

North/West Lower Michigan Synod

2016 Compensation Guidelines for Pastors, Rostered Lay Leaders, Synodically Authorized Ministers, and Other Staff



**North/West Lower Michigan Synod
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Preface

The ELCA recognizes four categories for Rostered Leaders. Each rostered person has been fully approved by their Candidacy Committee and called to serve in their respective ministry fields.

- **Pastors** have received theological and practical training for the ministry of Word and Sacrament that is carried out in a variety of settings in congregations and institutions of the ELCA. They have a 4-year Masters of Divinity degree and are ordained by the ELCA.
- **Associates in Ministry** 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 their primary service area and are commissioned by the ELCA.
- **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.
- **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, institutions of the ELCA, or in non-church related organizations. Diaconal Ministers have a Masters level theological degree and are consecrated by the ELCA.

Enclosed are the **2016 North/West Lower Michigan Synod Compensation Guidelines** for these rostered leaders (see Sections I-III). Also included are guidelines for Synodically Authorized Ministers and other congregation staff members (see Section IV). These guidelines are offered as input for congregation councils and other leadership teams to determine just and honorable salary, benefits, allowances, and reimbursements for those in ministry across our synod.

Congregations are expected to use the synod guidelines as a resource in establishing compensation packages; they are not intended as any US federal tax advice. Individual rostered leaders and congregations are encouraged to consult with a tax expert as needed to ensure compliance with applicable Internal Revenue Service rules and regulations. If there are any discrepancies in information between what is contained in these guidelines related to housing and social security allowance and what is provided by the IRS, information provided by the IRS is controlling and should be used. Further, if there are any discrepancies in information between what is contained in these guidelines related to pension and insurance benefits and what is provided by Portico Benefit Services, information provided by Portico Benefit Services and the applicable summary plan descriptions are controlling and should be used.

The following links to IRS and Portico Benefit Services information are provided for reference:

- General link to IRS On-Line Publications [<http://www.irs.gov/publications/>]
- IRS Topic 417 – Earnings for Clergy [<http://www.irs.gov/taxtopics/tc417.html>]
- IRS Publication 517 - Social Security and Other Information for Members of the Clergy and Religious Workers [<http://www.irs.gov/publications/p517/>]
- With regard to Cost of Living Allowance (COLA), visit the Social Security website at www.ssa.gov as well as contact your local Chamber of Commerce. These are very helpful in finding the actual cost of living variances in your specific county.

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- Since there are many factors in figuring health benefits rates, contact the Portico Benefit Services by phone (800-352-2876) or e-mail (mail@porticobenefits.org) for information and assistance. Additional information, including on-line calculators and forms are available at the following websites:
 - Portico Benefit Services Employer Page: <https://employerlink.porticobenefits.org>
 - Portico Benefits Cost Calculator Tool: <https://employerlink.porticobenefits.org/Resources/Calculators/BenefitsCostCalculator.aspx>
- The ELCA website (www.elca.org) also contains further compensatory information.

These synod guidelines are maintained and updated annually by the Executive Committee of Synod Council in partnership with the Assistant to the Bishop for Congregational & Leadership Excellence. Changes to the guidelines are reviewed and approved annually by Synod Council and the final document is publicized on the synod website (www.mittensynod.org) for on-going reference. These annual guidelines include recommended increases to base salaries based on cost of living and other strategic inputs along with changes to general guidelines for reimbursements and time off to ensure consistency with other synods in our region. Merit based increases also continue to be encouraged where appropriate based on an individual congregation's overall compensation package and a pastor's role and responsibilities within his or her congregation.

I. Compensation for Regular Full-Time, Regular Part-Time, and Limited Part-Time Pastors

These guidelines are applicable to pastors who are in positions designated as regular full-time (benefit eligible), regular part-time (benefit eligible; less-than-full-time, but regularly scheduled to work more than 20 hours per week), or limited part-time (generally not eligible to participate in benefits unless specifically indicated otherwise; regularly scheduled to work less than 20 hours per week). Guidelines for pastors in contracted, supply, or interim positions are provided in Section II.

A pastor assumes many responsibilities – they are preachers, evangelists, administrators, teachers, counselors and leaders. The ELCA requires eight years of study (including a bachelor's and master of divinity degrees) as a part of the preparation for ordained ministry. Compensation for pastors should be comparable to professional positions of equal responsibility, education, and time commitment.

Adequate compensation enables a pastor to fulfill responsibilities and obligations, encourages vocational satisfaction, and encourages a pastor's best efforts and gifts. Congregations and our synod have an obligation to review compensation plans annually. We also expect pastors to take initiatives in seeking annual reviews of compensation.

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Inadequate compensation may result in discouragement and dissatisfaction. This sometimes occurs as a pastor's family cannot maintain financial stability, as negative attitudes toward the congregation and church begin, or as an inability to participate in continuing education programs. Inadequate compensation means low contributions to retirement plans, which leads to inadequate retirement income. All of these realities increase the occurrence of resignations from ordained ministry, make it more challenging to recruit able candidates to our synod, and can create a poor image of the church in our communities.

Our synod recognizes there are pastors and congregations who, for a variety of reasons, move forward with salaries that are below the synod's recommended minimum guidelines. We caution these pastors and congregations, however, that they are doing disservice to the congregation, other pastors, and pastoral successors by allowing the compensation package to remain below recommended minimum guidelines. In such situations, the congregation, pastor, and bishop's office should work together to develop a short-term (2-3 year) plan to move toward minimum guidelines and/or implement other support strategies.

A Statement of Compensation, Benefits and Responsibilities form (Appendix A) should be completed and submitted to the bishop's office annually. Links to information from the IRS and Portico Benefits Services are provided in the Preface section of this document for reference.

A. Base Compensation

Base Salary (A-1)

The base salary for **Ordained Ministers** (pastors) is determined using the following factors:

- The 2016 Yearly Suggested Base Salary Grid for Clergy or Cost of Living Increase based on their current base salary, whichever is greater
- Other factors to be considered (not an inclusive list):
 - earned merit or performance
 - education (either advanced or specialized)
 - educational debt
 - prior experience of second career candidates
 - length of time in the parish
 - breadth and complexity of responsibilities
 - financial ability of the congregation
 - other concerns identified by the congregation/pastor
 - housing allowance (changes up or down can impact base salary; see below)
- Base salary does not include:
 - Housing, utilities, or other such items
 - car allowance
 - continuing education allowance
 - pension and insurance benefits
 - honorariums or other fees received for weddings, funerals, and outside speaking engagements

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- Income received by a spouse is not a consideration when establishing base salary

Changes for 2016 for Recommended Base Salaries for Pastors:

- All changes are applied to the recommended base salary for 0-1 years of service which is the starting point for all other “Years of Service” recommendations.
- Recommended base salaries for 2016 are adjusted based on the following:
 - Cost of Living Allowance (COLA):** The most recent COLA increase of **1.7%** (2015) was used to establish the 2016 guidelines. Information on COLA can be found at <http://www.socialsecurity.gov/news/cola/> (keyword COLA).
 - Region 6 Assessment:** Within the North/West Lower Michigan Synod – 2015 Compensation Guidelines, the recommended base salary for 0-1 years of service included a strategic adjustment (increase) of \$2000 to attempt to obtain consistency between the synod’s base salaries and other regional synods. It is recognized that some congregations may not be able to fully include this strategic increase in their pastor’s compensation package in a single calendar year. If this is the case, it is recommended that congregations develop a 2- to 3-year plan (in consultation with the bishop as needed) to gradually bring a pastor’s compensation package in line with the minimum base salary recommendation.

2016 Yearly Suggested Base Salary Grid for Pastors

These figures are minimum base salaries based on a regular full-time call and assume the pastor will receive a housing allowance or parsonage in addition to the base salary. Salaries for regular part-time or limited part-time calls should be based on a corresponding percentage of these guidelines.

Years of Service	Recommended Base Salary
0-1	35,100
2	35,600
3	36,100
4	36,600
5	37,100
6	37,600
7	38,100
8	38,600
9	39,100
10	39,600
11	40,100
12	40,600
13	41,100
14	41,600
15	42,100
16+*	42,800*

*For over 15 years of service, a minimum of \$700 should be added for each additional year of service.

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Merit Based Raise (A-2)

In consideration of pastors and other rostered leaders whose work (i.e., performance) meets or exceed expectations and the congregation's goals for ministry, congregations are encouraged to consider appropriate merit increases (typically 1-3%) in addition to the cost of living increase each year.

Housing (A-3)

Housing provided for a pastor should be comparable to at least the average home in the congregation and community. The congregation should provide either a suitable parsonage or a housing allowance.

- Parsonage
 - If a parsonage is provided, the congregation should assume all costs for maintenance and utilities (except for personal long distance phone charges).
 - It is important that parsonages be sufficiently maintained. An annual walk-through of the parsonage by the council or delegate team is advised to note the general condition of the home and plan for regular maintenance or other improvements.
 - Equity Allowance Plan (Housing Equity Allowance)
 - This plan is intended to provide for the needs of pastors who live in parsonages and therefore cannot build equity in a home. Pastors in this situation often come to retirement with limited savings and have difficulty providing housing for themselves and their spouses on limited retirement income once a parsonage is no longer available.
 - When a pastor lives in a parsonage provided by the congregation, the congregation should increase its contribution to the pastor's pension plan by at least **an additional 3%** of the base salary.
- Housing Allowance
 - If a parsonage is not provided, a housing allowance is required. If a housing allowance is provided, the congregation council (or equivalent leadership team) must designate it prior to January 1 of the year it is to be received. There must be written documentation and it must be provided in the congregation council (or equivalent) minutes.
 - The housing allowance should be **at least 30%** of the minimum base salary to cover expenses including mortgage payments (interest and principal) or rental payments, taxes, and fire and home liability insurance premiums, and utility costs. The only expenses specifically excluded by the regulations are those for food and maid service. Congregations should consider the average median home value found in the local area (i.e., based on zip code, etc.).
 - Once the Base Salary and Housing Allowance are set, pastors can choose to adjust (increase or decrease) the Housing Allowance with accompanying increase or decrease to the Base Salary. The total sum of Base Salary + Housing Allowance should remain constant if adjustment to the Housing Allowance is

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made. It is suggested that congregations keep detailed documentation of any adjustments made to ensure future increases or changes are made with knowledge of the actual Base Salary amount.

Parsonage vs. Housing Allowance

Many parishes have defined housing provisions for the pastor. However, some might encounter a change from parsonage to housing allowance, which enables a pastor to purchase his or her own home. There are advantages in either decision, only a few of which are listed here:

- Parsonage
 - The pastor could be more mobile and would not have to give thought to the direct responsibilities of personal home ownership (e.g., mortgage payments, maintenance, taxes, insurances, etc.)
 - The congregation will have housing available immediately for a new pastor and will have the advantage of equity.
- Home Ownership
 - Allows the pastor to select a location and build equity, providing a hedge against inflation.
 - The congregation does not have the responsibility of maintenance, taxes, insurance, etc.

Social Security Allowance (A-4)

Currently, Social Security tax and Medicare is 7.65% (6.2% SS and 1.45% Medicare) for employer and 7.65% for the employee. That means employees pay one half of the total Social Security assessed tax, and the employer pays the other half. Pastors are in a unique situation in that according to the Internal Revenue Service, ordained professionals are classified not as 'employees', but as 'self-employed' meaning clergy are expected to pay the entire 15.3% Social Security tax.

Under current law, congregations are prohibited from directly paying social security tax for their pastors. For this reason, throughout the ELCA, synods strongly recommend that all congregations pay the additional 7.65% as a **Social Security offset/allowance**. This offset/allowance is calculated based on the total of the Base Salary + Housing Allowance. The allowance must be considered as salary (i.e., part of the defined compensation) in reporting to the IRS, and is also considered income when computing pension plan contributions.

Minimum Defined Base Compensation

Minimum defined base compensation is equal to the Base Salary + Housing or Housing Allowance + Social Security Allowance.

Example: For a First Call Pastor with 0-1 years of experience, the minimum defined base compensation targeted based on the guidelines would be \$35,100 (targeted base salary) + \$10,530 (targeted housing at 30% base salary) + \$3,491 (Social Security Allowance at 7.65% of base salary + housing) equaling (=) \$49,121.

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As stated previously in the Housing Allowance section, once the Total Base Compensation (Base Salary + Housing + Social Security Reimbursement) is determined, the amount of this total that is designated as Housing Allowance can be adjusted to meet the needs of the pastor as long as the Total Base Compensation remains the same. In other words, the pay designated as salary on the W2 can decrease (or increase) as the part designated as Housing Allowance can increase (or decrease). The overall Total Base Compensation should remain the same. Again, it is suggested that congregations keep detailed documentation of any adjustments made to ensure future increases or changes are made with knowledge of the actual Base Salary amount.

B. Pension and Insurance Benefits

Pension (B-1)

The Pension and Other Benefits Plan of the Portico Benefit Services, includes the pastor's pension, personal and family health-dental insurance, disability and survivor benefits, and a small administrative cost. The cost to the congregation is based on the age of the pastor **as of December 31, 1987**, and the pastor's salary, housing, and Social Security Allowance. In addition, the cost varies if Medical/Dental coverage is for member, member and spouse, member and children or member, spouse and children.

Beginning in 1995, members who have medical/dental insurance through another employer-provided plan (i.e., spouse, or former employer) may waive the medical and dental portion of the Portico plan. However, the congregation would still be responsible for Disability and Retiree Support.

Portico Benefit Services Pension Plan

Upon election of participation in the program offered by the Portico Benefit Services, each congregation's contribution to the program is based on the percentages defined below.

Predecessor church (ALC, LCA, AELC) plan members with continuous participation since 1987:

Age on December 31, 1987:	
65 yrs or older:	12%
55-64 yrs:	11%
All other members:	10%

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

Pretax Contribution Agreement (Optional Pension Payments)

The pastor and the congregation may elect to enter into an agreement whereby additional contributions are made to the pastor's pension plan. The Internal Revenue Service sets annual limits for retirement plan contributions. Contact the Portico Benefit Service Center for more details [(800) 352-2876].

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Medical and Dental Insurance (B-2)

Medical and Dental insurance is provided through Portico Benefit Services. The sponsored member's employer furnishes the required monthly contributions for the member's coverage to Portico Benefits Services.

- Contribution rates are aligned to individual synods and geographical areas within synods because medical and dental expenses vary according to area. Contact Portico for your area's rate (<https://www.porticobenefits.org/>).
- Rates are also based on the member's coverage level. There are four coverage levels, each level has an established minimum and maximum contribution:
 - Member Only
 - Member and Spouse
 - Member and Children
 - Member, Spouse, and Children

Sponsored Couples

If both spouses are sponsored in the Portico Benefits Services, contact Portico for more information and guidance.

Portico Benefit Services

Contact Portico Benefits Services for information about Pension and Insurance. There are forms available online. To report new contact information, change of salary, or end of call, contact a Portico representative directly at <https://porticobenefits.org/>.

Disability

In the event of a pastor's disability, it is recommended that the congregation continue to pay the full salary for the first sixty (60) days of disability, until the disability benefits of the ELCA Pension Plan take effect.

- This plan pays 2/3 percent (66.6%) of "Monthly Defined Compensation" beginning with the third month of disability.
- It is recommended that the congregation continue to provide housing or housing allowance during temporary disability or until termination of Call.
- If the disability continues for six (6) months, the congregation council in consultation with the bishop shall recommend a course of action to the congregation and the pastor.

C. Expenses

Automobile (C-1)

Congregations should provide an adequate car allowance in one of the following ways:

- Reimburse the pastor for actual miles driven in service of the congregation (up to an annual designated amount set by the congregation).
 - This can be done on a cents per mile basis. Such reimbursement should be consistent with the current IRS rate (i.e., 57.5 cents/mile in 2015; www.irs.gov)
- Pay the pastor a fixed amount in equal monthly installments for the year.

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- This is generally the least complicated way to handle the matter, but not the most favorable way when dealing with taxes.
- If used, income per month needs to be added to salary at year-end.
- A congregation may also buy or lease a vehicle and assume the total cost of operation. Experience indicates that unless the vehicle is driven more than 30,000 miles annually, ownership is not the most cost efficient option.

Continuing Education (C-2; D-2; D-3)

It is recommended that each congregation annually budget **a minimum of \$1000 and two weeks per year** for a pastor's continuing education. This should include a maximum of two Sundays if required for travel or conference time.

- Accumulation of time and funds to permit flexibility may be negotiated between the pastor and congregation council. Accumulation over a 2-year or 3-year period is suggested.
- Further information about continuing education is provided in Section D (Paid Time Off)

Professional Expenses (C-3)

The congregation and the pastor should share professional expenses such as theological books, periodicals, program materials, and other educational materials. Coverage of expenses for official meetings of the synod is required.

Computers and Cell Phones (C-5)

It is recommended that the congregation provide the pastor with a computer (laptop and/or desktop with monitor, keyboard, etc.) and a cell phone to facilitate ministry. Items to note:

Computers

- A computer system provided by the congregation for the pastor's use remains the property of the congregation (including all information stored on the computer) and is to be treated as a business expense that is not taxable to the pastor.
- A computer system purchased by the pastor is NOT a deductible business expense, even when used for business purposes.

Cell Phones

- A cell phone provided by the congregation for the pastor's use remains the property of the congregation and is a non-taxable business expense if the council minutes state it is primarily provided for non-compensatory business reasons (such as the need to be accessible at all time for work-related emergencies).
- The pastor may be provided with a non-taxable cell phone reimbursement if council minutes state that the pastor is required to maintain a personal cell phone for non-compensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e., reimbursement covers the basic monthly plan, not the family plan for extra minutes).

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Moving Expenses (C-6)

- Moving expenses normally are paid in full by the calling congregation.
- It is recommended that the pastor submit three estimates to the congregation.

D. Paid Time Off

Weekly Time Off

- Pastors are responsible for setting their schedules to meet the needs and expectations of their call. Pastors, like anyone else, need time off from work to replenish and re-energize. Congregations should ensure that each pastor has the equivalent of **two full days off** per week. The pastor's weekly schedule (days/hours) may be negotiated as necessary.
- For the well-being of the pastor and health of the congregation, it is suggested that his or her schedule generally **not exceed 50 hours** in a work week. If longer work weeks are more the "norm" rather than the exception, congregation councils (or equivalent) are encouraged to partner with the pastor to assess alternate resource options, including items such as:
 - determining if sufficient need and capacity (financial and otherwise) is in place to warrant calling another rostered leader to serve the congregation
 - identifying possible opportunities for appropriate delegation of responsibility to staff members or lay leaders
 - ensuring effective time management strategies are being utilized
 - identifying responsibilities that are lower priority and could be done at a reduced frequency or discontinued
 - review, prioritization, and possible adjustment to expectations set forth within the call (done in consultation with the synodical bishop)

Vacation (D-1)

- Vacation time is **four weeks** (including four Sundays)
- Attendance at official Synod or Churchwide assemblies, conferences, and continuing education are not considered vacation time.
- Additional discussion and clarification should be made regarding days off, provision for national holidays, other small blocks of "off" time, whether unused time is carried over to the next year, and whether unused time is paid out at the end of the call.

Continuing Education (C-2; D-2; D-3)

In order to update skills and thereby strengthen ministries, pastors are encouraged to enroll in courses of advanced study as such activities improve and build ministry. 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 equivalent. These experiences are to be taken with colleagues and under responsible sponsorship, capable directors, and qualified instructors, and should be pre-approved by the congregation council or equivalent.

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- Pastors are encouraged to work with their congregation council annually in planning, reviewing and recording continuing education activities and hours. These continuing education endeavors are also to be reported annually to the Synodical Bishop.
- It is recommended that each congregation annually budget a **minimum of \$1000 and two weeks per year** for a pastor's continuing education. This should include a maximum of two Sundays if required for travel or conference time.
 - Accumulation of time and funds to permit flexibility may be negotiated between the pastor and congregation council. Accumulation over a 2-year or 3-year period is suggested.
 - The scheduling of continuing education should be determined by the pastor in consultation with the congregation council. As appropriate, the synodical bishop can also be consulted.
 - Official meetings of the synod such as Synod Assembly, Churchwide Assembly, conference meetings, or other leadership events are not included as continuing education.
- First Call Pastors are required to participate in First Call Theological Education (FCTE) for the first three years of ministry. FCTE includes but is not limited to a Fall Retreat (2-3 days) and a Spring Retreat (2-3 days).
 - Congregations should work with first call pastors to determine other continuing education experiences for the growth of the pastor and the congregation.
 - A First Call Theological Education Covenant shall be discussed and completed by the Pastor, Council President, and Assistant to the Bishop.

Sick Leave (D-4)

- Sick Leave should be provided for **up to six weeks per year** with full salary, housing, and benefits.
 - This is not accumulated and should not be abused. This is not an entitlement.
 - Provision may be made for further unpaid time for disability recovery as agreed upon by the congregation, but with a stipulation that unused accumulated sick leave will not be compensated at the end of the Call.

Maternity Leave (D-5)

- Provisions for maternity leave shall include **up to six consecutive weeks** (including Sundays) with full salary, housing and benefits.
- If a longer leave is sought by the pastor but not medically required, additional time may be negotiated by the pastor with the congregation council and provisions should be made for appropriate reduction in salary and other compensation.
- If a longer leave is medically required, it should be handled as any other disability.

Paternity Leave/Adoptive Parental Leave (D-5)

- Provisions for paternity leave and adoptive parental leave shall include up to six consecutive weeks (including Sundays) with full salary, housing and benefits.

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- Because of special concerns or needs, additional time may be negotiated by the pastor with the congregation council and provisions should be made for appropriate reduction in salary and other compensation, with appropriate documentation and approval by the congregation council.

Parenting Leave (D-6)

- Parenting leave is directed towards illness (such as spouse, child, or parent) or other special needs. Such leave should include up to six weeks (including Sundays) full salary, housing, and benefits with appropriate documentation and approval by the congregation council.
- Because of special concerns or needs, additional time may be negotiated by the pastor with the congregation council and provisions should be made for appropriate reduction in salary and other compensation, with appropriate documentation and approval by the congregation council.

Leave of Absence

- Congregations and pastors are encouraged to formulate a contingency plan in advance for possible leave of absence. If desired, this may be made with synod staff consultation.

Study/Sabbatical Leave (D-7)

- A sabbatical leave offers an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities.
- A sabbatical is encouraged for full-time pastors who have been in their present setting five years or more.
- See Appendix C (“Sabbatical Policy - North/West Lower Michigan Synod”) for more details.

II. Compensation for Contracted, Supply, and Intentional Interim Pastors

Pastors in regular part-time or limited part-time calls should refer to Section I for compensation guidelines.

Pastors Under Contract

In those instances where a congregation contracts for services of a pastor on a daily (eight-hour day) basis, the recommended compensation is:

- \$200 per day plus expenses
 - Meals and mileage at the current IRS rate (i.e., 57.5 cents/mile in 2015).
- If a full day is not required, a congregation may contract based on an hourly rate of \$25 per hour, with minimum pay of two hours or \$50.

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Supply Pastors

Compensation for supply preaching (including sermon preparation, travel time, fellowship and worship time) should be as follows:

- \$150 for one worship service
- \$50 for each additional worship service
- Mileage at the current IRS rate (i.e., 57.5 cents/mile in 2015)
- When an additional worship service is scheduled for Saturday or Sunday evening, the congregation is also responsible for supplying overnight lodging upon the request of the supply pastor.
- The congregation may also compensate the supply pastor for meals while in town.
- When services are not held on consecutive days, the supply preacher will be compensated each day as a separate event.

Intentional Interim Pastors

An **Intentional Interim Pastor** is a pastor who has received specialized training and has been called by the Bishop and Synod Council to serve as an interim pastor with the intention of dealing with transitional or healing issues in the congregation. Their interim call may be either full-time, part-time or limited part-time in nature.

- **Base Compensation**
 - Whenever possible, the Base Salary will conform to the 2016 Yearly Suggested Base Salary Grid for Pastors (Section I), according to the interim pastor's years of service.
 - A Housing Allowance equal to 30% of the Base Salary or as agreed upon with pastor (the pastor may allocate some of salary to housing). Alternatively, housing may be provided by the congregation as negotiated with the interim pastor.
 - A self-employed Social Security payment allowance will be provided.
- **Pension and Insurance Benefits**
 - The congregation will sponsor the pastor in the Pension and Other Benefits Program of the ELCA, including health, retirement, disability, and retiree support.
 - The pastor may choose to waive health coverage if he or she has coverage from another source.
- **Expenses**
 - If the pastor will be commuting more than forty miles (one way), the congregation is encouraged to provide additional salary to offset the additional expense of a lengthy commute. Mileage from home to office is not a reimbursable business expense.
 - The congregation will reimburse the pastor for miles driven in service to the congregation in accordance with IRS guidelines (i.e., 57.5 cents/mile in 2015; www.irs.gov) up to an established maximum number of miles.
 - The congregation will pay for the pastor's attendance at official synod meetings.

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- A continuing education allowance shall accrue at the rate of \$83.33 per month. The pastor shall also accrue one day per month paid leave of absence to attend continuing education. Any unused time and funds will move with the pastor to the next appointment.
- If the pastor will be lodging overnight in the community served, the congregation will provide for suitable lodging.
- **Paid Time Off**
 - Vacation with pay shall accumulate at the rate of one week (including one Sunday) for every 3 months of service. Some or all of the earned vacation may be taken at the conclusion of the pastor's term of service.
 - Sick leave with pay shall accumulate at the rate of one day for every month served, cumulative to 30 days of sick leave. Unused accumulated sick leave will not be compensated at the end of the Call.
 - Short-term or long-term disability concerns shall be handled according to Portico guidelines.

III. Compensation for Associates in Ministry, Deaconesses, and Diaconal Ministers Under Call (Rostered Lay Leaders)

Associates in ministry, diaconal ministers, and deaconesses come to our synod and congregations with varied skills and experiences and as a result, may assume many different responsibilities. Job descriptions vary and are developed by the congregation. The ELCA requires specialized training for certification as an associate in ministry, diaconal minister or deaconess (hereafter referred to as rostered lay leader). Compensation for these rostered lay leaders should be comparable to professional positions of equal responsibility and training within a congregation's region or within the synod. Adequate compensation enables these rostered lay leaders to fulfill responsibilities and obligations, encourages vocational satisfaction, and encourages a rostered lay leader's best efforts and gifts. Congregations and our synod have an obligation to review compensation plans annually. We also expect rostered lay leaders to take initiatives in seeking an annual review of compensation.

Inadequate compensation may result in discouragement and dissatisfaction. This sometimes occurs as a rostered lay leader's family cannot maintain financial stability, as negative attitudes toward the congregation and church begin, or as an inability to participate in continuing education programs. Inadequate compensation means low contributions to retirement plans, which leads to inadequate retirement income. All of these realities increase the occurrence of resignations from rostered lay ministry, make it more challenging to recruit able candidates to our synod, and can create a poor image of the church in our communities.

Our synod recognizes there are rostered lay leaders and congregations who, for a variety of reasons, choose to be content with salaries that are below the synod recommended minimum guidelines. We caution these rostered lay leaders and congregations, however, that they are

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doing disservice to the congregation, other rostered lay leaders, and successors by allowing the compensation package to remain below recommended minimum guidelines. In such situations, the congregation, rostered lay leader, and bishop's office should work together to implement other support strategies.

A Statement of Compensation, Benefits and Responsibilities form for Rostered Lay Leaders (Appendix B) should be completed and submitted to the bishop's office annually. Letters and numbers in this document correspond to that form. Links to information from the IRS and Portico Benefits Services are provided in the Preface section of this document for reference.

A. Base Compensation

In establishing the salary package for the rostered lay leader, the following criteria are to be considered:

- Education (degree or non-degree)
- Length & breadth of experience*
- Full-time/Part-time
- Certification by ELCA or predecessor church bodies
- Quality of performance
- Job description / complexity of responsibilities
- Involvement in continuing education
- Cost of living in a particular geographical area
- Educational debt
- Compensation for comparable level positions in the community or geographical area

*Appropriate credit should be given for prior employment experience, volunteer ministry experience, ministry experience in non-Lutheran settings, church agency employment or volunteer work, and non-ministry experience, particularly of second career candidates.

Changes for 2016 for Recommended Base Salaries for Rostered Lay Leaders:

- All changes are applied to the recommended base salary for 0-5 years of service which is the starting point for all other "Years of Service" recommendations.
- Recommended base salaries for 2016 are adjusted based on the following:
 - **Cost of Living Allowance (COLA):** The most recent COL increase of **1.7%** (2015) was used to establish the 2016 guidelines. Information on COLA can be found at <http://www.socialsecurity.gov/news/cola/> (keyword COLA).
 - **Region 6 Assessment:** For 2016, the recommended base salary for 0-5 years of service includes an additional strategic increase of \$2000 to bring the synod's base salaries for rostered lay leaders in line with (and thereby competitive with) nearby synods. It is recognized that some congregations may not be able to fully include this strategic increase in their rostered lay leader's compensation package in a single calendar year. If this is the case, it is recommended that a 2- to 3-year plan is developed to ensure steps are taken to bring compensation packages for full-time or

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part-time rostered lay leaders in line with these minimum base salary recommendations.

2016 Base Salary Chart for Rostered Lay Leaders

The salaries below are the minimum recommended annual salaries based on a full-time position. Salaries for less-than-full-time (includes long term part-time) positions should be based on a corresponding percentage of these guidelines.

Years of Service	Recommended Salary
0-5	32,500-34,500
6-10	34,500-36,500
11-15	36,500-38,500
16-20	38,500-40,500
20+	40,500-45,000

Social Security

Federal Tax Code requires congregations to pay for the employer's portion of the Social Security for Associates in Ministry, Deaconesses, and Diaconal Ministers.

Housing

Federal Tax Code does not permit a tax-deductible housing allowance for Associates in Ministry, Deaconesses, and Diaconal Ministers (rostered lay leaders).

B. Pension and Insurance Benefits

Pension and Health Insurance

Pension and insurance plans are to be provided for all rostered lay leaders employed by congregations who are regularly scheduled to work at least 20 hours per week or for at least 6 months per year.

Contact Portico Benefits Services for information about Pension and Insurance. There are forms available online at <https://porticobenefits.org/>. To report new contact information, change of salary, or end of call, contact Portico directly.

C. Expenses

Automobile and Travel (C-1)

It is recommended that the congregation reimburse rostered lay leaders for miles driven in service of the congregation.

- This can be done on a cents per mile basis. Such reimbursement should be consistent with the current IRS rate (i.e., 57.5 cents/mile in 2015; www.irs.gov).

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- This can also be done on the basis of specific reimbursement costs. In order to claim the IRS rate the rostered lay leader must own his or her automobile.

Continuing Education (C-2; D-2; D-3)

It is recommended that each congregation annually budget a **minimum of \$700** for rostered lay leaders along with two weeks per year (including Sundays) for travel and/or conference time.

- Accumulation of time and funds to permit flexibility may be negotiated between the pastor and congregation council. Accumulation over a 2-year or 3-year period is suggested.
- Further information about continuing education is provided in Section D (Paid Time Off)

Professional Expenses (C-3)

The congregation and the rostered lay leader should share professional expenses such as theological books, periodicals, program materials, and other educational materials. Coverage of expenses for official meetings of the synod is required.

Moving Expenses (C-6)

- Moving expenses normally are paid in full by the calling congregation.
- It is recommended that the rostered lay leader submit three estimates to the congregation.

D. Paid Time Off

Weekly Time Off

- Rostered lay leaders are responsible for setting their schedules to meet the needs and expectations of their position. They, like anyone else, need time off from work to replenish and re-energize. Congregations should ensure that each rostered lay leader has the equivalent of **two full days off** per week. The rostered lay leader's weekly schedule (days/hours) may be negotiated as necessary.
- For the well-being of the rostered lay leader and health of the congregation, it is suggested that his or her schedule generally **not exceed 50 hours** in a work week. If longer work weeks are more the "norm" rather than the exception, congregation councils (or equivalent) are encouraged to partner with the rostered lay leader to assess alternate resource options, including items such as:
 - determining if sufficient need and capacity (financial and otherwise) is in place to warrant additional staffing
 - identifying possible opportunities for appropriate delegation of responsibility to other staff members or congregational lay leaders
 - ensuring effective time management strategies are being utilized
 - identifying responsibilities that are lower priority and could be done at a reduced frequency or discontinued
 - review, prioritization, and possible adjustment to expectations set forth within the job description (done in consultation with the senior pastor)

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Vacation (D-1)

- Vacation time is **four weeks** (including four Sundays)
- Attendance at official Synod or Churchwide assemblies, conferences, and continuing education are not considered vacation time.
- Additional discussion and clarification should be made regarding days off, provision for national holidays, other small blocks of “off” time, whether unused time is carried over to the next year, etc.

Continuing Education (C-2; D-2; D-3)

In order to update skills and thereby strengthen ministries, full-time rostered lay leaders are encouraged to enroll in courses of advanced study. Such activities improve and build ministry. 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. These experiences are to be taken with colleagues and under responsible sponsorship, capable directors, and qualified instructors, and should be pre-approved by the congregation council.

- Rostered lay leaders are encouraged to work annually with their congregation council in planning, reviewing and recording their continuing education activities and hours. These continuing education endeavors are also to be reported annually to the synodical bishop.
- It is also recommended that each congregation annually budget **a minimum of \$700** for rostered lay leaders along with two weeks per year (including Sundays) for travel and/or conference time.
- Accumulation of time and funds to permit flexibility may be negotiated between the pastor and congregation council. Accumulation over a 2-year or 3-year period is suggested.
- Official meetings of the synod such as Synod Assembly, Churchwide Assembly, conference meetings, or other leadership events are not included as continuing education.
- First Call Rostered Lay Leaders are required to participate in First Call Theological Education (FCTE) for the first three years of ministry. FCTE includes but is not limited to a Fall Retreat (2-3 days) and a Spring Retreat (2-3 days).
 - Congregations should work with first call rostered lay leaders to determine other continuing education experiences for the growth of the rostered lay leader and the congregation.
 - A First Call Theological Education Covenant shall be discussed and completed by the Rostered Lay Leader, Council President, and Assistant to the Bishop.

Sick Leave (D-4)

- Sick Leave should be provided for up to six weeks per year with full salary, housing, and benefits.
 - This is not accumulated and should not be abused. This is not an entitlement.

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- Provision may be made for further unpaid time for disability recovery as agreed upon by the congregation, but with a stipulation that unused accumulated sick leave will not be compensated at the end of the Call.

Maternity Leave (D-5)

- Provisions for maternity leave shall include up to six consecutive weeks (including Sundays) with full salary, housing and benefits.
- If a longer leave is sought by the pastor but not medically required, additional time may be negotiated by the pastor with the congregation council and provisions should be made for appropriate reduction in salary and other compensation.
- If a longer leave is medically required, it should be handled as any other disability.

Paternity Leave/Adoptive Parental Leave (D-5)

- Provisions for paternity leave and adoptive parental leave shall include up to six consecutive weeks (including Sundays) with full salary, housing and benefits.
- Because of special concerns or needs, additional time may be negotiated by the pastor with the congregation council and provisions should be made for appropriate reduction in salary and other compensation, with appropriate documentation and approval by the congregation council.

Parenting Leave (D-6)

- Parenting leave is directed towards illness (such as spouse, child, or parent) or other special needs. Such leave should include up to six weeks (including Sundays) full salary, housing, and benefits with appropriate documentation and approval by the congregation council.
- Because of special concerns or needs, additional time may be negotiated by the pastor with the congregation council and provisions should be made for appropriate reduction in salary and other compensation, with appropriate documentation and approval by the congregation council.

Leave of Absence

- Congregations and rostered lay leaders are encouraged to formulate a contingency plan in advance for possible leave of absence. If desired, this may be made with synod staff consultation.

Study/Sabbatical Leave (D-7)

- A sabbatical leave offers an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities.
- A sabbatical is encouraged for full-time rostered lay leaders who have been in their present setting seven years or more.
- See Appendix C (“Sabbatical Policy - North/West Lower Michigan Synod”) for more details.

IV. Compensation for Synodically Authorized Ministers and Other Non-Rostered “At Will” Employees

Synodically Authorized Ministers

Synodically Authorized Ministers (SAMs) are non-rostered lay leaders who have successfully completed the synod’s SAM training program.

- From a salary perspective, SAMs should be compensated using the rostered lay leader guidelines or other equivalent employee guidelines used by a congregation.
- Consideration should be given to education, degree, life and/or parish experience, and the distance between the SAM’s home and the congregational site(s).
- Note: Synodically Authorized Ministers do not receive a Definition of Compensation. If a SAM is contracted to serve, a sample contract may be provided by the Bishop’s Office.
 - See “Guidelines Related to Synodically Authorized or Licensed Ministries” at <http://www.elca.org/About/Churchwide/Office-of-the-Secretary>.

Other Non-Rostered (“At Will”) Employees

- Congregations may have other non-rostered (“at will”) employees to consider in terms of compensation packages, including youth leaders, Christian education leaders, choir directors, administrative staff, financial administrators, musicians, custodians, etc.
- Employee guidelines (including compensation, benefits, time off, etc.) should be established by the congregation for their “at-will” employees. Compensation for these employees will be based on many factors, including:
 - Job responsibilities
 - Employee status (full time; part time)
 - Compensation for comparable jobs in the local area
 - The current minimum hourly wage as set by the State of Michigan (\$8.15/hr in 2015; \$8.50/hr in 2016).
- Specific recommendations for compensation of non-rostered employees are beyond the scope of this document. Congregations having questions regarding appropriate remuneration for youth leaders, Christian education leaders, choir directors, administrative staff, financial administrators, musicians, custodians, etc., can consult relevant resources such as:
 - American Guild of Organists (AGO)
 - Association of Lutheran Church Musicians (ALCM)
 - International Association of Administrative Professionals (IAAP)
 - Human resources professionals in local congregations or community organizations

Appendix A.

Statement of Compensation, Benefits, and Responsibilities for the Pastor

North/West Lower Michigan Synod

Prepared by _____

For the Reverend _____

For the period: _____ to _____

A. Base Compensation

The congregation will provide the following annual compensation:

- 1. Base Salary \$ _____
- 2. Merit based increase \$ _____
- 3. Housing (complete a or b)
 - a. Parsonage or other housing:
 - i. Utilities allowance \$ _____
 - ii. Furnishings allowance \$ _____
 - iii. Housing equity allowance \$ _____
 - b. Housing Allowance \$ _____
- 4. Social Security Allowance \$ _____

B. Pension and Insurance Benefits

The congregation will sponsor the pastor in the Pension and Other Benefits Program of the Evangelical Lutheran Church in America, which provides retirement, disability, survivor, and medical-dental coverage.

- 1. ELCA Pension at _____% of defined compensation
- 2. ELCA Medical and Dental Insurance (check one)
 - Member Only
 - Member, Spouse, and Children
 - Member and Spouse
 - Coverage Waived
 - Member and Children
- 3. Other insurance or benefits:
 - _____ \$ _____
 - _____ \$ _____

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C. Expenses

The congregation will provide for the following expenses related to this pastor's ministry:

1. Automobile and travel allowance \$ _____
2. Continuing education expenses \$ _____
3. Other professional expenses \$ _____
4. Expenses for official meetings of the synod, as reimbursed \$ _____
5. Other (_____) \$ _____
6. Pay the moving expenses as follows: _____

D. Paid Time Off

1. Vacation time of _____ weeks per year, including _____ Sundays
2. Continuing education time of _____ weeks per year
3. Participation in a First-Call Theological Education Program, where applicable
4. Sick leave of up to ___ weeks with full salary, housing, and benefits.
5. Where applicable, maternity/paternity/adoptive parental leave up to _____ weeks with full salary, housing, and benefits.
6. Where applicable, parenting leave up to ___ weeks with full salary, housing, and benefits.
7. An extended study/sabbatical period of up to _____ months with full salary, housing, and benefits (after being in ordained ministry for 7 years and serving in the present setting 5 years or more).

E. Other Provisions

Special emphases of the pastor and special encouragement by the congregation:

1. During this time period, the pastor will give special attention in ministry to the following:
 - a. _____
 - b. _____
 - c. _____
 - d. _____
 - e. _____

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- 2. The congregation will encourage this pastor's ministry in the following ways:
 - a. Ongoing care through a Mutual Ministry Committee or alternate support model upon request
 - b. _____
 - c. _____
 - d. _____
 - e. _____

F. Other Matters

(Such as accountabilities, service on synodical or churchwide boards and committees, work in church-camp programs, or other such details)

We, the undersigned, certify that the necessary approvals of the congregations and congregational council have been granted for the provisions set forth above.

Congregation President

Council Secretary

Date: _____

Date: _____

I certify that I accept the above statement:

The Reverend _____

Date: _____

Note: Retain original in records of congregation. Make a copy for the pastor. As a matter of information, send a copy to the synodical office.

Appendix B.

**Statement of Compensation, Benefits, and Responsibilities
for the Rostered Lay Leader**

North/West Lower Michigan Synod

Prepared by _____

For _____

For the period: _____ to _____

A. Base Compensation

The congregation will provide the following annual base compensation: \$ _____

B. Pension and Insurance Benefits

The congregation will sponsor the rostered lay leader in the ELCA "Pension and Other Benefits" program, which provides retirement, disability, survivor, and medical-dental coverage.

1. ELCA Pension at _____% of defined compensation

2. ELCA Medical and Dental Insurance (check one)

Member Only

Member, Spouse, and Children

Member and Spouse

Coverage Waived

Member and Children

3. Other insurance or benefits:

_____ \$ _____
_____ \$ _____

C. Expenses

The congregation will provide for the following expenses related to this position:

1. Automobile and travel allowance \$ _____

2. Continuing education expenses \$ _____

3. Other professional expenses \$ _____

4. Expenses for official meetings of the synod, as reimbursed \$ _____

5. Other (_____) \$ _____

6. Pay the moving expenses as follows: _____

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D. Paid Time Off

1. Vacation time of _____ weeks per year, including _____ Sundays
2. Continuing education time of _____ weeks per year
3. Participation in a First-Call Theological Education Program, where applicable
4. Sick leave of up to ___ weeks with full salary, housing, and benefits.
5. Where applicable, maternity/paternity/adoptive parental leave up to _____ weeks with full salary and benefits.
6. Where applicable, parenting leave up to ___ weeks with full salary and benefits.
7. An extended study/sabbatical period of up to _____ months with full salary and benefits (after serving in present setting seven years or more).

E. Other Provisions

Special emphases of the rostered lay leader and special encouragement by the congregation will include:

1. During this time period, the rostered lay leader will give special attention in ministry to the following:
 - a. _____
 - b. _____
 - c. _____
 - d. _____
 - e. _____

2. The congregation will encourage this rostered lay leader in the following ways:
 - a. _____
 - b. _____
 - c. _____
 - d. _____
 - e. _____

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F. Other Matters

(Such as accountabilities, service on synodical or churchwide boards and committees, work in church-camp programs, or other such details)

We, the undersigned, certify that the necessary approvals of the congregations and congregational council have been granted for the provisions set forth above.

Rostered Lay Leader

Congregation President

Date: _____

Date: _____

Note: Retain original in records of congregation. Make a copy for the rostered lay leader. As a matter of information, send a copy to the synodical office.

Appendix C.

Sabbatical Policy - North/West Lower Michigan Synod

Introduction

It is important for congregations, pastors, and rostered lay leaders to realize the importance of life-long continuing education for their leaders through workshops, seminary courses and personal study to maintain and improve their skills. From time to time, however, it is very beneficial to the pastor or rostered lay leader, as well as the congregation, for there to be an extended period of time, a sabbatical, for planned study (via a formal academic program or under a tutor) and/or personal growth and renewal (self-directed or using a spiritual director) without the demands of daily parish responsibilities. Experience has shown that a congregation's ministry directly benefits from such study, growth, and renewal as long-term ministry is revitalized and stimulated.

Biblical Basis for a Sabbatical Leave

- EZEKIEL 20:12: "Moreover I gave them my Sabbaths, as a sign between me and them, so that they might know that I the Lord sanctify them." (NRSV)
- LEVITICUS 25:1-7: "The Lord said to Moses on Mount Sinai saying: Speak to the people of Israel and say to them: When you enter the land that I am giving you, the land shall observe a Sabbath for the Lord. Six years you shall sow your field, and six years you shall prune your vineyard, and gather in their yield; but in the seventh year there shall be a sabbath of complete rest for the land, a sabbath for the Lord: you shall not sow your field or prune your vineyard. You shall not reap the after growth of your harvest or gather the grapes of your unpruned vine: it shall be a year of completed rest for the land. You may eat what the land yields during its sabbath – you, your male and female slaves, your hired and your beloved laborers also, and for the wild animals in your land all its yield shall be for food." (NRSV)

Recommendation

- A sabbatical leave is recommended to provide an opportunity for a full-time pastor or full-time rostered lay leader to take an extended period of time on sabbatical for renewal, enrichment, study, spiritual growth, travel, skill development and research.
- **Pastors:** A full-time pastor shall be eligible for a sabbatical once he or she has been in ordained ministry for seven (7) years and has completed five (5) years in the current call. The pastor is eligible for a sabbatical every five (5) years after that.
- **Rostered Lay Leaders:** A full-time rostered lay leader shall be eligible for a sabbatical once he or she has completed seven (7) years in the current call. The rostered lay leader is eligible for a sabbatical every five (5) years after that.

Duration

- A sabbatical should be planned for up to three months (including the two continuing education weeks normally granted each year).

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- Vacation is not to be included as sabbatical time.
- As appropriate, the sabbatical leave may be continuous or split into two blocks of time. If split, both blocks of time should be taken within a 12-month period.

Cost to the Congregation

- The congregation will continue to pay full salary and benefits (includes housing for pastors).
- Car allowance will not be paid during the sabbatical period.
- Accrued continuing education dollars can be used for the educational costs of the sabbatical – suggest limiting to an accrual of three years maximum.
- The congregation is responsible for providing additional leadership support and service during the sabbatical time. This includes Sunday worship, teaching, leading the liturgy, confirmation camp, new member classes, visitation, funerals, weddings, etc.
- The congregation is not responsible to fund the sabbatical in any other way. However, the congregation may consider gifting as a means of providing additional financial assistance.

Planning

- There are several objectives to be considered by the pastor or rostered lay leader and the congregation during planning of a sabbatical:
 - Will this be a time of renewal that will help “recharge” the church professional spiritually and professionally so that he/she will return with new energy for ministry?
 - What are they learning that can be shared upon their return? How will this benefit the congregation?
 - How will this help the church professional grow as a person and as a professional? How will it enhance her/his ministry skills?
- Planning should begin the calendar year before the sabbatical so the congregation and pastors / rostered lay leaders can plan for financial and ministry adjustments.
- The sabbatical leave plan is to be developed in cooperation with the congregation council. The parties shall seek the counsel of the bishop before finalizing an agreement.

Commitments Following the Sabbatical

- Within six weeks of the completion of the sabbatical leave, the pastor or rostered lay leader shall present the congregation a written reflection on the experience and the implications for the ministry of the congregation and ministry in the parish.
- This written reflection shall be added to the pastor’s or rostered lay leader’s file in the bishop’s office.
- The pastor or rostered lay leader is expected to remain at least one additional year in the parish following the sabbatical.
- The congregation council shall evaluate the benefits and costs of the sabbatical as a basis for planning future sabbaticals.