



2010 Salary and Compensation Guidelines for the Saint Paul Area Synod

The enclosed 2010 compensation guidelines are provided as a starting point for determining compensation for pastors and lay staff in the Saint Paul Area Synod. However, these are only guidelines. They cannot possibly speak to all our congregations with their varying financial, personnel resources, and expectations.

In previous years, we have included a special section for those who serve in children, youth, and family ministry. This section has been omitted this year because it overlaps or duplicates two other categories.

These guidelines emerge from ongoing review of current salaries, salaries paid in other denominations, the ELCA Board of Pensions overall picture of compensation, and the ongoing work with congregations by synod staff. In determining some factors, comparisons with teachers and other professionals with comparable education and responsibility have been made. For 2010 the following items should be noted:

Important Information about Cost of Living Increase

In considering the current economic climate and noting economic indicators such as the U.S. Department of Labor Consumer Price Index and the Social Security Administration's decision to not increase payments for 2010, no increase has been added to the 2009 salary figures for 2010. However, each year a staff person has an additional year of experience that adds value to the shared ministry. This added experience needs to be considered in providing fair compensation for employees. Salary schedules in other organizations often refer to this as a "step" increase.

In addition, if your congregation's employees are paid below guidelines, a concerted effort should be made to increase their compensation to meet guidelines. This is an important issue unrelated to cost of living increases.

Housing Allowance

In previous years, an assumed housing allowance has been stated in the guidelines. The amount designated as housing allowance by clergy varies widely; therefore, we have chosen to make no assumption as to the dollar amount that will or should be used. These guidelines refer to the salary/housing total figure, and the clergy person is left to determine how much of the remuneration may qualify as housing allowance under IRS definitions. Housing allowance for clergy is referenced pages 2 and 3.

Incentives from the ELCA Board of Pensions

Synods, seminaries, and churchwide ministries will again have the opportunity to earn the two percent discount on health contributions in 2010, when a percentage of their ELCA-primary health plan members and eligible spouses take the 2010 Mayo Clinic Health Assessment. However, revisions to the discount structure have been made:

- The percentage required to earn the discount is being lowered from 75 percent to 65 percent.
- The window for earning the two percent discount will be four months—January 1 – April 30, 2010—although the assessment will remain open for nine months.
- Synods, seminaries, and churchwide ministries reaching 65 percent participation by April 30, will earn a two percent discount on all 2010 health contributions (retroactive to January 1, 2010).
- The discount is now “all or nothing,” meaning synods, seminaries, and churchwide ministries not reaching 65 percent by April 30 will receive no discount on 2010 health contributions.

If all the seminaries, churchwide ministries, and employers within all synods earned a full-year discount on their 2010 health plan contributions, the ELCA could collectively save approximately \$2.5 million.

Additionally, because contributions rates will increase two percent in 2010, employers who earn the two percent discount will effectively offset that increase for next year.

The two percent discount was added in 2008 to encourage and reward employers for their efforts to communicate the value of taking the health assessment to their employees. Creating healthy church leaders who are equipped to enhance the lives of others will ultimately create a healthier ELCA community.

For More Information

If you have questions about how to use these guidelines in your planning, contact Myrna Lambertson, financial administrator for the Saint Paul Area Synod, at 651.224.4313 or myrna.lamberton@spas-elca.org.

Bishop Peter Rogness

Salary and Compensation Guidelines For Clergy

■ Compensation

Salary and Housing

Clergy salary is based on several considerations—the number of years of experience, housing costs, additional factors related to the context of the ministry, cost of living, and job responsibility. Clergy serving in part-time positions should receive pro-rated salary and benefits. The information that follows will assist you in determining a starting point for salary. These figures are guidelines and are not intended to restrict a congregation in fairly compensating a pastor.

Years of Experience	
Graduate	\$ 50,660
1-5 Years	51,560 – 59,000
6-10 Years	55,520 – 62,900
11-15 Years	59,490 – 66,920
16-20 Years	63,370 – 70,850
21-25 Years	67,340 – 75,170
26-30 Years	71,310 – 79,130
31-35 Years	75,260 – 83,100

Housing Costs

The above guideline figures include an amount to be designated as housing allowance. In determining your pastor's salary and housing package, the cost of housing in your area should be considered. If a parsonage is provided, the fair rental value should be deducted from the figures in the above grid. See Housing on page 3 for more detailed information concerning the IRS housing allowance for clergy.

Additional Factors

Salary often is driven by other factors in addition to years of experience. While these are more difficult to objectively quantify, they should enter into the conversation about salary level. Some of these factors include:

Ratio of Staff to Size of Congregation (based on worship attendance)

The size of the congregation and the ratio of staff to worship attendance should be considered. For example, a solo pastor with no pastoral staff serving a congregation with average worship attendance of 250 or more should receive an additional \$1000 compensation to reflect the added demands placed upon him/her.

Supervisory Responsibilities for Program Staff

- \$1500 for supervision of two or three program staff
- \$2500 for supervision of four or more program staff

Additional Education

- Add \$500 to \$1500 for additional earned degrees beyond the Master of Divinity.
- Previous work experience prior to ordination. Experience may also include non-ordained ministry in the church and/or secular work which enhances a person's skills for ministry. Experience prior to ordination is calculated at the rate of one-half year for each year up to ten years of prior experience (five years credit).

Ongoing Considerations

- Cost of living is not an adequate adjustment when used alone. Each year also brings with it an additional year of experience. Using only cost of living adjustments year after year ignores the accumulating experience level and results in the pastor gradually slipping below guidelines.
- Review of job performance and changes in levels of responsibility should also be considered annually and may warrant additional salary consideration.

Housing

A unique feature of clergy compensation is the distinctive tax law regarding housing allowance for ordained ministers. This originated for clergy (and the military) because it was at one time standard for housing to be the "parsonage." In the Saint Paul Area Synod, fewer than 10 percent of congregations provide parsonages, so the guidelines now reflect the more standard practice of designating a portion of the pastor's salary as housing allowance.

Housing Allowance

When there is a housing allowance, the pastor determines the amount of compensation to be set aside for housing allowance (based on IRS guidelines, publication 517) and submits it to the church council. The church council must annually include the amount to be designated for housing in the council minutes prior to the beginning of the new tax year. The pastor assumes full responsibility for complying with IRS definitions of "cost to provide a house."

Parsonage

When a parsonage is provided for the pastor, all utility costs and repairs are paid by the congregation. It is recommended that congregations with a parsonage also provide for a housing equity account. The purpose of this account is to provide financial resources for a pastor to purchase housing upon retirement or when a new call requires purchase of a home. Each year a minimum of \$150 a month or five percent defined compensation (the figure on which contributions to the ELCA Pension and Other Benefits Plan is calculated), whichever is greater, should be placed into a housing equity account that accumulates interest in the pastor's name. The establishment of this account should be negotiated by the church council and pastor. Consultation with the pastor and perhaps the Board of Pensions and a financial consultant can be helpful in determining the most beneficial housing equity allowance model.

When there is a parsonage, it is recommended that a furnishings allowance be provided. This is nontaxable income which must be used for household expenses. The church council must designate the furnishings allowance annually.

■ Social Security and Medicare

All pastors are considered self-employed for social security purposes and therefore pay a self-employment tax of 15.3 percent of their income in 2010. It is recommended that the church or calling body give a Social Security allowance, even though it is taxable, to their pastor(s) to pay at least half (7.65 percent) of his/her self-employment tax as they do for the other employees of the church when they pay the employer's share of the FICA tax. To determine half of the tax, multiply the pastor's salary (including housing allowance or the fair rental value of the parsonage) by .0765. This allowance is included on the pastor's W2 as taxable income.

Note: The Board of Pensions webpage calculator offers to calculate a "Social Security tax allowance" which results in an allowance of about 6.7 percent. Visit www.elcabop.org for the assumptions that explain why they use a lower figure.

Federal Tax Forms for Clergy

Congregations should file federal tax W2 forms for clergy, not the 1099 form.

■ Benefits

Retirement and Major Medical and Dental Benefits

The congregation should budget for and participate in the ELCA Pension and Other Benefits Plan for clergy and lay employees. The plan provides retirement, survivor, disability, and health (medical/hospital, prescription drug, dental, behavioral health) benefits. The congregation's contribution is the total of the base salary, housing, and social security reimbursement multiplied by the appropriate total percentage. This percentage will vary according to the age of the pastor and the health coverage she or he requires. See Chart 1 in the Appendix on page 17. Members of the plan may decline health coverage if they can demonstrate coverage under another employer-provided group plan (through a spouse) and still participate in the ELCA disability, survivor, and retirement plans. The premiums for medical/dental coverage continue to be fully employer-paid; it should be noted that recent years have seen significant increases in co-pays and deductibles, resulting in substantially higher employee cost.

Additional Retirement Contributions

One way to save for future retirement is to make salary reduction contributions to the ELCA Retirement Plan. To contribute to this plan, the member determines the amount and asks the employer to withhold that amount from his or her salary and remit it to the ELCA Retirement Plan. The contribution agreement forms are available from ELCA Board of Pensions or online at www.elcabop.org. This is contributed as pre-tax money, so no federal income tax (10 percent-plus) or state income tax (six percent-plus) is paid on the amount. When the pastor retires, this amount will be eligible for the housing allowance exclusion (meaning the pastor will pay no tax on it to the extent that it is used for housing).

Medical Expense Reimbursement Plan

The Board of Pensions health plan includes an optional flexible spending account (pre-tax dollars) administered by the Board of Pensions in conjunction with Blue Cross-Blue Shield. For more information, visit the Board of Pensions website at www.elcabop.org.

■ Paid Leaves

Maternity/Paternity

Paid maternity/paternity leave of up to six weeks is recommended when a child is born or adopted.

Sick

Paid sick leave of up to six weeks and provision for partial disability thereafter as coordinated with the ELCA Board of Pensions is recommended.

Disability

In case of disability due to an accident, illness, or surgery, the ELCA disability benefits begin after two months. A member must apply for disability benefits within six months of becoming disabled. Any period of disability—beginning date and length of disability—is based on an attending doctor's recommendation and by decision of the ELCA Board of Pensions. It is presumed that the congregation will continue paying salary for the two months prior to the disability benefit coverage. Unused vacation time and accumulated sick leave can be used in these months.

■ Reimbursed Professional Expenses

Automobile Allowance

The automobile allowance is considered as reimbursement for ministry-related expenses and is not part of a pastor's salary, if substantiated. An allowance of 50 cents per mile (IRS guideline beginning January 1, 2009) is recommended based on actual miles driven and reported by the pastor. In lieu of such an allowance, the congregation may lease a vehicle for the pastor's use in ministry activity.

Sabbaticals

After every six years of service in a current call, the Saint Paul Area Synod recommends a pastor be given a sabbatical from six weeks to three months with full pay, in lieu of two weeks continuing education time. The pastor would be expected to return to the present call for at least one year following the sabbatical.

Continuing Education

Congregations should insist that their pastor(s) take time to intentionally update and acquire new skills, which is essential for effective, ongoing ministry. Recognizing this, the ELCA expects a minimum of 50 contact hours annually in continuing education (or 150 hours for each three-year period). A contact hour is defined as a typical 50-minute classroom instructional session or the equivalent. Therefore, it is recommended that each year a minimum of two weeks and \$800 be made available to a pastor for continuing education, cumulative up to six weeks over a three-year period. This is not vacation time, so if it is not used for the purpose of ministry in the present setting, the person loses the time and funds at the end of employment.

Professional Ministry Expenses

A minimum suggested guideline of \$500 for professional ministry-related expenses should be in the budget. These expenses may be for books, robes, periodicals, professional dues, entertaining, and hospitality costs incurred in performance of the duties of the pastoral office. Qualifying expenses must be substantiated by the pastor or the money received becomes taxable as regular income. Professional expenses are designated as such by the congregation and acknowledged by the IRS.

■ Non-Financial Compensation

Vacation Time

A minimum of four weeks, including Sundays, should be provided. Congregations unable to meet minimum salary guidelines may want to give additional vacation time. **Note regarding part-time ministry:** The same number of weeks apply. For example, a full-time pastor would work 48 full-time weeks and have four full-time weeks of vacation; a half-time pastor would work 48 half-weeks and receive four half-weeks vacation.

Continuing Education

A minimum of two weeks should be provided. See Letter of Call and Definition of Compensation, Benefits, and Responsibilities of the Pastor form prepared for your pastor on accepting the call and the information on page 5 that defines the expectations for continuing education.



Building the Compensation Package			
This worksheet is designed to help congregations build a compensation package for pastors using the synod's salary and compensation guidelines.			
NAME			
	Current Year	Guidelines	Proposed
SALARY AND HOUSING			
Base Salary (including housing allowance)	\$	\$	\$
Social Security Reimbursement (7.65 %)	\$	\$	\$
TOTAL SALARY AND HOUSING	\$	\$	\$
BENEFITS			
ELCA Pension and Medical/Dental Plan ¹	\$	\$	\$
Other (e.g., medical expense reimbursement, additional retirement contribution, etc.)	\$	\$	\$
Other	\$	\$	\$
TOTAL BENEFITS	\$	\$	\$
REIMBURSED PROFESSIONAL EXPENSES			
Automobile	\$	\$	\$
Sabbatical	\$	\$	\$
Continuing Education	\$	\$	\$
Professional Ministry Expenses	\$	\$	\$
Other	\$	\$	\$
TOTAL REIMBURSED PROFESSIONAL EXPENSES	\$	\$	\$
NON-FINANCIAL COMPENSATION			
Vacation (Number of Weeks)			
Continuing Education (Number of Weeks)			
Other			

¹ELCA Board of Pensions: 612.333.7651 or www.elcabop.org



For Clergy Who Live in a Parsonage

Building the Compensation Package

This worksheet is designed to help congregations build a compensation package for pastors using the synod's salary and compensation guidelines.

Building the Compensation Package			
This worksheet is designed to help congregations build a compensation package for pastors using the synod's salary and compensation guidelines.			
NAME			
	Current Year	Guidelines	Proposed
SALARY			
Base Salary (and Furnishings Allowance)	\$	\$	\$
Social Security Reimbursement (7.65 %)	\$	\$	\$
TOTAL SALARY	\$	\$	\$
HOUSING EQUITY ACCOUNT			
Housing Equity Account	\$	\$	\$
TOTAL	\$	\$	\$
BENEFITS			
ELCA Pension and Medical/Dental Plan ¹	\$	\$	\$
Other (e.g., medical expense reimbursement, additional retirement contribution, etc.)	\$	\$	\$
Other	\$	\$	\$
TOTAL BENEFITS	\$	\$	\$
REIMBURSED PROFESSIONAL EXPENSES			
Automobile	\$	\$	\$
Sabbatical	\$	\$	\$
Continuing Education	\$	\$	\$
Professional Ministry Expenses	\$	\$	\$
Other	\$	\$	\$
TOTAL REIMBURSED PROFESSIONAL EXPENSES	\$	\$	\$
NON-FINANCIAL COMPENSATION			
Vacation (Number of Weeks)			
Continuing Education (Number of Weeks)			
Other			

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Salary and Compensation Guidelines For Rostered Lay Leaders and Lay Program Staff

■ Compensation

Salary

Salary for rostered lay leaders—associates in ministry, deaconesses, and diaconal ministers—and other lay program staff is based on several considerations, including the number of years of experience, education, additional functions related to the context of the ministry, cost of living, and job experience. Those serving in part-time programmatic positions should receive pro-rated salary and benefits. The information that follows will assist you in determining a starting point for salary.

Years of Experience

The figures in the chart below are guidelines and not intended to restrict a congregation in providing fair compensation. The figures assume a bachelor's degree. For lay program staff without a bachelor's degree, adjust the figures accordingly.

Years of Experience	
0-5 Years	33,300 – 37,950
6-10 Years	38,580 – 42,290
11-15 Years	42,970 – 46,670
16-20 Years	47,360 – 51,060
21-25 Years	51,750 – 55,460
26-30 Years	56,140 – 59,840
31-35 Years	58,530 – 64,230

Additional Education

Add \$1500 to \$3000 for additional earned degrees beyond a bachelor's degree. An additional \$3000 is recommended for a seminary degree leading to lay rostered status. Add \$200 to \$500 for certification in a specific area.

Supervisory Responsibilities for Program Staff

- \$ 500 for supervision of one program staff
- \$1000 for supervision of two or three program staff
- \$1500 for supervision of four or more program staff

Ongoing Considerations

- Cost of living is not an adequate adjustment when used alone. Each year also brings with it an additional year of experience. Using only cost of living adjustments year after year ignores the accumulating experience level and results in an employee gradually slipping below guidelines.
- Review of performance and changes in levels of responsibility should also be considered annually and may warrant additional salary consideration.

■ Benefits

Social Security and Workers' Compensation

All congregations should provide Workers Compensation coverage, since definite liability accrues to the congregation in case of accidental death or disability in conjunction with one's employment. Congregations are required to pay half of the Social Security taxes (7.65% of taxable income) for all lay employees and to file federal tax W2 forms for lay employees.

Retirement and Major Medical and Dental Benefits

The congregation should budget for and participate in the ELCA Pension and Other Benefits Plan for clergy and lay employees. The plan provides retirement, survivor, disability, and health (medical/hospital, prescription drug, dental, behavioral health) benefits. The congregation's contribution is the total of the salary multiplied by the appropriate total percentage. See Chart 1 of the Appendix on page 17.

Support staff who work 17.5 hours or more per week should receive benefits commensurate with other staff. Congregations are encouraged to give \$100 a month toward medical expenses for persons working less than 17.5 hours.

Additional Retirement Contributions

One way to save for future retirement is to make salary reduction contributions to the ELCA Retirement Plan. To contribute to this plan, the member determines the amount and asks the employer to withhold that amount from his or her salary and remit it to the ELCA Retirement Plan. The contribution agreement forms are available from ELCA Board of Pensions or online at www.elcabop.org. This is contributed as pre-tax money, so no federal income tax (10 percent-plus) or state income tax (six percent-plus) is paid on the amount.

Medical Expense Reimbursement Plan

The Board of Pensions health plan includes an optional flexible spending account (pre-tax dollars) administered by the Board of Pensions in conjunction with Blue Cross-Blue Shield. For more information, visit the Board of Pensions website at www.elcabop.org.

■ Paid Leaves

Maternity/Paternity

Paid maternity/paternity leave of up to six weeks is recommended when a child is born or adopted.

Sick

Paid sick leave of up to six weeks and provision for partial disability thereafter as coordinated with the ELCA Board of Pensions is recommended.

Disability

In case of disability due to an accident, illness, or surgery the ELCA disability benefits begin after two months. Any period of disability—beginning date and length of disability—is based on a medical doctor's recommendation and by decision of the ELCA Board of Pensions. It is presumed that the congregation will continue paying salary for the two months prior to the disability benefit coverage. Unused vacation time and accumulated sick leave can be used in these two months.

Reimbursable Expenses

Automobile Allowance

The allowance is considered as reimbursement for expenses and not part of an employee's salary. An allowance of 50 cents per mile (IRS guideline beginning January 1, 2009) is recommended based on actual miles driven and reported by the staff person.

Sabbaticals

After every six years of service in present call, instead of the two weeks continuing education time, this synod recommends full-time staff be granted a sabbatical from six weeks to three months with full pay. They would be expected to return to the present call for at least one year following the sabbatical.

Continuing Education

Congregations should encourage support staff to intentionally update and acquire new skills for the position. This is essential for effective, ongoing ministry of the church. Therefore, it is recommended that a congregation provide a minimum of one week per year and \$400 annually for continuing education cumulative to a maximum of three weeks and \$1,200.

Professional Ministry Expenses

Professional expenses designated as such by the congregation and acknowledged by the IRS, such as books, periodicals, professional dues, entertaining, and hospitality costs incurred in performance of the duties of the support staff should be reimbursed by the congregation. It is the responsibility of the staff person to substantiate such expenses or reimbursement becomes taxable income.

Non-Financial Compensation

Vacation Time

A minimum of two weeks vacation time after one year; three weeks after five years, and four weeks after ten years of service should be provided.

Continuing Education

A minimum of one week of continuing education should be provided.



Building the Compensation Package			
This worksheet is designed to help congregations build a compensation package for support staff using the synod's salary and compensation guidelines.			
NAME			
	Current Year	Guidelines	Proposed
SALARY			
Salary	\$	\$	\$
TOTAL SALARY	\$	\$	\$
BENEFITS			
ELCA Pension and Medical/Dental Plan ¹	\$	\$	\$
Social Security	\$	\$	\$
Other (e.g., medical expense reimbursement, additional retirement contribution, etc.)	\$	\$	\$
Other	\$	\$	\$
TOTAL BENEFITS	\$	\$	\$
REIMBURSED PROFESSIONAL EXPENSES			
Automobile	\$	\$	\$
Sabbatical	\$	\$	\$
Continuing Education	\$	\$	\$
Professional Ministry Expenses	\$	\$	\$
TOTAL REIMBURSED PROFESSIONAL EXPENSES	\$	\$	\$
NON-FINANCIAL COMPENSATION			
Vacation (Number of Weeks)			
Continuing Education (Number of Weeks)			
Other			

¹ELCA Board of Pensions: 612.333.7651 or www.elcabop.org

Salary and Compensation Guidelines For Support Staff

■ Compensation

Salary

Of all church staff positions, this category of employees is the most varied in education, experience, skills, and responsibilities. Executive level and specialized support positions may be compared to similar positions in other non-profit organizations. Persons serving in part-time positions should receive pro-rated salary and benefits.

Years of Experience

The figures below are guidelines and are not intended to restrict a congregation in fairly compensating support staff.

Years of Experience	
0-5 Years	23,660 – 28,000
6-10 Years	28,430 – 32,760
11-15 Years	33,180 – 37,500
16-20 Years	37,980 – 42,280
21-25 Years	42,730 – 47,000
26-30 Years	47,530 – 51,800
31-35 Years	52,320 – 56,200

Ongoing Considerations

- Cost of living is not an adequate adjustment when used alone. Each year also brings with it an additional year of experience. Using only cost of living adjustments year after year ignores the accumulating experience level and results in an employee gradually slipping below guidelines.
- Review of performance and changes in levels of responsibility should also be considered annually and may warrant additional salary consideration.

■ Benefits

Social Security and Workers' Compensation

All congregations should provide Workers Compensation coverage, since definite liability accrues to the congregation in case of accidental death or disability in conjunction with one's employment. Congregations are required to pay half of the Social Security taxes (7.65% of taxable income) for all lay employees and to file federal tax W2 forms for lay employees.

Retirement and Major Medical and Dental Benefits

The congregation should budget for and participate in the ELCA Pension and Other Benefits Plan for clergy and lay employees. The plan provides retirement, survivor, disability, and health (medical/hospital, prescription drug, dental, behavioral health) benefits. The congregation's contribution is the total of the salary multiplied by the appropriate total percentage. See Chart 1 of the Appendix on page 17.

Support staff who work 17.5 hours or more per week should receive benefits commensurate with other staff. Congregations are encouraged to give \$100 a month toward medical expenses for persons working less than 17.5 hours.

Additional Retirement Contributions

One way to save for future retirement is to make salary reduction contributions to the ELCA Retirement Plan. To contribute to this plan, the member determines the amount and asks the employer to withhold that amount from his or her salary and remit it to the ELCA Retirement Plan. The contribution agreement forms are available from ELCA Board of Pensions or online at www.elcabop.org. This is contributed as pre-tax money, so no federal income tax (10 percent-plus) or state income tax (six percent-plus) is paid on the amount.

Medical Expense Reimbursement Plan

The Board of Pensions health plan includes an optional flexible spending account (pre-tax dollars) administered by the Board of Pensions in conjunction with Blue Cross-Blue Shield. For more information, visit the Board of Pensions website at www.elcabop.org.

■ Paid Leaves

Maternity/Paternity

Paid maternity/paternity leave of up to six weeks is recommended when a child is born or adopted.

Sick

Paid sick leave of up to six weeks and provision for partial disability thereafter as coordinated with the ELCA Board of Pensions is recommended.

Disability

In case of disability due to an accident, illness, or surgery the ELCA disability benefits begin after two months. Any period of disability—beginning date and length of disability—is based on a medical doctor's recommendation and by decision of the ELCA Board of Pensions. It is presumed that the congregation will continue paying salary for the two months prior to the disability benefit coverage. Unused vacation time and accumulated sick leave can be used in these two months.

■ Reimbursable Expenses

Automobile Allowance

The allowance is considered as reimbursement for expenses and not part of an employee's salary. An allowance of 50 cents per mile (IRS guideline beginning January 1, 2009) is recommended based on actual miles driven and reported by the staff person.

Continuing Education

Congregations should encourage support staff to intentionally update and acquire new skills for the position. This is essential for effective, ongoing ministry of the church. Therefore, it is recommended that a congregation provide a minimum of one week per year and \$400 annually for continuing education cumulative to a maximum of three weeks and \$1,200.

■ Non-Financial Compensation

Vacation Time

A minimum of two weeks vacation time after one year; three weeks after five years, and four weeks after ten years of service should be provided.

Continuing Education

A minimum of one week of continuing education should be provided.



Compensation Worksheet
For Support Staff

Building the Compensation Package

This worksheet is designed to help congregations build a compensation package for support staff using the synod's salary and compensation guidelines.

NAME			
	Current Year	Guidelines	Proposed
SALARY			
Salary	\$	\$	\$
TOTAL SALARY	\$	\$	\$
BENEFITS			
ELCA Pension and Medical/Dental Plan ¹	\$	\$	\$
Social Security	\$	\$	\$
Other (e.g., medical expense reimbursement, additional retirement contribution, etc.)	\$	\$	\$
Other	\$	\$	\$
TOTAL BENEFITS	\$	\$	\$
REIMBURSED PROFESSIONAL EXPENSES			
Automobile	\$	\$	\$
Continuing Education	\$	\$	\$
TOTAL REIMBURSED PROFESSIONAL EXPENSES	\$	\$	\$
NON-FINANCIAL COMPENSATION			
Vacation (Number of Weeks)			
Continuing Education (Number of Weeks)			
Other			

¹ELCA Board of Pensions: 612.333.7651 or www.elcabop.org

Appendix

■ Chart 1 from the ELCA Board of Pensions Pension and Other Benefits Contribution Rates for 2010 (as a percentage of defined compensation)

Coverage	Rates ¹	Monthly minimum	Monthly maximum
Health benefits			
Member	12.60 %	\$494	\$667
Member and spouse	22.10 %	\$864	\$1,168
Member and children	22.10 %	\$864	\$1,168
Member, spouse and children	31.50 %	\$1,234	\$1,669
Coverage waived	0.00 %	\$0	\$0
Retirement	10 - 12% ^{2,3,4}		
Disability	2.60 %		
Survivor	0.00 % ⁵		
Retiree support	0.70 % ⁶		

1. Rates are a percentage of defined compensation.
 2. Contribution for employees of ELCA church institutions is 6% to 12% as determined by the institution.
 3. Contribution for lay employees of ELCA congregations is 6% to 12% as determined by the congregation.
 4. If a member participated in a predecessor plan on Dec. 31, 1987, was at least age 45 on that date, and has continuously been a sponsored member of an ELCA retirement plan since Jan. 1, 1988, the total employer retirement contribution must be at least 11%.
 5. Survivor Benefits Plan contribution is suspended.
 6. Retiree support contribution helps provide health coverage during retirement for members who served one of the ELCA predecessor church bodies.

■ Other Resources

ELCA Board of Pensions

800 Marquette Ave., Suite 1050
 Minneapolis, MN 55402-2892
 1.800.352.2876
 612.333.7651
www.elcabop.org

2009 Church and Clergy Tax Guide

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■ Pulpit Supply

The cost of pulpit supply in the pastor's absence is borne by the congregation. In addition to mileage reimbursement of 50 cents per mile (IRS guideline beginning January 1, 2009) the following fees are recommended per Sunday for pastors from outside the membership of the congregation:

One Service	\$125.00
Two Services	150.00
Additional Services	25.00 each