

2009 MINIMUM COMPENSATION GUIDELINES

At the request of the 1983 convention of the Northeastern Pennsylvania Synod, LCA, the former Professional Development Committee created annual “*Minimum Base Salary Guidelines*” for pastors and lay rostered leaders. The following guidelines are recommended by the Leadership Development Team for the approval of the 2008 Assembly of the Northeastern Pennsylvania Synod, ELCA.

**PARISH PASTORS
2009 Minimum Salary Guidelines**

Resolved that:

1) The 2009 *minimum* base salary for pastors in the Northeastern Pennsylvania Synod of the ELCA be in agreement with the following guidelines:

Years completed service in ordained ministry	Recommended Salary Range (including housing allowance)	Recommended Salary Range (parsonage provided)
0 - 1	46,350 - 50,985	31,930 - 35,123
2 - 3	47,380 - 52,118	32,960 - 36,256
4 - 7	48,410 - 53,251	33,990 - 37,389
8 - 10	50,470 - 55,517	36,050 - 39,655
11 - 15	52,015 - 62,418	37,595 - 41,355
16 - 20	54,590 - 65,508	40,170 - 48,204
21 +	57,165 - 74,315	42,745 - 55,569

Note: These figures include a Social Security Allowance equal to one half of the pastor’s social security liability. They should therefore be compared to the figures for total defined compensation in years prior to 2008. This allowance is taxable for income tax purposes. For 2009, the Social Security liability is expected to be equal to 15.3% of the combined base salary and housing provision. (Parsonages are subject to the fair rental value of the house for tax purposes).

2) It is the responsibility of each congregation to provide housing for its pastor(s). This may be accomplished in either of two ways:

a) Housing Allowance. A portion of the pastor’s salary may be designated as a housing allowance. This amount will vary, depending upon location and the needs of the pastor. Congregations and pastors should check current tax laws in establishing this figure. This amount should be established before the beginning of each year by a resolution of the Congregation Council or the listing of an amount in the congregation’s budget.

b) **Parsonage.** This is free use of a church-owned house, including utilities. A portion of the pastor's base salary may be set aside for furnishings and other housing expenses according to the IRS code. An annual equity allowance of a minimum of 3%-5% of salary is recommended for all parsonage situations.

3) Congregations should remember that the figures in the grid are *minimum*. Congregations are encouraged to exceed these minimum guidelines. Additional compensation should be provided based on criteria such as continuing education, special skills, responsibilities, merit, and local conditions.

4) Each congregation shall establish a Mutual Ministry Committee to facilitate the discussion by which these criteria are evaluated (as well as for carrying out the other functions of mutual ministry).

5) A congregation that fails to meet the synodical guidelines shall submit a report to the bishop on a form to be provided, detailing the reasons why these minimums are not being met and the steps that will be taken to establish these minimums as soon as possible.

The following minimum benefits should be provided in addition to salary:

1) An Automobile Allowance equal to IRS guidelines per mile for business travel. Pastors reimbursed for auto expense on a per mile basis do not have to report this allowance as income if they submit written mileage to the calling institution.

2) **Continuing Education** provisions including a congregation/agency providing at least \$550 for tuition, books, etc., and two weeks of time (not vacation), and the pastor providing at least \$250. It is recommended that this money be deposited in the synod's PACE program. (Programs that include Sundays must be negotiated with the congregation council.) It is encouraged that congregations/agencies and pastors work towards a partnership goal of \$1,000.

3) Four full weeks of **vacation** time annually.

4) One to two **days off** per week, and, at least once a month, two consecutive days off.

5) For the purposes of **Worker's Compensation**, pastors are considered to be employees of the congregation and therefore should be included in Worker's Compensation insurance.

6) **Health and pension benefits** according to the guidelines of the ELCA, including a 12% pension provision.

7) Congregations may also reimburse the pastor(s) for **professional expenses** such as dues, entertainment, supplies, and malpractice insurance.

PASTORS WITH PART TIME CALLS

Pastors with part time calls should be compensated on a prorated basis in line with the above guidelines, in consultation with the Office of the Bishop. Vacation and continuing education provisions should be prorated, as well. Pension and health benefits are according to the guidelines of the ELCA, including a 12% pension provision.

ROSTERED LAY LEADERS 2009 Minimum Salary Guidelines

Resolved that:

1) The 2009 *minimum* salary for rostered lay leaders in the Northeastern Pennsylvania Synod of the ELCA be in agreement with the following guidelines:

Years completed service in rostered ministry	Recommended Salary Range Bachelor's Degree	Recommended Salary Range Master's Degree
0 - 1	29,355 - 32,291	32,136 - 35,350
2 - 3	30,385 - 33,424	33,166 - 36,483
4 - 7	31,415 - 34,557	34,196 - 37,616
8 - 10	33,475 - 36,823	36,256 - 39,882
11 - 15	35,020 - 42,024	37,801 - 45,361
16 - 20	37,595 - 45,114	40,376 - 48,451
21 +	40,170 - 52,221	42,951 - 55,836

2) Congregations should remember that the figures in the grid are *minimum*. Congregations are encouraged to exceed these minimum guidelines. Additional compensation should be provided based on criteria such as continuing education, special skills, responsibilities, merit, and local conditions.

3) Each congregation shall establish a Mutual Ministry Committee to facilitate the discussion by which these criteria are evaluated (as well as for carrying out the other functions of mutual ministry).

4) A congregation that fails to meet the synodical guidelines shall submit a report to the bishop on a form to be provided, detailing the reasons why these minimums are not being met and the steps that will be taken to establish these minimums as soon as possible.

The following *minimum* benefits should be provided in addition to salary:

- 1) An **Automobile Allowance** equal to IRS guidelines per mile for business travel. Rostered lay leaders reimbursed for auto expense on a per mile basis do not have to report this allowance as income if they submit written mileage to the calling institution.
- 2) **Continuing Education** provisions including a congregation/agency providing at least \$550 for tuition, books, etc., and two weeks of time (not vacation), and the leader providing at least \$250. It is recommended that this money be deposited in the synod's PACE program. (Programs that include Sundays must be negotiated with the congregation council.) It is encouraged that congregations/agencies and rostered lay professional leaders work towards a partnership goal of \$1,000.
- 3) Four full weeks of **vacation** time annually.
- 4) One to two **days off** per week, and, at least once a month, two consecutive days off.
- 5) For the purposes of **Worker's Compensation**, rostered lay leaders are considered to be employees of the congregation and therefore should be included in Worker's Compensation insurance.
- 6) **Health and pension benefits** according to the guidelines of the ELCA, including a 12% pension provision.
- 7) Congregations may also reimburse the lay leader(s) for **professional expenses** such as dues, entertainment, supplies, and malpractice insurance.