

North/West Lower Michigan Synod

2022 Compensation Guidelines for Ministers of Word and Sacrament (Pastors), Ministers of Word and Service (Deacons), Synodically Authorized Ministers, and Other Staff



**North/West Lower Michigan Synod
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The ELCA recognizes two categories for Rostered Ministers: Ministers of Word and Sacrament (Pastors) and Ministers of Word and Service (Deacons). 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 typically have a 4-year Master of Divinity degree and are ordained by the ELCA.
- **Deacons (formerly Associates in Ministry, Deaconesses, or Diaconal Ministers)** have received theological and practical training for the **ministry of Word and Service**. **Deacons** go through the candidacy process of the ELCA before they are ordained for **ministry of Word and Service**. They may be called by a congregation, a synod or the churchwide expression. They serve within congregations as well as outside of congregations in schools, agencies and institutions. They strive to be witnesses to this church and the world. They represent the church in settings and positions other than the traditional role of pastor.

Enclosed are the **2022 North/West Lower Michigan Synod Compensation Guidelines** for these rostered ministers (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 – a starting point in establishing compensation for pastors, deacons, and lay staff. However, these are only guidelines. They cannot possibly speak to all congregations with varying financial and personnel resources and expectations. They are also not intended to provide US federal tax advice. Employees and congregations are encouraged to consult with a tax expert as needed to ensure compliance with applicable Internal Revenue Service (IRS) 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 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.

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.

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78 For 2022, these items should be noted:

- 79 • **2022 ELCA Pension and other Benefits:** To maintain the current level of benefits for rostered
80 **leaders** and “at will” employees, we recommend that the congregations of the North/West
81 Lower Michigan Synod continue to offer the ELCA **Gold+** Pension and other Benefits plan
82 option in for their employees.
 - 83 ○ The Gold+ plan option most closely resembles the 2013 ELCA Primary health coverage
84 (prior to the presentation of different levels). Having all congregations choose the Gold+
85 plan option will both continue to care for the health and well-being of all who serve under
86 call or terms of employment and eliminate many of the variables facing congregations
87 and employees in the midst of change.
 - 88 ○ The Portico benefit program is designed to align with the ELCA Philosophy of Benefits. As
89 such, it is a bundled (“all or nothing”) benefit program that combines five benefit plans
90 together to align with ELCA values and affirm the importance of benefits for the health
91 and wellness of this church.
 - 92 ○ ELCA congregations and other eligible sponsoring employers can participate in the ELCA
93 Pension and Other Benefits Program, which includes:
 - 94 1. ELCA Health Benefits Plan — Health benefits including medical and mental health,
95 dental, prescription drugs, support services, and wellness programs.
 - 96 2. ELCA Flexible Benefits Plan — Health flexible spending accounts (FSA), dependent
97 (day) care flexible spending accounts (FSA), health savings accounts (HSA), limited-
98 purpose flexible spending accounts (FSA), and personal wellness accounts, which can
99 be used to pay for eligible expenses.
 - 100 3. ELCA Retirement Plan — Sponsoring employers and eligible plan members contribute
101 to save money for plan members’ retirement.
 - 102 4. ELCA Disability Benefits Plan — Provides eligible disabled plan members a monthly
103 income, health benefits, life insurance, and retirement account contributions.
 - 104 5. ELCA Survivor Benefits Plan — Life insurance to help plan members’ beneficiaries with
105 financial obligations in the event of a death.
- 106 • **Increases to Base Salaries for Pastors, Deacons, and Other Staff:** Based on salaries offered
107 by other synods in our region (ELCA Region 6), the current economic climate, and economic
108 indicators such as the U.S. Department of Labor Consumer Price Index and Social Security
109 Administration’s Cost of Living Adjustment (COLA), an increase of **2.0 percent has been added**
110 **to the 2021 starting base salary models** to set the recommendations for 2022. In addition,
111 each year a staff person has an additional year of experience that adds value to the shared
112 ministry. This added experience needs to be considered in providing fair compensation for
113 employees.

114

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- 115 • **Bringing Compensation up to Guidelines:** If your congregation's pastor or other employees
116 have compensation packages that are below guidelines in terms of applicable base salary,
117 housing, benefits, etc., a strong, good-faith effort should be made to increase their
118 compensation to meet synod guidelines. The bishop is available for consultation as a plan to
119 achieve a fair and competitive compensation package is developed.

120 These synod guidelines are maintained and updated annually by the Executive Committee of
121 Synod Council. Changes to the guidelines are forwarded by Synod Council for approval at Synod
122 Assembly and the final document is publicized on the synod website (www.mittensynod.org) for
123 on-going reference.

124
125 The following references are provided for additional consideration:

- 126 • General link to IRS On-Line Publications [<http://www.irs.gov/publications/>]
- 127 • IRS Topic 417 – Earnings for Clergy [<http://www.irs.gov/taxtopics/tc417.html>]
- 128 • IRS Publication 517 - Social Security and Other Information for Members of the Clergy and
129 Religious Workers [<http://www.irs.gov/publications/p517/>]
- 130 • With regard to Cost of Living Allowance (COLA), visit the Social Security website at
131 www.ssa.gov (see Frequently Asked Questions) or contact your local Chamber of Commerce.
132 These are very helpful in finding the actual cost of living variances in your specific county.
- 133 • Since there are many factors in figuring health benefits rates, contact the Portico Benefit
134 Services by phone (800-352-2876) or e-mail (mail@porticobenefits.org) for assistance.
135 Additional information, including on-line calculators and forms are also available:
- 136 o Portico Benefit Services Employer Page: <https://employerlink.porticobenefits.org>
- 137 o Portico Benefits Cost Calculator Tool:
138 <https://employerlink.porticobenefits.org/Resources/Calculators/BenefitsCostCalculator.aspx>
- 139 • The ELCA website (www.elca.org) also contains further compensatory information.
- 140 • “[The Need for Clergy Renewal](https://alban.org/archive/the-need-for-clergy-renewal/)”, posted in December 2006 by Alban at Duke Divinity School
141 (<https://alban.org/archive/the-need-for-clergy-renewal/>)
- 142 • [Clergy Renewal: The Alban Guide to Sabbatical Planning](#) by A. Richard Bullock and Richard J.
143 Bruesehoff (available at www.rowman.com or www.amazon.com)
- 144 • [Journeying toward Renewal: A Spiritual Companion for Pastoral Sabbaticals](#) by Melissa Bane
145 Sevier (available at www.rowman.com or www.amazon.com)
- 146 • A [Compensation Handbook for Church Staff](#) is available at www.churchlawtoday.com. Click
147 “store” and look for [The 2018 Compensation Handbook for Church Staff \(or a more recent](#)
148 [version if available\)](#).
- 149 • [Pastor and People: Making Mutual Ministry Work](#) (www.augsburgfortress.org)
- 150 • [Our Staff: Building Our Human Resources](#) (available from www.augsburgfortress.org)

- 151 • Synodically Authorized Ministry Guidelines: see the following [www.elca.org](https://download.elca.org/ELCA%20Resource%20Repository/Guidelines_Synodically_Authorized_Ministries.pdf?_ga=2.169978976.1543437135.1591019415-850960564.1568489365) link:
152 https://download.elca.org/ELCA%20Resource%20Repository/Guidelines_Synodically_Authorized_Ministries.pdf?_ga=2.169978976.1543437135.1591019415-850960564.1568489365
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155 **I. Compensation for Full-Time and Part-Time Ministers of Word**
156 **and Sacrament (Pastors) under Call**

157
158 These guidelines are applicable to ministers of Word and Sacrament (pastors), who are in
159 positions designated as full-time and part-time (benefit eligible) under Letter of Call. The ELCA
160 defines a part-time (benefit eligible) call as less than full time but not less than, on average, 15
161 hours per week. Work that is less than 15 hours a week (on average) is not benefit eligible and is
162 arranged by contract rather than via a Letter of Call. Guidelines for pastors in contracted, supply,
163 or part time interim positions are provided in Section II.
164

165 A pastor assumes many responsibilities – they are preachers, evangelists, administrators,
166 teachers, counselors and leaders. The ELCA requires eight years of study (including a Bachelor
167 and Master of Divinity degrees) as a part of the preparation for ordained ministry. Compensation
168 for pastors should be comparable to professional positions of equal responsibility, education, and
169 time commitment.
170

171 Adequate compensation enables a pastor to fulfill responsibilities and obligations, encourages
172 vocational satisfaction, and encourages a pastor’s best efforts and gifts. Congregations and our
173 synod have an obligation to review compensation plans annually. We also expect pastors to take
174 initiatives in seeking annual reviews of compensation.
175

176 Inadequate compensation may result in discouragement and dissatisfaction. This sometimes
177 occurs as a pastor’s family cannot maintain financial stability, as negative attitudes toward the
178 congregation and church begin, or as an inability to participate in continuing education programs.
179 Inadequate compensation means low contributions to retirement plans, which leads to
180 inadequate retirement income. All of these realities increase the occurrence of resignations from
181 ordained ministry, make it more challenging to recruit able candidates to our synod, and can
182 create a poor image of the church in our communities.
183

184 Our synod recognizes there are pastors and congregations who, for a variety of reasons, move
185 forward with salaries that are below the synod’s recommended minimum guidelines. As an
186 example, healthcare costs through Portico increase each year – typically between 2-5%. These
187 increasing costs may make it difficult for congregations to maintain health coverage for their
188 rostered minister and family AND offer an increase in base salary. We caution these pastors and
189 congregations, however, that they are doing disservice to the congregation, other pastors, and
190 pastoral successors by allowing the compensation package to remain below recommended
191 minimum guidelines for an extended period. In such situations, the congregation, pastor, and
192 bishop’s office should work together to develop a short-term (2-3 year) plan to move toward

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193 minimum guidelines and implement other ways to compensate and care for the pastor in the
194 interim period. Ideas include:

- 195 • An extra week of vacation per year.
- 196 • An extra week of continuing education or study time.
- 197 • A monthly study day, during which the pastor would be unavailable and would use that
198 time to pray, read scripture, explore a topic that would benefit ministry, etc. This would
199 NOT be a vacation day, but it would be a valuable time of renewal for the pastor.
- 200 • Ask your pastor what would be most helpful in her/his ministry and how the congregation
201 can help.

202

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

206

207 **A. Base Compensation**

208

209 **Base Salary (Appendix A, Section A-1)**

210 The base salary for ministers of Word and Sacrament (clergy) is determined using the following
211 considerations:

- 212 • The 2022 Yearly Suggested Base Salary Grid for Pastors or Cost of Living Increase based on
213 their current base salary, whichever is greater
- 214 • Performance evaluation to include amount of duties performed during the year, scope of
215 responsibility, any expanded ministries, meeting the objectives of the individual church, etc.
 - 216 ○ Pastor and People: Making Mutual Ministry Work (available from
217 www.augsburgfortress.org) has a section on Performance Reviews that may be helpful.
- 218 • Other factors to be considered include items such as:
 - 219 ○ education (either advanced or specialized)
 - 220 ○ educational debt
 - 221 ○ prior experience of second career candidates
 - 222 ○ length of time in the call
 - 223 ○ breadth and complexity of responsibilities
 - 224 ○ salaries of similar professionals in the current job market/local area
 - 225 ○ financial ability of the congregation
 - 226 ○ other factors identified by the congregation/pastor
 - 227 ○ housing allowance (changes up or down can impact base salary; see below)
- 228 • Base salary does not include:
 - 229 ○ Housing, utilities, car allowance, or other such items
 - 230 ○ continuing education allowance
 - 231 ○ pension and insurance benefits
 - 232 ○ fees received for weddings, funerals, and outside speaking engagements
- 233 • Income received by a spouse is not a consideration when establishing base salary

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236 Changes to Recommended Base Salaries for Pastors:

- 237 • A **2.0% increase to starting base salaries in 2022** is recommended based on the following:
- 238 ○ **Cost of Living Allowance (COLA):** The most recent COLA increases were **1.3% (2021)**,
- 239 **1.6% (2020)** and **2.8% (2019)** (see <http://www.socialsecurity.gov/news/cola/> (keyword
- 240 COLA).
- 241 • **ELCA Region 6 Assessment:** An assessment of 2020 Compensation Guidelines across all
- 242 synods in Region 6 was conducted. For **2022, a 2.0%** increase to the base salary models
- 243 is recommended to ensure continued consistency and competitiveness between our
- 244 synod's base salaries and those of other synods in our region to ensure fair compensation
- 245 for rostered leaders and to support congregations in attracting new and/or keeping
- 246 experienced rostered leaders to our synod within competitive Call processes.
- 247 • It is recognized that some congregations may not be able to fully include this strategic
- 248 increase in their pastor's compensation package in a single calendar year. If this is the case,
- 249 it is recommended that congregations develop a multi-year plan (in consultation with the
- 250 bishop as needed) to gradually bring a pastor's compensation package in line with the
- 251 minimum base salary recommendations.
- 252 • All changes are applied to the recommended base salary for 0-1 years of service which is the
- 253 starting point for all other "Years of Service" recommendations. For pastors, "Years of
- 254 Service" equals "Years of Experience" as a minister of Word and Sacrament.
- 255
- 256

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2022 Yearly Suggested Base Salary Grid for Ministers of Word and Sacrament (Pastors)

These figures are minimum base salaries based on a full-time call and assume the pastor will receive a housing allowance or parsonage in addition to the base salary. Salaries for part-time calls should be based on a corresponding percentage of these guidelines. A full-time call is based on 50 hours/week (on average). Congregations cannot change a pastor's call more than 10% without consulting the bishop and issuing a new Letter of Call.

Years of Service	Recommended Base Salary (\$)
0-1	40,420*
2	40,920
3	41,420
4	41,920
5	42,420
6	42,920
7	43,420
8	43,920
9	44,420
10	44,920
11	45,420
12	45,920
13	46,420
14	46,920
15	47,420
16+	47,920**

*A 2.0% increase was applied to the starting base salary (0-1 Years of Service). For up to and including 16 yrs of service, a minimum of \$500 is added for each additional year of service.

**For 17 yrs of service and higher, a minimum of \$700 is added for each additional year of service.

Merit Based Raise (Appendix A, Section A-2)

In consideration of pastors whose work 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 base salary increase each year.

Housing (Appendix A, Section A-3)

Housing provided for a Minister of Word & Service (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
 - A pastor may prefer to live in a parsonage rather than owning a home. If a parsonage is provided, the congregation should assume all costs for maintenance and utilities (except for personal long-distance phone charges).

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- 282 ○ It is important that parsonages be sufficiently maintained. An annual walk-through of the
283 parsonage by the council or delegate team is advised to note the general condition of the
284 home and plan for regular maintenance or other improvements.
- 285 ○ Equity Allowance Plan (Housing Equity Allowance)
- 286 ▪ This plan is intended to provide for the needs of pastors who live in parsonages and
287 therefore cannot build equity in a home. Pastors in this situation often come to
288 retirement with limited savings and have difficulty providing housing for themselves
289 and their spouses on limited retirement income once a parsonage is no longer
290 available.
- 291 ▪ When a pastor lives in a parsonage provided by the congregation, the congregation
292 should increase its contribution to the pastor’s pension plan by at least **an additional**
293 **3%** of the base salary.
- 294
- 295 ● Housing Allowance
- 296 ○ If a parsonage is not provided or a pastor prefers to own their own home, he or she may
297 request that a portion of his or her total annual compensation be designated as a housing
298 allowance, in accordance with Internal Revenue Service (IRS) regulations (see IRS
299 Publication 517, “Social Security and Other Information for Members of the Clergy and
300 Religious Workers”). The employee assumes full responsibility for compliance with IRS
301 definitions of “costs to provide a home”.
- 302 ○ The housing allowance is recommended to be equivalent to **at least 30%** of the minimum
303 base salary to cover “costs to provide a home” including mortgage payments (interest
304 and principal) or rental payments, related taxes, fire and home liability insurance
305 premiums, utility costs, repairs, and other expenses directly relating to providing a home.
306 The only expenses specifically excluded by the regulations are those for food and cleaning
307 service. The housing allowance is not part of the base salary – the base salary plus the
308 housing allowance are two separate parts of the overall Base Compensation (see
309 Appendix A, Section A).
- 310 ○ Once the Base Salary and Housing Allowance are set, pastors can choose to adjust
311 (increase or decrease) the Housing Allowance with accompanying increase or decrease to
312 the Base Salary. The total sum of Base Salary + Housing Allowance should remain constant
313 if adjustment to the Housing Allowance is made. It is suggested that congregations keep
314 detailed documentation of any adjustments made to ensure future increases or changes
315 are made with knowledge of the actual Base Salary amount.
- 316 ○ Payments officially designated as a housing allowance must be used in the year received.
- 317 ○ When a housing allowance is requested by the pastor, the congregation council (or
318 equivalent leadership team) must designate it (approve it) prior to January 1 of the year
319 it is to be received. There must be written documentation and it must be provided in the
320 congregation council (or equivalent) minutes.
- 321

Parsonage vs. Housing Allowance

322 Many parishes have defined housing provisions for the pastor. However, some might
323 encounter a change from parsonage to housing allowance, which enables a pastor to
324 purchase his or her own home. Congregations may also have a pastor who prefers living
325

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326 in a parsonage to owning a home. There are advantages in either decision, only a few of
327 which are listed here:

- 328
- 329 • Parsonage
 - 330 ○ The pastor could be more mobile and would not have to give thought to the direct
 - 331 responsibilities of personal home ownership (e.g., mortgage payments,
 - 332 maintenance, taxes, insurances, etc.)
 - 333 ○ The congregation will have housing available immediately for a new pastor and
 - 334 will have the advantage of equity.
- 335 • Home Ownership
 - 336 ○ Allows the pastor to select a location and build equity, providing a hedge against
 - 337 inflation.
 - 338 ○ The congregation does not have the responsibility of maintenance, taxes,
 - 339 insurance, etc.

340

341 **Social Security Allowance (Appendix A, Section A-4)**

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

348

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

355

356 **Minimum Defined Base Compensation**

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

359

360 Example: For a First Call Pastor with 0-1 years of experience as an ordained pastor, the minimum
361 defined base compensation targeted based on the guidelines would be **\$40,420** (targeted base
362 salary for a first call pastor) + **\$12,126** (targeted housing allowance at 30% base salary) + **\$4,020**
363 (Social Security Allowance at 7.65% of base salary + housing) totaling (=) **\$56,566**.

364

365 As stated previously in the Housing Allowance section, once the Total Base Compensation (Base
366 Salary + Housing Allowance + Social Security Reimbursement) is determined, the amount of this
367 total that is designated as Housing Allowance can be adjusted to meet the needs of the pastor as
368 long as the Total Base Compensation remains the same. In other words, the pay designated as
369 salary on the W2 can decrease (or increase) as the part designated as Housing Allowance can

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370 increase (or decrease). The overall Total Base Compensation should remain the same. Again, it is
371 suggested that congregations keep detailed documentation of any adjustments made to ensure
372 future increases or changes are made with knowledge of the actual Base Salary amount.
373

374 **B. Pension and Insurance Benefits**

375 **Pension (Appendix A, Section B-1)**

376 The Pension and Other Benefits Plan of the Portico Benefit Services, includes the pastor's
377 pension, personal and family health-dental insurance, disability and survivor benefits, and a small
378 administrative cost. The cost to the congregation is based on the age of the pastor **as of**
379 **December 31, 1987**, and the pastor's salary, housing, and Social Security Allowance. In addition,
380 the cost varies if Medical/Dental coverage is for member, member and spouse, member and
381 children or member, spouse and children.
382

383
384 Beginning in 1995, members who have medical/dental insurance through another employer-
385 provided plan (i.e., spouse, or former employer) may waive the medical and dental portion of the
386 Portico plan. However, the congregation would still be responsible for Disability and Retiree
387 Support.
388

389 Portico Benefit Services Pension Plan

390 Upon election of participation in the program offered by the Portico Benefit Services, each
391 congregation's contribution to the program is based on the percentages defined below.
392

393 Predecessor church (ALC, LCA, AELC) plan members with continuous participation since 1987:
394

395 Age on December 31, 1987:	
396 65 yrs or older:	12%
397 55-64 yrs:	11%
398 All other members:	10%

399
400 Note: Congregations may choose to remit contributions at a higher level by making additional
401 pension contributions for members.
402

403 **Pretax Contribution Agreement (Optional Pension Payments)**

404 The pastor and the congregation may elect to enter into an agreement whereby additional
405 contributions are made to the pastor's pension plan. The Internal Revenue Service sets annual
406 limits for retirement plan contributions. Contact the Portico Benefit Service Center for more
407 details [(800) 352-2876].
408

409 **Medical and Dental Insurance (Appendix A, Section B-2)**

410 Medical and Dental insurance is provided through Portico Benefit Services. The sponsored
411 member's employer furnishes the required monthly contributions for the member's coverage to
412 Portico Benefits Services.
413

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414 The Affordable Healthcare Act that was adopted by Congress took effect in 2014. Each year, the
415 congregation and employee will be required to select the level of health care coverage for the
416 following year. This selection must happen even if the employee waives the Portico coverage.
417 Portico follows the national standards and has identified the different levels of cost sharing as
418 platinum, gold, silver and bronze. Both the employer and the insured will need to choose the
419 same level of coverage in order to make certain that healthcare coverage continues to be
420 provided or is provided for the first time.

421
422 This new coverage is different than the former coverage offered by Portico in a number of ways,
423 but much remains the same. Differences include:

- 424 • The choice of the level of coverage (platinum, gold, silver, or bronze)
- 425 • Factoring in the age of the insured
- 426 • The obligation to offer healthcare benefits to all full-time employees (pastors, deacons, and
427 other employees)

428
429 What remains the same:

- 430 • ELCA guidelines for historical insurance coverage most closely match the “Gold+” level in the
431 new Portico plan. Since the “Gold+” level most closely matches previous years’ standard
432 insurance, congregations are strongly encouraged to maintain this level of insurance.
 - 433 ○ NOTE: If you are concerned about the congregation’s ability to provide coverage at the
434 Gold+ level, please notify the Bishop’s office as soon as possible.
- 435 • Coverage is “portable” that is, it travels with the insured from call to call and state to state
436 without beginning from zero in the new place.
- 437 • It is still possible to opt out of Portico Health Coverage, provided there is other employer-
438 sponsored healthcare available with the congregation determining appropriate adjustments
439 to the base compensation or other benefits (i.e., pension).
- 440 • Rates are based on the member’s coverage level. There are four coverage levels and each
441 level has an established minimum and maximum contribution: Member Only; Member and
442 Spouse; Member and Children; Member, Spouse, and Children
- 443 • All Portico plans are “bundled” which means coverage is required on an “all or nothing” basis
444 (i.e., a member cannot “opt” out of disability coverage, dental coverage, etc.).

445
446 Contribution rates are aligned to individual synods and geographical areas within synods because
447 medical and dental expenses vary according to area. Contact Portico for your area’s rate
448 (<https://www.porticobenefits.org/>).

449
450 **Sponsored Couples**
451 If both spouses are sponsored in the Portico Benefits Services, contact Portico for more
452 information and guidance.

453
454

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455 **Portico Benefit Services**

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

459

460 **Disability**

461 Disability benefits are included in the Portico Gold+ In the event of a pastor's disability, it is
462 recommended that the congregation continue to pay the full salary for the first sixty (60) days of
463 disability, until the disability benefits of the ELCA Pension Plan take effect.

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

470

471 **C. Expenses**

472

473 **Automobile (Appendix A, Section C-1)**

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

- 475 • Reimburse the pastor for actual miles driven in service of the congregation (up to an annual
476 designated amount set by the congregation).
 - 477 ○ This can be done on a cents per mile basis. Such reimbursement should be consistent
478 with the current IRS rate (i.e., 57.5 cents/mile in 2020; www.irs.gov)
- 479 • Pay the pastor a fixed amount in equal monthly installments for the year.
 - 480 ○ This is generally the least complicated way to handle the matter, but not the most
481 favorable way when dealing with taxes.
 - 482 ○ If used, income per month needs to be added to salary at year-end.
- 483 • A congregation may also buy or lease a vehicle and assume the total cost of operation.
484 Experience indicates that unless the vehicle is driven more than 30,000 miles annually,
485 ownership is not the most cost-efficient option.

486

487 **Continuing Education (Appendix A, Sections C-2; D-2; D-3)**

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

491

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

495

496

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497 **Professional Expenses (Appendix A, Section C-3)**

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

501

502 **Computer and Cell Phone (Appendix A, Section C-4)**

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

505

506 Computers

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

512

513 Cell Phones

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

523

524 **Moving Expenses (Appendix A, Section C-5)**

- 525 • Moving expenses normally are paid in full by the calling congregation. This one-time cost can
526 be significant - recent experience indicates that costs can range from \$8,000 to \$15,000.
527 Some congregations work to set aside a sufficient amount in anticipation of an upcoming
528 pastoral transition. Others have had a special offering to assist with this expense.
- 529 • It is recommended that the pastor submit two to three estimates to the congregation.

530

531 **D. Paid Time Off**

532

533 **Weekly Time Off**

- 534 • Pastors are responsible for setting their schedules to meet the needs and expectations of
535 their call. Pastors, like anyone else, need time off from work to replenish and re-energize.
536 Congregations should ensure that each pastor has the equivalent of **two full days off** per
537 week. The pastor's weekly schedule (days/hours) may be negotiated as necessary.
- 538 • For the well-being of the pastor and health of the congregation, it is suggested that his or her
539 schedule generally **not exceed 50 hours** in a work week. If longer work weeks are more the

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- 540 “norm” rather than the exception, congregation councils (or equivalent) are encouraged to
541 partner with the pastor to assess alternate resource options, including items such as:
- 542 ○ determining if sufficient need and capacity (financial and otherwise) is in place to warrant
543 calling another rostered leader – clergy or deacon - to serve the congregation
 - 544 ○ identifying possible opportunities for appropriate delegation of responsibility to staff
545 members or lay leaders
 - 546 ○ ensuring effective time management strategies are being utilized
 - 547 ○ identifying responsibilities that are lower priority and could be done at a reduced
548 frequency or discontinued
 - 549 ○ review, prioritization, and possible adjustment to expectations set forth within the call
550 (done in consultation with the synodical bishop)

551

552 **Vacation (Appendix A, Section D-1)**

- 553 • Vacation time is **four weeks** (based on the typical work schedule; including four Sundays)
- 554 • Attendance at official Synod or Churchwide assemblies, conferences, and continuing
555 education are not considered vacation time.
- 556 • Additional discussion and clarification should be made regarding days off, provision for
557 national holidays, other small blocks of “off” time, whether unused time is carried over to the
558 next year, and whether unused time is paid out at the end of the call.

559

560 **Continuing Education (Appendix A, Sections C-2; D-2; D-3)**

561 In order to update skills and thereby strengthen ministries, pastors are encouraged to enroll in
562 courses of advanced study as such activities improve and build ministry. The ELCA expects a
563 minimum of 50 contact hours annually in continuing education. A contact hour is defined as a
564 typical 50-minute classroom instructional session or equivalent. These experiences are to be
565 taken with colleagues and under responsible sponsorship, capable directors, and qualified
566 instructors, and should be pre-approved by the congregation council or equivalent.

- 567 • Pastors are encouraged to work with their congregation council annually in planning,
568 reviewing and recording continuing education activities and hours. These continuing
569 education endeavors are also to be reported annually to the Synodical Bishop.
- 570 • It is recommended that each congregation annually budget **a minimum of \$1000 and two**
571 **weeks per year** for a pastor’s continuing education (this applies to both full- and part-time
572 rostered ministers). This should include a maximum of two Sundays if required for travel or
573 conference time.
 - 574 ○ Accumulation of time and funds to permit flexibility may be negotiated between the
575 pastor and congregation council. Accumulation over a 2-year or 3-year period is
576 suggested.
 - 577 ○ The scheduling of continuing education should be determined by the pastor in
578 consultation with the congregation council. As appropriate, the synodical bishop can also
579 be consulted.
 - 580 ○ Official meetings of the synod such as Synod Assembly, Churchwide Assembly, conference
581 meetings, or other leadership events are not included as continuing education.

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- 582 • **First Call Pastors** are required to participate in First Call Theological Education (FCTE) for the
583 first three years of ministry. FCTE includes but is not limited to a Fall Retreat (2-3 days) and
584 a Spring Retreat (2-3 days).
585 ○ Congregations should work with first call pastors to determine other continuing
586 education experiences for the growth of the pastor and the congregation.
587 ○ A First Call Theological Education Covenant shall be discussed and completed by the
588 Pastor, Council President, and Assistant to the Bishop.
589

590 **Churchwide / Synodical Commitments**

- 591 • There are times when a rostered minister is called upon to serve in ways that take her/him
592 beyond the congregation. Examples may include church-related activities such as serving as
593 chaplain at a church camp; serving on a synodical or ELCA council, committee or task force;
594 or filling a short-term teaching commitment at a college or seminary. Serving beyond one's
595 home congregation in these or other ways is an integral part of public ministry. This
596 "extended ministry" is encouraged at appropriate levels and should be considered in
597 consultation with the rostered leader's Congregation Council or equivalent leadership body.
598 This type of ministry beyond the congregation should not be considered as vacation time for
599 the rostered minister.
600 • As required by the synod constitution and based on the Letter of Call, all rostered ministers
601 are required to attend the Synod Assembly as voting members. It is the responsibility of the
602 congregation or sponsoring organization to provide the financial support necessary for the
603 rostered minister to attend the Synod Assembly each year.
604

605 **Sick Leave (Appendix A, Section D-4)**

- 606 • Sick Leave for the employee should be provided for **up to six weeks per year** (based on the
607 typical work schedule) with full salary, housing, and benefits.
608 ○ Pay continuation when an employee is ill is a privilege and not a right or entitlement.
609 Consequently, all employees are expected to work except when actually ill or when their
610 absence is specifically approved for some other valid reason.
611 ○ This time off is not accumulated (i.e., it is to be used within each calendar year) and should
612 not be abused.
613 ○ Employees are not paid for unused sick leave upon termination of employment.
614 ○ Provision may be made for further unpaid time for disability recovery as agreed upon by
615 the Congregation Council or equivalent leadership body.
616

617 **Maternity Leave (Appendix A, Section D-5)**

- 618 • Provisions for maternity leave shall include **up to six consecutive weeks** (including Sundays)
619 with full salary, housing and benefits.
620 • If a longer leave is sought by the pastor but not medically required, additional time may be
621 negotiated by the pastor with the congregation council and provisions should be made for
622 appropriate adjustment in salary and other compensation.
623 • If a longer leave is medically required, it should be handled as any other disability.
624

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625 **Paternity Leave/Adoptive Parental Leave (Appendix A, Section D-5)**

- 626 • Provisions for paternity leave and adoptive parental leave shall include **up to six consecutive**
- 627 **weeks** (including Sundays) with full salary, housing and benefits.
- 628 • If there are special needs, additional time may be negotiated by the pastor with the
- 629 congregation council and provisions made for appropriate adjustment in salary and other
- 630 compensation, with appropriate documentation and approval by the congregation council.

631 **Parenting Leave (Appendix A, Section D-6)**

- 632 • Parenting leave is directed towards providing care for a member of the employee's
- 633 immediate family who is ill or injured.
- 634 • Immediate family members are the employee's spouse, partner, children, parents and
- 635 parents-in-law, siblings, grandparents, grandchildren, and minors for whom the
- 636 employee is the legal guardian. The employee's children include not only the employee's
- 637 biological, adopted, or foster children, but also, legal wards, and children and
- 638 stepchildren for whom the employee provides care and financial support on a daily basis.
- 639 • Such leave should include **up to six weeks** (based on a typical work week; including Sundays)
- 640 full salary, housing, and benefits with appropriate documentation and approval by the
- 641 congregation council (or equivalent leadership body).
- 642 • If there are special needs, additional time may be negotiated by the pastor with the
- 643 congregation council and provisions made for appropriate adjustment in salary and other
- 644 compensation, with appropriate documentation and approval by the congregation council.
- 645

646 **Leave of Absence**

- 647 • Congregations and pastors are encouraged to formulate a contingency plan in advance for
- 648 possible leave of absence. If desired, this may be made with synod staff consultation.
- 649

650 **Study/Sabbatical Leave (Appendix A, Section D-7)**

- 651 • A sabbatical leave offers an extended block of time for study, personal growth, and reflection
- 652 apart from usual congregational responsibilities.
- 653 • A sabbatical is encouraged for full-time pastors who have been in their present setting five
- 654 years or more. It is up to the Congregation Council (or equivalent leadership body) to set the
- 655 schedule for sabbatical leaves across their organization - includes determining if staffing
- 656 adjustments are needed to cover the absence to ensure the needs of the organization are
- 657 met.
- 658 • See Appendix C ("Sabbatical Policy - North/West Lower Michigan Synod") for more details.
- 659

660

661

662

663

664 **II. Compensation for Contracted and/or Supply Ministers of Word**
665 **and Sacrament (Pastors) and Ministers of Word and Service**
666 **(Deacons)**

667
668 Ministers of Word and Sacrament (Pastors) in part-time calls should refer to Section I for
669 compensation guidelines. Ministers of Word and Service (Deacons) in part-time calls should refer
670 to Section III for compensation guidelines.

671
672 **Pastors or Deacons Under Contract**

673 In those instances where a congregation contracts for services of a rostered minister on a daily
674 (8 hr/day) basis, the recommended compensation is:

- 675 • \$200 per day plus expenses
676 ○ Meals and mileage at the current IRS rate (i.e., 56 cents/mile in 2021).
677 • If a full day is not required, a congregation may contract based on an hourly rate of \$25 per
678 hour, with minimum pay of two hours or \$50.

679
680 **Supply Pastors and Deacons**

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

- 683 • \$200 for one worship service
684 • \$50 for each additional worship service
685 • Mileage at the current IRS rate (i.e., 56 cents/mile in 2021)
686 • When an additional worship service is scheduled for Saturday or Sunday evening, the
687 congregation is also responsible for supplying overnight lodging upon the request of the
688 supply rostered minister.
689 • The congregation may also compensate the supply rostered minister for meals while in town.
690 • When services are not held on consecutive days, the supply rostered minister will be
691 compensated each day as a separate event.

692
693 • **Base Compensation**

- 694 ○ Whenever possible, the Base Salary will conform to the 2022 Yearly Suggested Base Salary
695 Grid for Pastors (Section I) or Deacons (Section III), according to the rostered minister's
696 years of service.
697 ○ For Ministers of Word and Sacrament (Pastors): A Housing Allowance equal to 30% of the
698 Base Salary or as agreed upon with the pastor will be provided (the pastor may allocate
699 some salary to housing). Alternatively, housing may be provided by the congregation as
700 negotiated with the interim pastor.
701 ○ A self-employed Social Security payment allowance will be provided.

702
703

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- 704
- 705 • **Pension and Insurance Benefits**
 - 706 ○ The congregation will sponsor the rostered minister in the Pension and Other Benefits
 - 707 Program of the ELCA, including health, retirement, disability, and retiree support (see
 - 708 Section I or III).
 - 709 ○ The rostered minister may choose to waive health coverage if he or she has coverage
 - 710 from another source.
- 711
- 712 • **Expenses**
 - 713 ○ If the rostered minister will be commuting more than forty miles (one way), the
 - 714 congregation is encouraged to provide additional salary to offset the additional expense
 - 715 of a lengthy commute. Mileage from home to office is not a reimbursable business
 - 716 expense.
 - 717 ○ The congregation will reimburse the rostered minister for miles driven in service to the
 - 718 congregation in accordance with IRS guidelines (i.e., **56 cents/mile in 2021**; www.irs.gov)
 - 719 up to an established maximum number of miles.
 - 720 ○ The congregation will pay for the rostered minister's attendance at official synod
 - 721 meetings.
 - 722 ○ A continuing education allowance shall accrue at the rate of \$83.33 per month for
 - 723 ministers of Word and Sacrament (pastors) or \$58.34 per month for ministers of Word
 - 724 and Service (deacons). The rostered minister shall also accrue one day per month paid
 - 725 leave of absence to attend continuing education. Any unused time and funds will move
 - 726 with the rostered minister to the next appointment.
 - 727 ○ If the rostered minister will be lodging overnight in the community served, the
 - 728 congregation will provide for suitable lodging.
- 729
- 730 • **Paid Time Off**
 - 731 ○ Vacation with pay shall accumulate at the rate of one week (based on a typical work week;
 - 732 including one Sunday) for every 3 months of service. Some or all of the earned vacation
 - 733 may be taken at the conclusion of the pastor's term of service.
 - 734 ○ Sick leave with pay shall accumulate at the rate of one day for every month served,
 - 735 cumulative to 30 days of sick leave. Unused accumulated sick leave will not be
 - 736 compensated at the end of service.
 - 737 ○ Short-term or long-term disability concerns shall be handled according to Portico
 - 738 guidelines.
 - 739

740 **III. Compensation for Full-Time and Part-Time Ministers of Word and**
741 **Service (Deacons) under Call**
742

743 These guidelines are applicable to ministers of Word and Service (deacons), who are in positions
744 designated as full-time and part-time (benefit eligible) under Letter of Call. Deacons come to our
745 synod and congregations with varied skills and experiences and as a result, may assume many
746 different responsibilities. Job descriptions vary and are developed by the congregation. The ELCA
747 requires specialized training for certification as deacon. The ELCA defines a part-time (benefit
748 eligible) call as less than full time but not less than, on average, 15 hours per week. Work that is
749 less than 15 hours a week (on average) is not benefit eligible and is arranged by contract rather
750 than via a Letter of Call.

751
752 Compensation for deacons should be comparable to professional positions of equal responsibility
753 and training within a congregation's region or within the synod. Adequate compensation enables
754 deacons to fulfill responsibilities and obligations, encourages vocational satisfaction, and
755 encourages a deacon's best effort. Congregations and our synod have an obligation to review
756 compensation plans annually. We also expect deacons to take initiatives in seeking an annual
757 review of compensation.

758
759 Inadequate compensation may result in discouragement and dissatisfaction. This sometimes
760 occurs as a deacon's family cannot maintain financial stability, as negative attitudes toward the
761 congregation and church begin, or as an inability to participate in continuing education programs.
762 Inadequate compensation means low contributions to retirement plans, which leads to
763 inadequate retirement income. All of these realities increase the occurrence of resignations from
764 ministry, make it more challenging to recruit able candidates to our synod, and can create a poor
765 image of the church in our communities.

766
767 Our synod recognizes there are deacons and congregations who, for a variety of reasons, choose
768 to be content with salaries that are below the synod's recommended minimum guidelines. We
769 caution these deacons and congregations, however, that they are doing disservice to the
770 congregation, other deacons, and successors by allowing the compensation package to remain
771 below recommended minimum guidelines. In such situations, the congregation, deacon, and
772 bishop's office should work together to develop a short-term (2-3 year) plan to move toward
773 minimum guidelines and implement other ways to compensate and care for the deacon in the
774 interim period. Ideas include:

- 775 • An extra week of vacation per year.
 - 776 • An extra week of continuing education or study time.
 - 777 • A monthly study day, during which the deacon would be unavailable and would use that
778 time to pray, read scripture, explore a topic that would benefit ministry, etc. This would
779 NOT be a vacation day, but it would be a valuable time of renewal for the deacon.
 - 780 • Ask your deacon what would be most helpful in her/his ministry and how the congregation
781 can help.
- 782

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783 A Statement of Compensation, Benefits and Responsibilities form for Deacons (Appendix B)
784 should be completed and submitted to the bishop's office annually. Letters and numbers in this
785 document correspond to that form. Links to information from the IRS and Portico Benefits
786 Services are provided in the Preface section of this document for reference.
787

788 **A. Base Compensation**

789 **Base Salary (Appendix B, Section A-1)**

791 In establishing the salary package for the deacon, the following criteria are to be considered:
792

- 793 • The 2022 Yearly Suggested Base Salary Grid for Deacons or Cost of Living Increase based on
794 their current base salary, whichever is greater
- 795 • Performance evaluation to include amount of duties performed during the year, scope of
796 responsibility, any expanded ministries, meeting the objectives of the individual church, etc.
 - 797 ○ Our Staff: Building Our Human Resources (available from www.augsburgfortress.org) has a
798 section on Performance Reviews that may be helpful.
- 799 • Education (degree or non-degree)
- 800 • Length & breadth of experience*
- 801 • Full-time/Part-time status
- 802 • Certification by ELCA or predecessor church bodies
- 803 • Quality of performance
- 804 • Job description / complexity of responsibilities
- 805 • Involvement in continuing education
- 806 • Cost of living in a particular geographical area
- 807 • Educational debt
- 808 • Compensation for comparable level positions in the community or geographical area

809
810 *Appropriate credit should be given for prior employment experience, volunteer ministry
811 experience, ministry experience in non-Lutheran settings, church agency employment or
812 volunteer work, and non-ministry experience, particularly of second career candidates.
813

814 **Changes to the Recommended Base Salaries for Deacons:**

- 815 • A **2.0% increase to starting base salaries in 2022** is recommended based on the following:
 - 816 ○ **Cost of Living Allowance (COLA):** The most recent COLA increases were **1.3% (2021)**,
817 **1.6% (2020)** and **2.8% (2019)** (see <http://www.socialsecurity.gov/news/cola/> (keyword
818 COLA)).
 - 819 ○ **ELCA Region 6 Assessment:** The increase is recommended to ensure continued
820 consistency and competitiveness between our synod's base salaries and those of other
821 synods in our region to ensure fair compensation for deacons across our synod.
- 822 • It is recognized that some congregations may not be able to fully include this strategic
823 increase in their deacon's compensation package in a single calendar year. If this is the case,
824 it is recommended that congregations develop a multi-year plan (in consultation with the

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825 bishop as needed) to bring compensation packages for full-time or part-time deacons in line
 826 with the minimum base salary recommendations.

- 827 • All changes are applied to the recommended base salary for 0-5 years of service which is the
 828 starting point for all other “Years of Service” recommendations. For deacons, “Years of
 829 Service” equals “Years of Experience” as a minister of Word and Service (with appropriate
 830 credit given for prior employment experience as noted above).

831
 832 **2022 Base Salary Chart for Deacons**

833 The salaries below are the minimum recommended annual salaries based on a full-time position.
 834 Salaries for less-than-full-time (includes long term part-time) positions should be based on a
 835 corresponding percentage of these guidelines. A full-time call is based on 50 hours/week (on
 836 average). Congregations cannot change a deacon’s call more than 10% without consulting the
 837 bishop and issuing a new Letter of Call.
 838

Years of Service	Recommended Base Salary (\$)
0-1	37,400*
2	37,840
3	38,280
4	38,720
5	39,160
6	39,600
7	40,040
8	40,480
9	40,920
10	41,360
11	41,800
12	42,240
13	42,680
14	43,120
15	43,560
16	44,000
17	44,440
18	44,880
19	45,320
20+	45,760

839 *A 2.0% increase was applied to the starting base salary (0-1 Years of Service). An increase of \$440 is
 840 recommended to be added for each additional year of service.
 841
 842
 843

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844 **Merit Based Raise (A-2)**

845 In consideration of deacons whose work meets or exceed expectations and the congregation's
846 goals for ministry, congregations are encouraged to consider appropriate merit increases
847 (typically 1-3%) in addition to the base salary increase each year.

848

849 **Social Security**

850 Federal Tax Code requires congregations to pay for the employer's portion of the Social Security
851 for deacons.

852

853 **Housing**

854 Federal Tax Code does not permit a tax-deductible housing allowance for ministers of Word and
855 Service (deacons).

856

857 **B. Pension and Insurance Benefits**

858

859 **Pension and Health Insurance (Appendix B, Sections B-1; B-2)**

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

862

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

866

867 The Affordable Healthcare Act that was adopted by Congress took effect in 2014. Each year, the
868 congregation and deacon will be required to select the level of health care coverage for the
869 following year. This selection must happen even if the deacon waives the Portico coverage.
870 Portico follows the national standards and has identified the different levels of cost sharing as
871 platinum, gold, silver and bronze. Both the employer and the insured will need to choose the
872 same level of coverage in order to make certain that healthcare coverage continues to be
873 provided or is provided for the first time.

874

875 This new coverage is different than the former coverage offered by Portico in a number of ways,
876 but much remains the same. Differences include:

- 877 • The choice of the level of coverage (platinum, gold, silver, or bronze)
- 878 • Factoring in the age of the insured
- 879 • The obligation to offer healthcare benefits to all full-time employees (clergy, deacons, and
880 other employees)

881

882 What remains the same:

- 883 • ELCA guidelines for historical insurance coverage most closely match the "Gold+" level in the
884 new Portico plan. Since the "Gold+" level most closely matches previous years' standard
885 insurance, congregations are strongly encouraged to maintain this level of insurance.

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- 886 ○ NOTE: If there is concern about the congregation's ability to provide coverage at the
887 Gold+ level, please notify the Bishop's office as soon as possible.
- 888 ● Coverage is "portable;" that is, it travels with the insured from call to call, job to job (within
889 the ELCA), and state to state without beginning from zero in the new place.
 - 890 ● It is still possible to opt out of Portico Health Coverage, provided there is other employer-
891 sponsored healthcare available with the congregation determining appropriate adjustments
892 to the base compensation or other benefits (i.e., pension).
 - 893 ● Rates are based on the member's coverage level. There are four coverage levels and each
894 level has an established minimum and maximum contribution: Member Only; Member and
895 Spouse; Member and Children; Member, Spouse, and Children
 - 896 ● All Portico plans are "bundled" which means coverage is required on an "all or nothing" basis
897 (i.e., a member cannot "opt" out of disability coverage, dental coverage, etc.).
898

899 Contact Portico Benefits Services for information about Pension and Insurance. There are forms
900 available online at <https://porticobenefits.org/>. To report new contact information, change of
901 salary, or end of call, contact Portico directly.
902

903 C. Expenses

904 **Automobile and Travel (Appendix B, Section C-1)**

905 It is recommended that the congregation reimburse deacons for miles driven in service of the
906 congregation.
907

- 908 ● This can be done on a cents per mile basis. Such reimbursement should be consistent with
909 the current IRS **mileage** rate (i.e., **56 cents/mile in 2021**; www.irs.gov).
- 910 ● This can also be done on the basis of specific reimbursement costs. In order to claim the IRS
911 rate the employee must own his or her automobile.
912

913 **Continuing Education (Appendix B, Sections C-2; D-2; D-3)**

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

- 916 ● Accumulation of time and funds to permit flexibility may be negotiated between the pastor
917 and congregation council. Accumulation over a 2-year or 3-year period is suggested.
- 918 ● Further information about continuing education is provided in Section D (Paid Time Off)
919

920 **Professional Expenses (Appendix B, Section C-3)**

921 The congregation and the deacon should share professional expenses such as theological books,
922 periodicals, program materials, and other educational materials. Coverage of expenses for official
923 meetings of the synod is required.
924

925 **Computer and Cell Phone (Appendix B, Section C-4)**

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

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929 Computer

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

935

936 Cell Phone

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

946

947 **Moving Expenses (Appendix B, Section C-5)**

- 948 • Moving expenses normally are paid in full by the calling congregation. This one-time cost can
949 be significant - recent experience indicates that costs can range from \$8,000 to \$15,000.
950 Some congregations work to set aside a sufficient amount in anticipation of a staffing
951 transition. Others have had a special offering to assist with this expense.
- 952 • It is recommended that the employee submit two to three estimates to the congregation.

953

954 **D. Paid Time Off**

955

956 **Weekly Time Off**

- 957 • Deacons are responsible for setting their schedules to meet the needs and expectations of
958 their position. They, like anyone else, need time off from work to replenish and re-energize.
959 Congregations should ensure that each deacon has the equivalent of **two full days off** per
960 week. The deacon's weekly schedule (days/hours) may be negotiated as necessary.
- 961 • For the well-being of the deacon and health of the congregation, it is suggested that his or
962 her schedule generally **not exceed 50 hours** in a work week. If longer work weeks are more
963 the "norm" rather than the exception, congregation councils (or equivalent) are encouraged
964 to partner with the deacon to assess alternate resource options, including items such as:
 - 965 ○ determining if sufficient need and capacity (financial and otherwise) is in place to warrant
966 additional staffing
 - 967 ○ identifying possible opportunities for appropriate delegation of responsibility to other
968 staff members or congregational lay leaders
 - 969 ○ ensuring effective time management strategies are being utilized

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- 970 ○ identifying responsibilities that are lower priority and could be done at a reduced
- 971 frequency or discontinued
- 972 ○ review, prioritization, and possible adjustment to expectations set forth within the job
- 973 description (done in consultation with the senior pastor)

974

975 **Vacation (Appendix B, Section D-1)**

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

982

983 **Continuing Education (Appendix B, Sections C-2; D-2; D-3)**

984 In order to update skills and thereby strengthen ministries, full-time deacons are encouraged to

985 enroll in courses of advanced study. Such activities improve and build ministry. The ELCA expects

986 a minimum of 50 contact hours annually in continuing education. A contact hour is defined as a

987 typical 50-minute classroom instructional session or the equivalent. These experiences are to be

988 taken with colleagues and under responsible sponsorship, capable directors, and qualified

989 instructors, and should be pre-approved by the congregation council.

990

- 991 ● Deacons are encouraged to work annually with their congregation council in planning,
- 992 reviewing and recording their continuing education activities and hours. These continuing
- 993 education endeavors are also to be reported annually to the synodical bishop.
- 994 ● It is also recommended that each congregation annually budget a **minimum of \$700** for
- 995 deacons along with two weeks per year (including Sundays) for travel and/or conference
- 996 time.
- 997 ● Accumulation of time and funds to permit flexibility may be negotiated between the deacon,
- 998 the pastor, and congregation council. Accumulation over a 2- or 3-year period is suggested.
- 999 ● Official meetings of the synod such as Synod Assembly, Churchwide Assembly, conference
- 1000 meetings, or other leadership events are not included as continuing education.
- 1001 ● **First Call Deacons** are required to participate in First Call Theological Education (FCTE) for the
- 1002 first three years of ministry. FCTE includes but is not limited to a Fall Retreat (2-3 days) and a
- 1003 Spring Retreat (2-3 days).
- 1004 ○ Congregations should work with first call deacons to determine other continuing
- 1005 education experiences for the growth of the deacon and the congregation.
- 1006 ○ A First Call Theological Education Covenant shall be discussed and completed by the
- 1007 Deacon, Council President, and Assistant to the Bishop.

1008

1009 **Churchwide / Synodical Commitments**

- 1010 ● There are times when a deacon is called upon to serve in ways that take her/him beyond the
- 1011 congregation. Examples may include church-related activities such as serving as chaplain at
- 1012 a church camp; serving on a synodical or ELCA council, committee or task force; or filling a

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1013 short-term teaching commitment at a college or seminary. Serving beyond one's home
1014 congregation in these or other ways is an integral part of public ministry. This "extended
1015 ministry" is encouraged at appropriate levels and should be considered in consultation with
1016 the rostered leader's Congregation Council or equivalent leadership body. This type of
1017 ministry beyond the congregation should not be considered as vacation time for the deacon.
1018 • As required by the synod constitution and based on the Letter of Call, all rostered ministers
1019 are required to attend the Synod Assembly as voting members. It is the responsibility of the
1020 congregation or sponsoring organization to provide the financial support necessary for the
1021 rostered minister to attend the Synod Assembly each year.

1022

1023 **Sick Leave (Appendix B, Section D-4)**

- 1024 • Sick Leave for the employee should be provided for **up to six weeks per year** with full salary
1025 and benefits.
 - 1026 ○ Pay continuation when an employee is ill is a privilege and not a right or entitlement.
1027 Consequently, all employees are expected to work except when actually ill or when their
1028 absence is specifically approved for some other valid reason.
 - 1029 ○ This time off is not accumulated (i.e., it is to be used within each calendar year) and should
1030 not be abused.
 - 1031 ○ Employees are not paid for unused sick leave upon termination of employment.
 - 1032 ○ Provision may be made for further unpaid time for disability recovery as agreed upon by
1033 the Congregation Council or equivalent leadership body.

1034

1035 **Maternity Leave (Appendix B, Section D-5)**

- 1036 • Provisions for maternity leave shall include up to six consecutive weeks (including Sundays)
1037 with full salary, housing and benefits.
- 1038 • If a longer leave is sought by the pastor but not medically required, additional time may be
1039 negotiated by the deacon with the pastor and congregation council and provisions should be
1040 made for appropriate adjustment in salary and other compensation.
- 1041 • If a longer leave is medically required, it should be handled as any other disability.

1042

1043 **Paternity Leave/Adoptive Parental Leave (Appendix B, Section D-5)**

- 1044 • Provisions for paternity leave and adoptive parental leave shall include up to six consecutive
1045 weeks (including Sundays) with full salary, housing and benefits.
- 1046 • If there are special needs, additional time may be negotiated by the deacon with the pastor
1047 and congregation council and provisions should be made for appropriate adjustment in salary
1048 and other compensation, with appropriate documentation and approval by the council.

1049

1050

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1051 **Parenting Leave (Appendix B, Section D-6)**

- 1052 • Parenting leave is directed towards providing care for a member of the employee’s immediate
1053 family who is ill or injured.
- 1054 ○ Immediate family members are the employee’s spouse, partner, children, parents and
1055 parents-in-law, siblings, grandparents, grandchildren, and minors for whom the
1056 employee is the legal guardian. The employee’s children include not only the
1057 employee’s biological, adopted, or foster children, but also, legal wards, and children
1058 and stepchildren for whom the employee provides care and financial support on a daily
1059 basis.
- 1060 • Such leave should include **up to six weeks** (based on a typical work week; including Sundays)
1061 full salary, housing, and benefits with appropriate documentation and approval by the
1062 congregation council (or equivalent leadership body).
- 1063 • If there are special needs, additional time may be negotiated by the pastor with the
1064 congregation council and provisions made for appropriate adjustment in salary and other
1065 compensation, with appropriate documentation and approval by the congregation council.

1066 **Leave of Absence**

- 1067 • Congregations and deacons are encouraged to formulate a contingency plan in advance for
1068 possible leave of absence. If desired, this may be made with synod staff consultation.

1070 **Study/Sabbatical Leave (Appendix B, Section D-7)**

- 1071 • A sabbatical leave offers an extended block of time for study, personal growth, and reflection
1072 apart from usual congregational responsibilities.
- 1073 • A sabbatical is encouraged for full-time deacons who have been in their present setting five
1074 years or more. It is up to the Congregation Council (or equivalent leadership body) to set the
1075 schedule for sabbatical leaves across their organization - includes determining if staffing
1076 adjustments are needed to cover the absence to ensure the needs of the organization are
1077 met.
- 1078 • See Appendix C (“Sabbatical Policy - North/West Lower Michigan Synod”) for more details.

1080

1081 **IV. Compensation for Synodically Authorized Ministers and Other**
1082 **Non-Rostered “At Will” Employees**

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Synodically Authorized Ministers

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

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- From a salary perspective, it is recommended that Synodically Authorized Ministers be compensated using the supply pastor (one-time or short-term assignment), deacon guidelines (longer term assignment) 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: Any questions on compensation of a Synodically Authorized Minister should be directed to the office of the Synod Bishop. Synodically Authorized Ministers do not receive a Definition of Compensation. If contracted to serve, a sample contract may be provided by the Bishop’s office.
- See Synodically Authorized Ministry Guidelines (available at www.elca.org using the following link:
https://download.elca.org/ELCA%20Resource%20Repository/Guidelines_Synodically_Authorized_Ministries.pdf?_ga=2.169978976.1543437135.1591019415-850960564.1568489365)

1103 **Other Non-Rostered (“At Will”) Employees**

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- Employee guidelines (including compensation, benefits, time off, etc.) should be established by the congregation for their non-rostered “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 minimum hourly wage as set by the State of Michigan for 2020 is \$9.65/hr.
- Specific recommendations for compensation of non-rostered “at will” 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
 - Our Staff: Building Our Human Resources (available from www.augsburgfortress.org)

Appendix A.

Statement of Compensation, Benefits, and Responsibilities – Pastors

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 ELCA, which provides retirement, disability, survivor, and medical-dental coverage.

- 1. Portico Pension at _____% of defined compensation
- 2. Portico Medical and Dental Insurance:
 - Plan Level: _____ (Note: The Gold+ Plan is recommended)
 - Plan Member Coverage (select 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. Professional Expenses \$ _____
- 4. Computer & Cell Phone \$ _____
- 5. Moving Expenses \$ _____
- 6. Other (_____) \$ _____

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 yrs and serving in the present setting 5+ yrs).

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 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 congregation 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 - Deacons

North/West Lower Michigan Synod

Prepared by _____

For _____

For the period: _____ to _____

A. Base Compensation

The congregation will provide the following annual compensation:

- 1. Base Compensation: \$ _____
- 2. Merit based increase: \$ _____

B. Pension and Insurance Benefits

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

1. Portico Pension at _____% of defined compensation

2. Portico Medical and Dental Insurance:

- Plan Level: _____ (Note: The Gold+ Plan is recommended)
- Plan Member Coverage (select 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 position:

- 1. Automobile and Travel Allowance \$ _____
- 2. Continuing Education Expenses \$ _____
- 3. Professional Expenses \$ _____
- 4. Computer & Cell Phone \$ _____
- 5. Moving Expenses \$ _____
- 6. Other (_____) \$ _____

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 deacon and special encouragement by the congregation will include:

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

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2. The congregation will encourage the deacon in the following ways:

- a. _____
- 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 congregation 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:

Deacon _____

Date: _____

Note: Retain original in records of congregation. Make a copy for the deacon. 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 (or synod organizations), clergy, and deacons to realize the importance of life-long continuing education through workshops, seminary courses and personal study to maintain/enhance their skills. From time to time, it is also beneficial to the pastor or deacon, as well as the congregation or synod organization, to have an extended period of time, a sabbatical, for planned study (via a formal academic program) and/or personal growth and renewal (self-directed or using a spiritual director) without the demands of daily responsibilities. Experience has shown that a congregation or synod organization directly benefits from such study, growth, and renewal as the ministry of the rostered leader is revitalized (see references on page 5 of this document).

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 aftergrowth of your harvest or gather the grapes of your unpruned vine: it shall be a year of complete 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 deacon to take an extended period of time on sabbatical for renewal, enrichment, study, spiritual growth, travel, skill development and/or research.
- A full-time pastor or deacon shall be eligible for a sabbatical once he or she has been in ordained ministry for five (5) years and has completed five (5) years in the current call. He or she is eligible for a sabbatical every five (5) years after that (within the same call). If a rostered minister changes call, a sabbatical should be provided once five (5) years in the new call is completed.

Duration

- A sabbatical should be planned for up to three months or 12 weeks (including the two continuing education weeks granted the year of the sabbatical).
- Vacation is not to be included as sabbatical time.

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- As appropriate, the sabbatical leave may be continuous or split into multiple blocks of time. If split, all blocks of time should be taken within a 12-month period.

Cost to the Congregation or Synod Organization

- The congregation or synod organization will continue to pay full salary and benefits (includes housing for pastors; excludes car allowances) 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 or synod organization is responsible for providing additional ministry 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., as applicable.
- The congregation or synod organization is not responsible to fund the sabbatical in any other way. However, the congregation or synod organization may consider gifting as a means of providing additional financial assistance.

Planning

- There are several objectives to be considered by the pastor or deacon and the congregation or synod organization during planning of a sabbatical:
 - Will this be a time of renewal that will help “recharge” spiritually and professionally so that he/she will return with new energy for ministry?
 - What learnings can be shared upon return from sabbatical? How will this time away benefit the congregation?
 - How will this help the rostered leader 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 or synod organization and pastors / deacons can plan for financial and ministry adjustments.
- It is up to the Congregation Council (or equivalent leadership body) to set the schedule for sabbatical leaves across their organization - includes determining if staffing adjustments are needed to cover the absence to ensure the needs of the organization are met.
- The sabbatical leave plan is to be developed in cooperation with the congregation council or equivalent leadership body. The parties shall seek the counsel of the bishop before finalizing an agreement.

Commitments Following the Sabbatical

- Within six weeks of completion of the sabbatical leave, the rostered minister shall present the congregation or synod organization with a written reflection on the experience including implications for the organization’s ministry and beyond, as applicable.
- A copy of this written reflection shall be added to rostered minister’s file in the bishop’s office.
- Unless otherwise agreed, the pastor or deacon is expected to remain at least one additional year within their position in the congregation or synod organization following the sabbatical.
- The congregation council or equivalent leadership body is responsible for evaluating the benefits and costs of the sabbatical as a basis for approving and planning future sabbaticals.