ministers have a Masters level theological degree and are consecrated by the ELCA.

A. SALARY

Associates in Ministry, Deaconesses and Diaconal Ministers

Associates in Ministry (AIM), Deaconesses and Diaconal Ministers should be compensated at the base salary grid printed below, including all benefits and including recognition of prior service completed before ELCA certification.

1. Federal Tax Code will not permit a tax-deductible housing allowance for lay rostered persons. However, congregations may provide additional, taxable compensation for housing costs.
2. Federal Tax Code requires congregations to pay the employer's portion of Social Security for Associates in Ministry, Deaconesses and Diaconal Ministers.

Years of Service	Base 2010	Base 2011	Base 2012	Dollar Increase Over 2011 Base	Percent Increase Over 2011 Base
Commissioning/ Consecration	34,122	34,122	34,122	0	0%
1	34,732	34,732	34,732	610	1.78%
2	35,342	35,342	35,342	610	1.76%
3	35,952	35,952	35,952	610	1.73%
4	36,562	36,562	36,562	610	1.70%
5	37,172	37,172	37,172	610	1.67%
6	37,782	37,782	37,782	610	1.64%
7	38,392	38,392	38,392	610	1.61%
8	39,002	39,002	39,002	610	1.59%
9	39,612	39,612	39,612	610	1.56%
10	40,222	40,222	40,222	610	1.54%
11	40,832	40,832	40,832	610	1.52%
12	41,442	41,442	41,442	610	1.49%
13	42,052	42,052	42,052	610	1.47%
14	42,662	42,662	42,662	610	1.45%
15	43,272	43,272	43,272	610	1.43%
16	43,882	43,882	43,882	610	1.41%
17	44,492	44,492	44,492	610	1.39%
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B. BENEFITS

1. Pension and Other Benefits* (See page 5)

Pension and Major Medical benefits plans of the ELCA are highly recommended for all rostered lay persons employed by congregations who are scheduled to work at least 20 hours per week or for at least 6 months per year.

2. Sick Leave

Sick leave recommendation is one day a month, cumulative to 60 days. In the event of serious illness, and if the employee is covered by the ELCA pension plan, the congregation shall assume responsibility for providing full salary and benefits for the first consecutive eight weeks of the illness at which time the ELCA disability plan will take effect.

3. Parenting Leave

The church places a high value on family, therefore a need for guidelines relating to maternity, paternity, adoptive and family leave are appropriate. These guidelines are offered to help congregations approach such situations in a caring manner.

a. Maternity leave

A period of six (6) weeks' leave is to be offered with full pay and benefits (with the exception of car

allowance). The decision regarding prenatal and postnatal time should be decided on an individual basis at the discretion of the rostered person and the church council. Accrued vacation may also be used in conjunction with maternity leave. A rostered person desiring additional leave, either prior to or following birth, may negotiate for unpaid leave.

b. Adoptive leave

Six (6) weeks of paid adoptive leave is available to a new mother or a new father (whoever is the primary care giver), following the adoption of a child. If both parents are in the employ of the congregation, the six weeks may be split between them. Two (2) weeks of paid adoptive leave may be given to the secondary care giver.

c. Family leave (Revised March, 2009)

- i. Congregations should be sensitive to family needs such as paternity leave or extraordinary illness of children and parents of the professional and arrange proper leave time for these circumstances.
- ii. In the event of a death in his or her immediate family (to include spouse, children, parents, stepchildren, stepparents, brother, sister, grandparents, step grandparents, grandchildren, step grandchildren, mother-in-law, father-in-law, or legal guardian), a professional will normally be allowed three (3) days, with pay, to attend the funeral and to deal with family affairs.
- iii. In cases where there is a special need related to circumstances, generally assumed to be the sudden death of an immediate family member or cases requiring extensive travel, up to a total of five (5) working days may be granted in consultation with the church council. A rostered person desiring additional leave may negotiate for unpaid leave or vacation.

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1. AUTOMOBILE

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- a. Reimbursement for actual business miles traveled at the current rate established by the Internal Revenue Service. (Congregations and rostered negotiate documentation and frequency of payment details.)
- b. Payment of a lump sum per year pro-rated to a monthly basis. (Rostered persons need to maintain accurate records of actual business mileage and provide that documentation for tax records.)

2. CONTINUING EDUCATION

Quality holistic continuing education for the rostered provides a source for challenging ideas, useful programs and professional renewal. Because both benefit, congregations and the rostered share expenses for continuing education. Congregations are encouraged to support continuing education at the \$900 level, plus a \$400 annual contribution by each rostered person. Two weeks' time, including two Sundays, should be allowed annually for continuing education, cumulative to six weeks in the same ministry setting. Unused continuing education funds may accrue for three years, and, for accounting purposes, may be placed in a separate account. The ELCA expectation is 50 contact hours per year. *(Revised 2011)*

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5. STAFF SUPPORT/MUTUAL MINISTRY COMMITTEE

It is recommended that a staff support/mutual ministry committee be established within each congregation. The booklet, "Mutual Ministry Committee-A Vision for Building Up the Body of Christ," prepared by the Division for Ministry of the ELCA, is available for reference to establish such a committee. (See Addendum A) *(Revised 2011)*

6. SYNOD ASSEMBLY AND FALL CONFERENCE

Through the letter of call, all pastors, associates in ministry, diaconal ministers and deaconesses are required to attend the Synod Assembly and Fall Conference at congregational expense. In addition, spouses are encouraged to participate in the Fall Conference, with the congregation providing funds for attendance.

7. BOOKS, PERIODICALS, OTHER EXPENSES

Professional expenses such as books, periodicals, robes, and other educational materials should be shared by the congregation and the pastor. A recommended congregational amount is up to \$700.00 annually. *(Revised 2011)*

D. VACATION AND HOLIDAY BENEFITS

1. Vacation

The ELCA Division for Ministry recommends four weeks per year (28 days, including four Sundays). This does not include time for continuing education.

2. Holidays

Congregations should provide appropriate time off for holidays. If the actual day cannot be taken, another day should be designated.

PART III NON-ROSTERED STAFF

A. CHURCH MUSICIANS

Congregations recognize the significant ministry which church musicians provide. Congregations also recognize the need to reimburse musicians for time, training, leadership and ability. Excellent sample job, hourly allocations, covenant agreements and salary worksheets have been researched and compiled by the Association of Lutheran Church Musicians and are available through the Association. We encourage

congregations to use these quality resources. There may be a nominal charge for materials and postage.
Association of Lutheran Church Musicians
Valparaiso University
510 Freeman Street, Box 8
Valparaiso, IN 46383
alcm.ofc@comcast.net

Guidelines for Employment in the Lutheran Church may be downloaded at
http://www.alcm.org/job/documents/Salaryguidelineschart2009_.pdf.

A congregation should also consider compensation for Worship Conferences, Music/Books/Subscriptions, and Continuing Education.

B. OTHER NON-ROSTERED STAFF

In determining salaries for non-rostered employees, congregations may link to helpful salary data from the Iowa Workforce Development website (<http://iwin.iwd.state.ia.us/iowa/PubReader?itemid=00003306>). Salary information is available for a wide variety of occupations for each county in Iowa. The sections “Office and Administrative Support Occupations” and “Building and Grounds, Cleaning and Maintenance Operations” offer helpful salary comparisons.

PART IV COMPENSATION AND BENEFITS FOR TEMPORARY MINISTRIES

Temporary staff compensation and benefits should be based on the duties and the amount of time. The interim clergy serving a congregation between permanent pastorates should be compensated as agreed upon by the pastor and all church councils involved, taking into account the following:

A. Full-time Interim

1. Parish supplies housing for the pastor, spouse, and family.
2. Compensation should be on the basis of the interim pastor's number of years of experience according to synod guidelines. Under no condition shall it be less than the minimum guidelines for seminary graduates. Auto allowance should also be paid. Supplemental benefits should also be included.
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.
4. Interim calls are issued by the synod council in consultation with a local site.

B. Part-time Interim (20 hours or less per week)

Compensation will be proportionate to the base salary, benefits and auto allowance of a full-time interim pastor. Interim calls are issued by the synod council. In no instance shall the minimum hourly wage fall below \$25 per hour inclusive of travel and preparation time plus mileage. *(Revised 2011)*

C. Supply Ministry

Compensation should include preparation time, travel time, and mileage for confirmation and worship. Remuneration—have it on hand to reimburse one time persons immediately; or by arrangement with the congregation/pastor. *(Revised 2006)*

D. Weekly Worship

Single Service - \$120; Each additional service - \$40 *(Revised 2011)*
If a class is taught - \$40 additional *(Revised 2011)*
Communion presider only - \$30 per service.

Total mileage should be paid at the IRS approved rate. *(Revised 2001)*

E. Other Services (weddings, funerals, etc.)

\$100 per service, plus mileage at the IRS approved rate, paid by the congregation. (This would be in addition to any honorarium the pastor might receive from the family members.) *(Revised 2011)*

PART V SABBATICAL GUIDELINES *(Revised 2010)*

INTRODUCTION

What is 'Sabbatical'?

"Sabbatical" is a significant amount of time away from ministry responsibilities and is to be used for both professional growth and personal renewal. The intent of sabbatical is to sharpen the recipient's skills and to refresh both the spiritual life and a sense of calling.

Definitions:

The phrase "extended study leave" means the same as "sabbatical." When the word "congregation is used in this paper, the terms "agency" or "employer" also apply.

Scriptural background:

The word "sabbatical" is rooted in the word "Sabbath." The Sabbath is about time. When the work of creation was finished, God rested and reserved the seventh day as time to rest and reflect on the goodness of creation. In the third commandment, "Remember the Sabbath day to keep it holy," God protects the gift of time from insatiable demands of work. The Bible also speaks of a "Sabbath" for the land to lay fallow and replenish itself. The promised "Jubilee Year" was a Sabbath for debtors to occur every seventy years. The year of jubilee envisioned a time when all accumulated debts would be erased. In the New Testament, Jesus insisted that "the Sabbath was made for humankind and not humankind for the Sabbath." (Mark 2:27) As the Son of Man and Lord over the Sabbath, Jesus reclaimed the Sabbath to serve human physical and spiritual needs as God the Creator intended. In so doing, Jesus set the needs for renewal and restoration above the burdensome labor of religious obligations. In these brief examples from Scripture, a picture of the Sabbath emerges. The Sabbath recognizes the physical and spiritual strain of routine toil; it also hallows the time that will be given to God for renewal.

What's done on Sabbatical?

The time may be used for a) further academic study; b) enhancement of professional skills; c) purposeful creative expression relating to ministry; d) purposeful travel in connection with an area of study; and/or e) serve a mission endeavor.

Is there a need?

Pastoral changes often cluster around five-to-seven year marks. At that time, it is normal for both the rostered person and the congregation to become aware of the need for change. As a particular ministry unfolds over time, the cumulative weight of sharing crises, nurturing new programs and striving to meet ever-changing demands and expectations eventually affects the rostered person's performance and attitudes. That might be called "clergy burn out" or "clergy fatigue." Both the rostered person and the congregation sense that "something is not right." The most common recourse is to seek a new call. Effective use of properly planned sabbaticals will allow a rostered person to more effectively utilize the experience already gleaned in a congregation. At the same time, well planned sabbaticals allow them to bring new ideas and challenges, enthusiasm and directions to enrich and invigorate existing ministries.

The sabbatical is one of the most effective ways for a rostered person and parish to develop and maintain a long-term relationship. In that sense, both the rostered person as well as the congregation benefit from the rostered person's sabbatical. Taking a longer hiatus from the scheduling routine helps the rostered person update outdated or stale skills. When study is coupled with the sabbaticant's intentional and guided spiritual renewal discipline, the sabbaticant can return to the ministry re-equipped in skills and more deeply aware of the sustaining presence of God.

Moreover, productive goal-setting and mission planning benefit from a leader's renewed sense of perspective gleaned from the sabbatical experience.

What is not a Sabbatical?

Sabbatical a) is not additional vacation. Sabbaticals, unlike vacations, assume that the church council and the synod play a significant role in the planning, execution and evaluation in shaping the outcome; b) is not an opportunity to do similar work in a different setting; and c) it is not annual continuing education. Continuing education is taken annually and usually not for more than an accumulated one or two weeks of time. Sabbatical time is at least three months and is granted not more than once every five years.

A. ELIGIBILITY AND LENGTH

1. Rostered persons shall not be eligible for a sabbatical until they have served in their present call for at least five years.
2. Recipients of sabbatical opportunities are expected to return to their existing ministries for at least a year after the sabbatical unless noted otherwise in the shared planning documents.
3. A typical extended study will be thirteen weeks or three months. Vacation and continuing education time are not included in sabbatical. Variations from the thirteen week/three month sabbatical are to be approved by both the congregation and the synodical Board of Leadership in Ministry. It is not recommended that pastors "save" either annual continuing education time or stipends for their sabbatical, but rather use their continuing education time on an annual basis.

B. GOAL SETTING GUIDELINES

1. The Board of Leadership in Ministry encourages that the sabbatical option be included in the Letter of Call or appointment for Clergy, Diaconal Ministers, Associates in Ministry and Deaconesses.
2. At least six months before the sabbatical is to begin, the applicant shall submit a written plan to the congregational council for study (and renewal) including its proposed dates. The proposal must be approved by both the rostered person and the congregational or administrative council. The proposal is then submitted to the Board of Leadership in Ministry for comment, clarification and endorsement. Such a plan needs to include:
 - a. Filling out sabbatical forms available from the Northeastern Iowa Synod.
 - b. Providing the congregational council/administrative board and the Board of Leadership in Ministry a statement of expected educational and spiritual benefits.
 - c. Written plans about how the parish duties and existing programs will be covered. Major decisions should be made prior to the sabbatical, or, if they cannot be made, they should be delayed until the rostered person has had time to become reoriented in the ministry.
 - d. Openness to input from others that the plan may be overly ambitious, especially when a major writing project is involved.
 - e. A plan for re-entry into the ministry once the sabbatical is complete, since both the congregation and rostered person will have undergone changes and a loss of immediacy. A re-entry plan includes:
 - i. selecting a person to keep a diary of parish happenings to share at the return;
 - ii. staggering committee and board meetings to facilitate a gradual re-entry into the ministry;
 - iii. renewing ties by visiting, for example, the congregation's homebound members who may have felt the absence most acutely;
 - iv. publicly affirming the ministry done during the absence, even though some things might have not gone smoothly;
 - v. determining a date to report to the congregation about short-term, intermediate and projected long-term benefits of the sabbatical.

C. COSTS DURING SABBATICAL

1. During the sabbatical, the pastor shall remain at full salary and benefits, excluding automobile allowance.
2. The participant will bear the cost of sabbatical activity. However, congregations may choose to assist in these costs by designating the current year's continuing education stipend to the sabbatical. Pastors and congregations need to check current tax laws and pension rules about pre-designating a portion of the rostered person's salary as an "education offset" during the sabbatical year.
3. Whether a congregation initially enters into a sabbatical arrangement by Letter of Call or by congregational decision, it needs a fair estimate of the cost of providing interim pastoral services. That estimate can serve as the basis for a savings plan. Some congregations may train lay persons to assume major responsibility during the sabbatical and may then budget for an interim pastor only to provide minimal service. Neighboring rostered persons may make themselves available for crisis situations. When staff members assume the additional work of the sabbaticant, congregations may offer them an additional paid week of vacation as thanks for their cooperation.
4. Because a sabbatical offers the congregation the chance for renewal as well as the rostered leader, congregational members are encouraged to try new ministry roles or to develop new ministries (e.g. Lay Communion Ministry Teams, Worship Leadership Teams, Preaching Teams, Confirmation Teaching Teams). In congregations served by two or more rostered leaders, the congregation is expected to partner with the remaining rostered leader(s) to ensure that the ministry of the congregation remains vibrant.
5. Providing housing away from the congregational setting during the sabbatical is the responsibility of the sabbaticant.
6. Grants to support a sabbatical may be available. Contact the synod office for information.

APPLICATION FOR SABBATICAL
Northeastern Iowa Synod
For submission to the Board of Leadership in Ministry

(Revised 2010)

for the period of _____ thru _____

Name: _____

Address: _____

Phone: (____) _____ (Office) _____ (Home)

In existing ministry since:

Proposed period of sabbatical

Congregation/employer approved sabbatical

By Call? By Resolution? When?

Brief preliminary explanation of proposal:

Preliminary statement of Intended Benefits:

Site of Study/Experience:

Approximate costs: Tuition & housing \$ _____ Transportation \$ _____
Food and incidentals \$ _____

I am working with a local committee or council and have set the following goals:

- a. Responsibility for existing ministry _____ (date) *(see Part V, B.2.c., C.3. & C.4.)*
- b. Approval of final proposal _____ (date)
- c. Approval of "re-entry" plan _____ (date) *(see Part V, B.2.e.i.-v.)*
- d. Date to report on sabbatical _____ (date)

Pastor, Diaconal Minister,
A.I.M., Deaconess

Council President

Addendum A

REVIEW OF STAFF AND CONGREGATIONAL MINISTRY

(Revised 2011)

INTRODUCTION

We recognize that effective ministry is the result of an interaction between the pastor and the congregation, and that it's always important to stay in touch with shared goals and expectations.

The following document is provided as a means to review the mutual ministry of the pastor(s), staff, and the congregation.

The goals of the review are:

- a. To identify and affirm the accomplishments, faithfulness and competencies of the congregation, the staff, and the pastors.
- b. To help congregations sharpen personal goals and to define areas of needed or desired professional, spiritual, and personal growth.
- c. To help laity and pastors clarify expectations of one another and to improve the effectiveness of their shared ministries.

Prior to completing the review, each person doing the review is encouraged to consult the expectations of ordained clergy as contained in Section S14.02 of the Northeastern Iowa Synod Constitution, ELCA, and the expectations of a congregation as contained in Chapter 4, "Statement of Purpose," in the Model Constitution for Congregations of the Evangelical Lutheran Church in America, Section C4.03.

PART I SELECTION OF THE REVIEW FEEDBACK GROUP

A Review Feedback Group is assembled from members of the congregation/ministry. The group is assembled and completes the review process in the following steps:

- A. The pastors/staffers pick a pool of church members eligible to serve as reviewers for this year's ministry of this church. At least 25 to 50 people are chosen for their involvement and participation in the life of the congregation. No reviewer should serve more than one time in 5 years of reviews. Reviewers are active in some activity of the congregation as well as regular worship. Reviewers may be involved in any capacity.
- B. The pool of reviewers is given to a mutual ministry committee/staff support committee who choose 8-12 persons to serve on the Review Feedback Group. These people are contacted and agree to serve in the review process.
- C. The Review Feedback Group, the pastor(s), and the paid staffers are convened at a specific meeting by the church council representative. They fill out the Church Ministry Survey (Addendum B) privately, without discussion, and give it to the council representative as they leave the meeting. All the confidential surveys are marked and returned at the meeting unsigned.
- D. The anonymous surveys are combined and averaged into a summary report.

- E. The Review Feedback Group, including the pastor(s) and paid staffers, meet a second time to share the summary results of the survey. After discussion when consensus is reached on the content of the summary report, the group is dismissed with gratitude.
- F. The summary report is shared with the church council. The review process should never be conducted during the budgeting process of a congregation/ministry, nor should it be part of the process used to set church staff salaries. Reviews should be conducted at a different time of the year from budgeting processes, and then the reports may be considered as part of the material gathered to form goals and budgets for a ministry.

PART II CHURCH MINISTRY SURVEY

A means for constructing a profile of the qualitative distinctiveness of your church

Please rank the following nine dimensions of church ministry according to the importance you believe is currently placed upon each dimension in your church. Each dimension probably exists to some degree within the life of your congregation. However, you are to rank each dimension in terms of its relative importance to the other dimensions. Each of the ranking numbers will be assigned to one dimension.

Please read all nine descriptions first. Then return and rank each description by drawing on your perceptions, experiences, and observations. Rank each dimension according to the following scale:

1 ----- 9
 Of least importance Of greatest importance

WORSHIP scale value ___

Praising God for all of God’s love, power, care, and presence displayed in the world is a special emphasis in the church. The adoration of God for who God is, for what God has done, and for what God promises to do in the future is talked about and celebrated in both corporate worship and individual lives. Glorifying God extends beyond the sanctuary to the classrooms, the committee meetings, and every aspect of programming.

MISSION scale value ___

The church has a special commitment to foster a humane environment. It continually strives to create a capacity for caring, compassion, and empathy to all people, especially those outside the church membership. The church readily responds both emotionally and financially to the needs of others, whether they arise in the community or across the world.

EDUCATION scale value ___

The church has a strong commitment to increase the knowledge and understanding of God. Developing a theology, recognizing the continuing revelation of God, comprehending scripture, and becoming familiar with doctrine, are all emphasized in the church.

SPIRITUALITY scale value ___

The church has a special commitment to personal involvement with God. It stresses the need for a relationship with God and makes available opportunities for each person to expand a personal relationship with God in a variety of ways. The work of the Holy Spirit, prayer groups, and the

need to live without sin in our everyday lives—these are all central to the life of the church.

ECUMENISM scale value ____

The church displays a major commitment to working with churches of other backgrounds, denominations, and faiths. This commitment is evidenced through work projects, personal contacts, respect of differences, and desires to expand involvement and understanding of other churches. The church sets an example of Christian unity.

EVANGELISM scale value ____

Every member of the congregation is committed to reaching the unchurched. The need for sharing the gospel is emphasized in all phases of programming. The members of the church are eager to share the gospel with strangers and friends and to send resources to witness to peoples in all parts of the world.

MINISTRY OF MEMBERS scale value ____

The church has a major commitment to gather and use resources in an efficient and effective manner. Members are actively involved in committing their finances, spiritual gifts, natural abilities, and time toward the direction of God's leading. The church is also a competent trustee of its building and property.

STEWARDSHIP scale value ____

The church displays a sincere commitment to gather and use resources in an efficient and effective manner. Members are actively involved in committing their finances, spiritual gifts, natural abilities, and time toward the direction of God's leading. The church is also a competent trustee of its building and property.

TRADITION scale value ____

The church has a special commitment to the importance of its heritage in interpreting the issues that arise within the church and society. The church is committed to an understanding of its religious, biblical, denominational, and community roots and to preserving and transmitting this heritage. The church is also committed toward understanding today's issues that will become tomorrow's heritage. To do this it remains informed of current ELCA, community, world, and religious issues.

Opinions and Suggestions:

1. What dimension could this congregation improve?
2. What strength in the congregation could help it improve?
3. What strength does the pastor have in this dimension?
4. How could the pastor help the congregation improve in this dimension?
5. How could church staff help the congregation improve in this dimension?
6. How could church members help to improve in this dimension?

Addendum B
CHECKLIST FOR PARSONAGE USE

(Revised March 2009)

This checklist is being offered to promote ongoing discussion between congregational leadership and pastors relative to the maintenance, repair, and general use of a church owned home. It is understood the following areas may have more or less relevance to specific congregational situations.

_____ 1. The congregation has thoroughly cleaned, and redecorated as needed, the parsonage prior to use by incoming pastoral family.

_____ 2. The following appliances have been installed in the parsonage, are being properly maintained by the parsonage family, and serviced and annually inspected by the congregation

Recommended:

_____ Stove	_____ Refrigerator	_____ Dishwasher
_____ Washer/Dryer	_____ Air conditioning	_____ Microwave
_____ Water Softener	_____ _____	_____ _____

As Needed/Optional:

_____ Garbage disposal	_____ Water purifier	_____ TV antenna/Cable/Dish
_____ Humidifier/Dehumidifier	_____ _____	_____ _____

_____ 3. The following services/utilities are being paid directly by the congregation:

_____ Electricity	_____ Soft water service	_____ Gas/LP	_____ Cable (optional)
_____ Telephone (excluding personal calls)	_____ Garbage (and other city-billed services)	_____ _____	_____ _____

_____ 4. The following items have been supplied by congregation by mutual agreement:

_____ Paint	_____ Wallpaper	_____ Window coverings
_____ Floor coverings	_____ Light fixtures	_____ Ceiling fans
_____ _____	_____ _____	_____ _____

_____ 5. Because the congregation owns the parsonage and grounds, it shall be their responsibility to provide regular grounds maintenance (e.g. lawn mowing, landscaping, snow removal). Therefore, any expected role of the pastor in such matters has been discussed initially and reviewed annually.

_____ 6. When it becomes time to redecorate the parsonage, consideration of such matters as color and fabric selection, floor covering options, and overall design has been done in consultation with those living in the parsonage. The congregation will determine the price range for both individual items and the total cost of the redecoration.

_____ 7. An annual inspection of the parsonage has been conducted that included:

- _____ - Major kitchen appliances and heating and cooling systems.
- _____ - Areas in need of minor and major repair.
- _____ - Immediate and long range redecorating and modernizing projects
- _____ - _____

_____ 8. After the annual inspection, the pastor and congregational leaders have discussed inspection findings and have mutually agreed on: 1) the repairs, maintenance, and any redecorating plans that will be undertaken during the upcoming year, 2) who will be responsible for completing the work, and 3) who will pay for each approved expenditure.

Addendum C

HOUSING ALLOWANCE RESOLUTION

(Insert for Congregation Council Minutes)

In order to permit _____ (Name of Pastor) _____ to benefit from the provisions of Section 107 and 108 of the Internal Revenue Code of 1954, the council specifies that the total compensation paid to her/him during the fiscal year ended (Subsequent Year) includes a housing allowance.

_____ Name of Pastor _____ estimates that she/he will spend \$ _____ during the year for housing expenses. Since such approval by the council would permit her/him to deduct that amount from her/his taxable income and has no further effect upon our congregation or budget, it was

RESOLVED,

That the total compensation of \$ (Amount) paid to _____ (Name of Pastor) _____ includes a housing allowance of \$ (Amount) .

Signature	Title	Date

(The above resolution should be included in the minutes of the congregation council prior to January 1 of each year. A copy should be made, signed and titled by the president or secretary of the congregation, and given to the pastor(s) for his/her records.)

MINISTER/STAFF PERSON CHURCH AUTOMOBILE EXPENSE REPORT

For the Month of _____, 20__

Vehicle Description: _____
 (Use a separate report for each vehicle)

MILEAGE METHOD

Day Of Month	General Description of Travel Purpose (At the discretion of payroll person, minister/staff person's appointment book must reconcile with this column. When confidentiality is necessary, use "private" as descriptor.)	Total Miles Traveled (Do not include commute or personal miles) [1]	Tolls & Parking [2]
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
Total for Columns [1 & 2]:			
Current Mileage Reimbursement Rate Per Mile:			
Total for Column [1] times (x) current mileage reimbursement rate per mile:			
TOTAL Automobile Business Expense (A) Add last line of column [1 & 2]:			