

Compensation Guidelines
For the Year 2016
Clergy, Diaconal Ministers, and
Associates in Ministry

East Central Synod of Wisconsin, ELCA

Presented by the Compensation Guidelines Committee and the
 Synod Council and Synod Assembly of the
 East Central Synod of Wisconsin - ELCA

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I. RATIONALE

This report on compensation is an update of last year's *Salary Guidelines for Clergy, Diaconal Ministers, Associates in Ministry and Other Lay Professionals, East Central Synod of Wisconsin*. It is suggested that those who are responsible for the compensation of Pastors, Diaconal Ministers, Associates in Ministry, and church musicians use this report as an aid in determining what a fair and equitable compensation for church workers is. For convenience, Appendices E & F contain a starting point for discussion on church musicians and support staff. In addition to this report, congregations may wish to consult other publications on compensation for church workers.

Congregations believe and trust in their Pastors and church workers. Pastors and church workers love their ministries and congregations. Matters of compensation should never become adversarial and harm the good relationship that exists in most parishes.

As congregations and church workers prepare their budgets for the coming new year, these guidelines would offer a few suggestions or principles that have guided this report. They are:

1. **The Mutual Ministry Principle:** Lutheran theology affirms that ministry belongs to the whole body of Christ. It is strongly recommended that each congregation establish a Committee to review and appraise the congregation's ministry. As part of the review of the congregation's ministry, it is important that the congregation makes clear its expectations of its pastor(s), diaconal staff, associates in ministry (together referred to as rostered staff) and other staff. Rostered staff and other staff must make clear their expectations of the congregation.

Evaluation (by the Personnel Committee, Evaluation Task Force, and/or Church Council, etc.) is strongly recommended. Formal evaluation should be given at least annually. Healthy congregations provide a number of avenues for ongoing dialog and evaluation of the pastors and staff. Sample evaluation forms and suggestions for various methods of evaluation are available from the Resource Center.

Congregations are encouraged to establish a staff support committee (commonly called Pastor-Parish Relations committee or Mutual Ministry committee) to provide support to the pastor/other staff and to maintain an open and honest dialogue between them and members of the parish. (Guidelines are available from the Resource Center.) This committee's work is confidential and therefore should not be a part of the compensation setting process.

When it comes to compensation everyone worries about money! Pastors and church workers worry about their finances in the same way that church boards worry about funding their budgets. Should matters of compensation become irritants, it is important to seek qualified help. When problems arise, either for the congregation or the church worker, consult the Bishop's Office for help and guidance.

2. **The Information Principle:** Guidelines or recommendations can be useful only if they are understood. Those responsible for compensation in the parish need good, reliable information. Hopefully, this report can fill such a need. As congregations work through this report, they will learn more about what is expected and necessary for good compensation planning. It is also recommended that congregations stay current with the tax laws and recent changes in the tax laws. Sound tax strategies and planning can maximize the compensation of church workers.
3. **The Cost of Ministry Principle:** Like any other organization or business there are additional costs above and beyond compensation which have to be factored in. Often referred to as "overhead," these costs can include such things as professional expenses, worker compensation insurance, car reimbursement, medical and pension plans, etc. as the overhead that goes along with having people on staff. The cost of ministry is substantially higher than the compensation that church workers receive.

When preparing a budget, congregations are urged to separate these "overhead" costs of ministry from the compensation directly paid to church workers.

All guidelines have limitations. Every issue of compensation cannot be determined or settled in this report. Congregations, Pastors, Diaconal Ministers, and Associates in Ministry are encouraged to talk and negotiate with each other as mature Christian brothers and sisters. It is hoped that these guidelines will serve as an aid for such dialogue.

II. ANNUAL UPDATE

There are no significant changes in policy contained in this year’s guidelines. Financially, the compensation amounts were adjusted by 2%. Other financial components (books, housing, etc.) were not adjusted. Appendix D & E have changes.

III. MINISTRY COST SUMMARY SHEET (In the left hand column is the schedule number on which more information may be found for that line item.)

PASTORS

Sched. I	Base Compensation	_____
Sched. II	Housing	_____
Sched. III	Social Security Allowance.....	_____
Sched. V	Health, Pension and Other Benefits.....	_____
Sched. VI	Ministry & Professional Expenses.....	_____

TOTAL.....		_____

DIACONAL MINISTERS AND ASSOCIATES IN MINISTRY

Sched. I	Base Compensation	_____
Sched. IV	Social Security (congregation’s portion).....	_____
Sched. V	Health, Pension and Other Benefits.....	_____
Sched. VI	Ministry & Professional Expenses	_____

TOTAL		_____

The schedules to help complete the calculation for this worksheet are on the pages that follow. Each of the schedules contains a brief explanation of the synod guidelines and related IRS or other regulations. As you complete each of the schedules, please bring your resulting numbers forward to this summary page.

Time Agreement

Page	<u>Number of Weeks:</u>	
8, 13	Continuing Education.....	_____
9, 13	Vacation (Including _____ Sundays)	_____
9, 13	Paid Parental Leave	
	Maternal	_____
	Paternal	_____
8, 25	Sabbatical.....	_____
	<u>Number of Days:</u>	
9, 13	Sick Leave.....	_____
9	Designated Holidays.....	_____
9, 13	Personal Leave	_____
	<u>Each Week:</u>	
9	Weekly Time/Day off.....	_____

See Page 9 for an explanation of the components of the Time Agreement.

See Appendix D for calculation of additional dollars to be budgeted for the cost of the Time Agreement.

Schedule I Base Compensation

Base Compensation for ___ years experience _____
 Additional Factors (See below):
 Education..... _____
 Responsibilities and Conditions of Service _____
 Merit..... _____
Other _____

 TOTAL (Bring to summary form) _____

Base Compensation

The Base Compensation is based on the number of years of experience the pastor has. At a minimum, the base compensation must be at least an amount within the range shown in the table on page 13. Exceeding the amount shown in the table is acceptable and common, based on the additional factors listed below.

Congregations are encouraged to make a one-time new clergy education loan re-payment for your pastor as outlined on page 13** of these guidelines.

Additional Factors

The basic compensation guidelines have made no allowance for additional factors which may need to be considered in providing fair compensation for your Pastor(s)/Diaconal Minister(s)/AIM(s). When constructing a compensation package you should consider the following additional factors which affect compensation. Such factors might include:

Education:

- a. Advanced Degree.
- b. Second career experience - Congregations are encouraged to recognize the previous work experience of second career church workers. Congregations may fully or partially recognize previous experience in determining the base compensation, but some credit should be given in computing compensation.

Responsibilities and Conditions of Service:

- a. Two (or more) point parish.
- b. Senior Pastor with staff.
- c. Size or work load - Some congregations have special situations which merit increased compensation. Some church workers carry heavy workloads which merit increased compensation. Normally, however, a congregation should increase the staff, rather than the compensation when the work load becomes too great for an individual.

Merit:

- a. Exceptional work.
- b. Outstanding Community Service / Involvement

Congregations are free to determine which of the above factors deserve increases in the base compensation. There may be other factors which have not been considered in this report.

Schedule II Housing (Pastors only)

Complete appropriate section:

No Parsonage:

Appx B 1. Housing Allowance. Minimum \$11,000, with higher expectations (see a. below) in certain geographic areas in the Synod. (Bring to summary form)

OR

Parsonage Provided:

- a. Utilities & Maintenance (ONLY if paid directly to pastor).....
 - b. Furnishings allowance for parsonage (ONLY if paid directly to pastor).....
 - c. Housing Equity.....
- Housing Allowance (Bring to summary form)

Housing Provisions (Note: Diaconal Ministers and Associates in Ministry are not included in this component.)

It is our goal that the housing portion of the compensation package treats Pastors equally, no matter whether they have their own homes, or live in a parsonage. Appendix B has a worksheet to help you calculate the necessary figures, which are based on the housing portion of the compensation package being calculated to be 30% of the base compensation of the Pastor.

Four housing alternatives are considered below:

- a. **Housing Allowance** - Some congregations provide their Pastors with a housing allowance in place of a parsonage. This figure should reflect the realistic fair rental value of a home in the community, and would normally include such costs as insurance, utilities and taxes. A minimum cash payment of \$11,000 is required for a housing allowance when a parsonage is not provided. In settings where housing costs are higher, such as in the average urban area, the housing allowance should be at least \$12,000 per year, or higher. See Appendix B for the appropriate forms to set this up. (See Appendix E for information on the IRS and the housing allowance and what your congregation must do to properly designate a housing allowance for your Pastor.)
- b. **Parsonage** - When a parsonage is provided, the congregation should pay for utilities and maintenance. (For tax purposes it is usually to the pastor’s advantage if items like utilities, maintenance, etc. be paid for directly by the congregation rather than to the pastor and then the pastor paying these expenses.) In addition, the synod expects that congregations provide the Pastor with an “equity” allowance. See below.

The **Housing Equity** - An equity allowance is placed in a separate category in Portico’s pension plan for the Pastor who may use this money for a down payment on a house at a later time. This provision makes home ownership possible for Pastors who are retiring or moving to a new call where a parsonage is not provided. The equity allowance can also provide a down payment to the widow or widower of a Pastor who needs to vacate the parsonage, due to the arrival of the new Pastor.

The ELCA recommends that either 3% of the Pastor’s total compensation or 5% to 10% of the base compensation be designated and set aside as equity allowance. Regardless of which figure is chosen the congregation and Pastor need to negotiate a figure that is mutually acceptable to both. This amount requires a minimum of \$2,025 per year for Pastors living in a parsonage.

- c. **Clergy Couple Housing Compensation** - Each person of a clergy couple is entitled to the same housing allowance ordinarily provided a pastor who is not married to a pastor. Both pastors in a clergy couple are to receive a housing allowance. Each pastor’s pension and benefit contributions are based on base compensation, plus self-employed Social Security offset, plus 30% when a parsonage is provided. When cash housing allowances are provided, the contributions for each pastor are based on the total of base compensation plus housing allowance(s).

This guidance relating to Clergy Couple Housing Compensation is offered to assist congregations and clergy couples at arriving at an equitable solution to compensation for both parties of a clergy couple and the congregation or congregations involved. It represents current ELCA policy and practice as expressed by the Division for Ministry, ELCA, and as endorsed by the Conference of Bishops and this Synod. Individual circumstances relating to Clergy Couple Housing Allowance will vary from time to time. It is important that congregations extending a call or calls to clergy couples develop a compensation package, including a housing allowance for each member of the clergy couple, in consultation with the Office of the Bishop, the clergy couple involved, and the appropriate representatives of the congregation or congregations involved. Congregations presently served by a clergy couple may wish to seek guidance and counsel in matters relating to housing allowance from the Office of the Bishop as part of its annual compensation review practice.

Schedule III Social Security Allowance- Pastors (See Schedule IV for Diaconal Ministers/AIMs, below)

Sched. I	Base Compensation from Schedule I.....	_____
Sched. II	NO PARSONAGE: Housing from Schedule II.....	_____
Sched. II	PARSONAGE: Housing from Schedule II	_____
	PARSONAGE: Fair rental value of parsonage (see below).....	_____

	Social Security Taxable Amount (Approximate)	_____
		x .0765

	Social Security Allowance (Bring to summary form).....	_____

Social Security Allowance (Note: Diaconal Ministers and Associates in Ministry are not included in this component.)

Your pastor is regarded by the IRS as self-employed in regard to social security taxes. This means that they pay the self-employment tax and in effect have to pay both the employers and the employee’s portion of what most of us know as the social security tax. Therefore, congregations should pay a Social Security Allowance. It is taxable income, yet it acknowledges the pastor’s special tax situation.

Parsonage Fair Rental Value: In addition to any cash paid to the pastor for items listed in Schedule II, the fair rental value of a parsonage must be included by the pastor when figuring the amount of social security (self-employment) tax. The fair rental value is what the congregation would be willing to rent the dwelling in which the pastor lives to anyone else other than the pastor. There are many ways in which this may be determined, however, the method most commonly used is to approximate it at 30% of the pastor’s base compensation. (i.e.: Multiply the base compensation by 1.3.)

General Comments on Social Security (Self-Employment Tax/FICA/Medicare)

Because the Social Security contribution changes from year to year, adjustments may need to be made annually.

- a. Self-employment Tax (Pastors pay this entire amount)15.30%
- b. Employee part of Social Security Tax (What most people pay for Social Security)7.65%
- c. Difference that pastor’s pay over and above most people7.65%

Schedule IV Social Security -Diaconal Ministers and AIMs (Congregation’s portion)

Base Compensation from Schedule I.....	_____
Combined FICA and Medicare rate, subject to federal limitations.....	x .0765

Congregation’s portion of Social Security (Bring to summary form).....	_____

Diaconal Ministers/Associates in Ministry (AIMs) pay Social Security taxes in the same manner as the vast majority of the American public. They pay 1/2 of the cost of the tax which is withheld from their pay check and the congregation as their employer pays the other half to the IRS. This schedule determines the cost of the half of the tax which the congregation must pay to the IRS.

Social Security is a combined tax which includes a FICA and a Medicare portion.

Schedule V Health, Pension and other Benefits

Social Security Taxable amount from Schedule III or IV
Tax Sheltered Annuity Payments (TSA), if any

Base amount for Portico and other Benefits Table

Portico Pension and Benefits Plan

Please go to the Portico website for the Pension and Medical Insurance rates in effect for 2015 (<https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>). 2016 rates will not be available until late 2015. Please make sure that you use 2016 rates when calculating this expense. (These rates may be found by calling 800/352-2876 or visiting the Portico website above)

- a. Portico’s Platinum, Gold, Silver, and Bronze plans include medical, dental, and pension coverage. The rates are determined annually by Portico. It is expected that congregations will include coverage for both Pastors and their families. In some cases Pastors may elect to unbundle coverage for a working spouse who is covered by another medical plan.

Congregations are permitted to contribute extra monies to the pension portion of the Portico Plans. These contributions are tax sheltered and can be used to enhance compensation without encumbering increased tax liability.

- b. Clergy Couple Medical - If both spouses are members of Portico’s Pension and Other Benefits Program, Portico should be consulted and will calculate the amount of the premium each congregation should pay. Please see page 12 “Sponsoring Couples, Health Coverage.”
- c. Medical Insurance Savings: Each congregation’s and Rostered Leader’s (Pastor/Diaconal Minister/AIM) situation is unique. From time to time congregations may have Rostered Leaders which, for whatever reason, do not need this coverage. If the Rostered Leader does not require coverage, it is recommended that the congregation split the single coverage 50%/50% between the congregation and the Rostered Leader. The 50% paid to the Rostered Leader can be in the form of alternate pension per IRS guidelines or other options agreed upon by congregation and Rostered Leader. The congregation is advised to keep their 50% in the budget and in an account in case the situation of the Rostered Leader changes and would require medical coverage. This plan does not reflect the additional cost the congregation would be required to cover if the Rostered Leader requires coverage for a spouse or family coverage.

Schedule VI Ministry and Professional Expenses - Pastor/AIM/Diaconal Minister

Automobile Allowance	
a. Option 1 (Flat Fee Allowance)	_____
Or b. Option 2 (Reimbursement per Mile)	_____
Continuing Education	_____
Books, Journals, etc.	_____
Other	_____

Total Ministry & Professional Expenses (Bring to summary form).....	<u> </u>

Automobile Allowance

Option 1. Flat Fee allowance.

Under this option, congregation should reimburse their professional leaders with a flat fee allowance based on:

- a. The setting of the parish. (Often rural parishes require more miles of their pastor than do urban parishes.)
- b. The past year’s experience of miles driven for the congregation
- c. Depreciation of the car and reasonable maintenance costs.
- d. Under this method, the allowance is taxable income to the person, and the expenses they incurred are deductible on Schedule A only to the extent that they exceed 2% of adjustable gross income.

Option 2. Reimbursement per Mile

Under this option, the congregation should reimburse their professional leaders for auto expenses on a per mile basis. (See www.irs.gov or use a search engine like www.google.com and search for “Standard Mileage Rate.”)

- a. The 2015 IRS rate is 57.5¢/mile. Please use the 2016 rate, for 2016.
- b. Reimbursements should be paid monthly.
- c. Under this method, the reimbursement is not taxable income for the person.

Continuing Education

Two weeks, including Sundays, must be allowed at a minimum for continuing education. The Letter of Call includes provision for continuing education. \$900 per year is a minimum base. Due to costs for housing, transportation, etc., that accompany continuing education opportunities, a higher figure should be considered. The Letter of Call states that continuing education funds may be accumulated for up to three years. Continuing education funds not spent at the end of a pastor’s call are lost.

Books, Journals and other Published Resources

An amount of \$400 per year is recommended. This amount is to be a reimbursement allowance, and is to be based only on actual expenditures. Books, etc., purchased become the pastor’s property. Please also note that many congregations add this to the amount for Continuing Education and permit the pastor to spend the total amount on continuing education, should that be the pastor’s wish.

Other Ministry and Professional Expenses

- a. Congregations are also strongly encouraged to budget financial support and time for the rostered staff and spouses’ retreat, spouses’ retreat and Synod Theological Conference. This should be a minimum of \$425, available to the pastor/AIM/Diaconal Minister only if used. Whether the time off is taken from “continuing education” or “additional time away” needs to be determined with the congregation’s other staff and council.
- b. Malpractice-Liability Insurance. It is strongly recommended that each congregation review its overall insurance coverage annually, giving careful attention to this and other liability areas. Congregations are recommended to provide this coverage for all church workers. Please remember that this applies to volunteers as well as staff.
- c. Sabbatical leave. Sabbatical leaves are encouraged to provide an opportunity for the pastor to have an extended period of time for personal enrichment, study, spiritual growth, travel, skill development and/or research. This is the adopted policy of the Evangelical Lutheran Church in America and the East Central Synod of Wisconsin for all congregations. Congregations are asked to adopt a sabbatical leave policy at the earliest opportunity. A more complete explanation of the Sabbatical Leave is provided in Appendix C of these Compensation Guidelines.
- d. Other Professional Expenses - Congregations should reimburse the Pastor and all church workers for expenses incurred in the performance of their duties. Some examples would include the fees charged for the Professional Leadership Conference, Synod Assembly, Official meetings, parking costs, professional association dues, telephone, etc.

Time Agreement - Vacation and Leave Time

a. Vacation

Pastors are to receive a minimum of four weeks' vacation each year. These weeks include Sundays. Legal holidays are not considered vacation days. Congregations should encourage their pastors to use their vacation. Consideration is encouraged to grant additional weeks of vacation with longer terms of ministry.

Diaconal Ministers & AIMS: It is recommended that vacation for Diaconal Ministers/AIMs be on the following basis:

1 Year	2 Weeks
2 Years	3 Weeks
3+ Years	3 Weeks or more

When a pastor's, Diaconal Minister's, or AIM's services are required on recognized holidays, time off with pay may be taken at another time which causes minimum disruption to the congregation.

Special circumstances may require that the professional leader and church council negotiate the carrying over of unused time into the following year. Time spent in outdoor ministries and retreats with congregation youth and family groups or work on synod or churchwide committees should not be considered vacation time or educational leave when it is part of the congregation's local program of ministry or ministry through synodical or churchwide structures. At least one full day free of church leadership responsibilities is to be granted each week. (See "b" below.) Parish emergencies may require a change in schedule from time to time.

Many congregations choose to grant one or more Sundays or weekends to their pastor as personal time beyond the vacation agreement.

At the time of a First Call, out of care for our pastors:

1. A model of weekly time off is expected to be worked out between the congregation, the candidate, and the Bishop; and
2. A First Call for a full-time pastor that offers less than one full day off per week, four weeks paid vacation, and two weeks continuing education leave will not be signed by the Bishop.

b. Weekly Time/Day Off

For the health and well being of both pastor and congregation, it is important for the pastor to have some uninterrupted time and space each week to devote to personal and family life. Certainly this calls for a full day off each week. In addition, other blocks of free time are necessary and desired.

Church work can involve a great deal of time on evenings and weekends. Pastors and congregations are encouraged to find creative ways to schedule ministries and meetings so that the evenings and weekends are not always filled. They will also need to work together to find ways to handle parish emergencies when the pastor is benefiting from time off. One resource that many in ministry have found valuable in these areas is the work of Roy Oswald and others at the Alban Institute. For more information, please visit or call the Synod Resource Center, or contact Alban at (800) 486-1318 or www.alban.org

c. Other Time Off

Concerning sickness or disability, congregations need to consult the Pastor's "Letter of Call" or the Diaconal Minister's/AIM's "Letter of Appointment". These letters will determine the conditions of compensation during illness or disability.

Regarding parental leave this report recommends that mothers be granted six weeks leave with full pay, and that fathers be granted two weeks leave with full pay. Parents who are adopting children should be granted the same amount of leave time. Parental leave may also be granted at other times, e.g. during times of severe illness, trauma, or death. Congregations are encouraged to establish a policy of emergency leave, before an emergency arises.

Full-time vs. Part-time

The components of compensation listed above (pages 4 through 10) assume full time work. In the case of less than full time work, it is encouraged that for those people who work 20 or more hours a week that the pension and medical benefits be extended to them. Vacation time would be adjusted proportionally based on the ratio of part-time hours to full time hours.

IV. TABLES FOR BENEFITS & BENEFITS SUMMARY

ELCA PLANS

The rates for participation in the ELCA Plans change each year. In 2015, ELCA-Primary health benefits expanded from one to four options. Each is designed to compare to the “metallic” plans found on the new insurance exchanges created by health care reform. Please use the calculators on their website to determine insurance costs: <https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>

Any questions should be addressed to them directly at 800/352-2876. (Their website is <https://porticobenefits.org>) These rates are determined as a percentage of defined compensation, which includes the base compensation, housing, Social Security allowances and TSA (if applicable). For those who live in a parsonage, housing is figured at 30% of the sum of base compensation plus Social Security allowance. You may arrive at the amount upon which these benefits are based by using the Compensation Guidelines Worksheet and working toward the line on Schedule V (on page 7) labeled Base amount for Portico’s Pension and other Benefits Table.

Sponsoring couples

Benefits for couples in ELCA church service

When couples are sponsored in Portico’s Pension and Other Benefits Program (by the same or different congregation or organization), each employer will make contributions for their participation in the Health Benefits Plan; Regular Pension Plan; Survivor Benefits Plan; and Disability Benefits Plan.

Monthly billing for coverage Each employer(s) is billed monthly for coverage.

Pension, survivor and disability coverage — Pension, survivor and disability coverage is fairly straightforward. Each employer is billed a percentage of each spouse’s annual defined compensation for these benefits. By doing so, the appropriate amounts are set aside for future pensions for both spouses and in case of disability, or for the beneficiaries’ needs in case of death(s). In addition, each employer is billed a small fee for administrative expense and for retiree support.

Health coverage — Couples are considered as one family for the sake of fulfilling deductibles and out-of-pocket expenses under the ELCA Health Benefits Plan. Contact Portico for each employer’s appropriate share of the total coverage cost.

The 2015 monthly coverage continuation rates will be as follows (*2016 numbers, not available at time of printing*):

Retired members and others continuing coverage

Retired members make their own contributions for Portico health coverage (and for their eligible dependents). A portion of the contribution may be paid by Portico for members who participated in a predecessor health plan.

Coverage continuation members include pastors, rostered laypersons and lay employees (or their eligible dependents) who continue health, lump-sum survivor or disability benefits coverage under the program when on leave from call, upon separation from service, or other status causing loss of eligibility.

Continuation Rates

Monthly Coverage Continuation Rates for 2015			
	ELCA Medicare-Primary Benefits		
	Economy	Standard	Premium
Members who are:	\$309 per person ^{1,2}	\$326 per person ^{1,2}	\$382 per person ^{1,2}
<ul style="list-style-type: none"> • Retired • On leave from call • Spouses, eligible same-gender partners, surviving spouses • Continuing coverage after loss of eligibility 	\$618 per couple ^{1,2}	\$652 per couple ^{1,2}	\$764 per couple ^{1,2}
Children of members who are:	\$309 with dental ⁴	\$326 with dental ⁴	\$382 with dental ⁴
<ul style="list-style-type: none"> • Retired • On leave from call • Divorced • Deceased • Continuing coverage after loss of eligibility 			

1. The ELCA may pay a portion for retired members and spouses who participated in a predecessor church plan. These rates do not reflect any subsidies.
2. Less \$48 for former retired plan members who declined dental coverage.
3. If at least one child is eligible for ELCA-Primary health coverage, this rate is for all children in a family.
4. If all children are eligible for Medicare coverage, this rate is for all children in a family.

NOTE: For ELCA-Primary health benefit coverage continuation rates, visit myPortico or contact the Portico service center.

PROFESSIONAL EXPENSES

1. Automobile Expenses:
 - a. Monthly Allowance, as agreed upon by congregation/parish professional.
 - b. Cost per mile reimbursement at IRS rate. 2015 = 57.5¢/mile.
Please see www.irs.gov or use a search engine like www.google.com and search for “2016 Standard Mileage Rate.”
2. Continuing Education: \$900 per year. Continuing education time of two weeks per year, which may be accumulated up to six weeks over a three year period.
3. Professional Books and Journals: \$400 per year.
4. Insurance, et. al.: includes malpractice and worker comprehensive coverage.

LEAVE TIME

1. Continuing Education: Two weeks per year, this may be accumulated up to six weeks over a three year period.
2. Regular vacation: Minimum of four weeks with Sundays per year. Additional Sundays may be granted.
3. Sick leave: Full compensation until ELCA Disability Plan takes effect. See Letter of Call or Appointment for specific details.
4. Parental leave: Maternal = 6 weeks with full compensation.
Paternal = 2 weeks with full compensation.
5. Personal leave: As mutually agreed upon.

**APPENDIX A
BASE (BASIC COMPENSATION)**

The Compensation for Pastors, Diaconal Ministers, and Associates in Ministry for 2016 is as follows:

Service Years	Pastor Base	AIM W/ Masters Diaconal Ministers	AIM / w Bachelors	AIM /w/ Qual/Exp. Theologically Trained *1	**Congregations are asked to give serious consideration to making a gift of up to \$5,000 to help pay off any new Pastor's educational loans. The money should be repaid directly to the loaning organization.
New Grad **	36,300	34,580	32,760	29,120	<p>*1 Persons in this category include Diaconal Ministers Associates in Ministry (AIMs) who have the qualifications and/or experience for the position, but do not have a college degree. Theological training is one of the requirements for a Diaconal Minister/AIM.</p> <p>Please note that these are base salaries. Remember to carefully consider the additional factors listed on page 4 of the guidelines when determining the base compensation.</p>
1	37,025	35,110	33,262	29,566	
2	37,750	35,640	33,764	30,012	
3	38,475	36,170	34,266	30,459	
4	39,200	36,700	34,768	30,905	
5	39,925	37,230	35,271	31,352	
6	40,575	37,705	35,721	31,752	
7	41,225	38,180	36,171	32,152	
8	41,875	38,656	36,621	32,552	
9	42,525	39,131	37,071	32,952	
10	43,175	39,606	37,521	33,352	
11	43,735	40,015	37,909	33,697	
12	44,295	40,425	38,297	34,042	
13	44,855	40,834	38,685	34,387	
14	45,415	41,244	39,073	34,732	
15	45,975	41,653	39,461	35,076	
16	46,455	42,004	39,793	35,372	
17	46,935	42,355	40,126	35,668	
18	47,415	42,706	40,458	35,963	
19	47,895	43,057	40,791	36,259	
20	48,375	43,408	41,123	36,554	
21	48,785	43,707	41,407	36,806	
22	49,195	44,007	41,691	37,059	
23	49,605	44,307	41,975	37,311	
24	50,015	44,607	42,259	37,564	
25	50,425	44,906	42,543	37,816	
26	50,835	45,206	42,827	38,068	
27	51,245	45,506	43,111	38,321	
28	51,655	45,805	43,394	38,572	
29	52,065	46,105	43,678	38,825	
30	52,475	46,405	43,963	39,078	
31	52,885	46,705	44,247	39,331	
32	53,295	47,004	44,530	39,582	
33	53,705	47,304	44,814	39,835	
34	54,115	47,604	45,099	40,088	
35	54,525	47,904	45,383	40,340	
36	54,935	48,203	45,666	40,592	
37	55,345	48,503	45,950	40,844	
38	55,755	48,803	46,234	41,097	
39	56,165	49,103	46,519	41,350	
40	56,575	49,402	46,802	41,602	

APPENDIX B

HOUSING ALLOWANCE

The housing allowance which you pay your Pastor in cash and the housing allowance the IRS allows your Pastor on an income tax return might not be the same number. The reason for this is that the IRS includes more expense items when calculating a housing allowance than the absolute minimum items these guidelines mention (insurance, utilities and taxes). The following information is extracted from a Portico information sheet. To get more complete information, please contact Portico (800/352-2876 or www.porticobenefits.org). They also have available a free Minister's Guide for Income Tax which your Pastor can request.

Federal income tax laws allow Pastors to exclude from gross income a housing allowance that is designated by the congregation or church organization. This applies to Pastors living in a church provided parsonage or in a home owned or rented by the Pastor. It is important to note that a housing allowance can be excluded *only if it is officially designated* as such in a resolution, meeting minutes or budget before payment is made.

A housing allowance may be based on the value of a furnished home (parsonage) provided by the congregation or an amount paid to the Pastor within certain guidelines. The amount of housing allowance that can be excluded from taxable income is always the *smallest* of the following three amounts:

The amount, officially designated in advance, as "housing allowance," by the Pastor's congregation/church organization as housing allowance; **OR**

The amount spent for the Pastor's primary residence (down payment, mortgage principal and interest, utilities, taxes, insurance, furnishings, maintenance, etc.); **OR**

The fair rental value of the Pastor's home including furnishings and cost of utilities (owned or rented).

Some IRS allowed expenses typically incurred by Pastors owning or renting their own home:

- Down Payment
- Housing loan interest and principal
- Real Estate commissions, escrow fees
- Property Taxes
- Homeowner's insurance
- Personal property insurance on contents
- Umbrella liability insurance
- Structural maintenance and repair
- Landscaping, gardening and pest control
- Furnishings (purchase, repair, replacement)
- Decoration and redecoration
- Utilities (gas, electricity, water) and trash collection
- Local Telephone expense (base charge) – land line
- Note: Cell phones used for work may be deductible on your personal taxes.
- Homeowner's association dues/condominium fees
- Monthly rent payments

Some IRS allowed expenses typically incurred by Pastors living in a parsonage

- Utilities (gas, electricity, water) and trash collection
- Local telephone expense (base charge)
- Decoration and redecoration
- Structural maintenance and repair
- Landscaping, gardening, and pest control
- Furnishings (purchase, repair, replacement)
- Personal property insurance on pastor-owned contents
- Umbrella liability insurance

HOUSING EQUITY AND HOUSING ALLOWANCE DESIGNATION

The housing portion of the compensation package is suggested to equal 30% of the Pastor’s base compensation, with a minimum requirement of \$11,000 (\$12,000 in urban settings where housing costs are higher). The forms below will help you calculate the amount for your Pastor. There are separate forms depending on whether your Pastor lives in a parsonage or his/her own home. Please bring the resulting number to schedule II, page 5.

No Parsonage:

It is suggested that you enter 30% of the Pastor’s base compensation into line 1 of Schedule II (page 5). It is required that you enter at least \$11,000.

Parsonage Provided:

The goal of this calculation is to determine the amount of the housing equity number for the Pastor staying in a parsonage.

To calculate the housing equity number for a Pastor staying in a parsonage you will first need to determine the fair rental value of the parsonage. The fair rental value of the parsonage is what the congregation could reasonably expect to rent the parsonage for to someone else. There is any number of ways that this can be determined. Two easy methods to approximate fair rental value include:

Ask a local realtor who is familiar with the rental value of homes in your community what he/she believes the parsonage could be rented for. **OR**

Determine the amount the parsonage could reasonably be expected to sell for, if it were for sale. (This is called Fair Market Value.) Next find out what the interest rate is on 10 year Treasury Bonds and add 4% to that figure (to approximate the return a landlord might expect to net). Multiply the property’s Fair Market Value by the Treasury Bonds+4% figure to approximate fair rental value for one year.

Housing Equity Calculation:

- 1. Enter the larger of \$11,000 (\$12,000 urban) or 30% of your Pastor’s base compensation _____
 - 2. Enter the Fair Rental Value figure (see above)..... _____
 - Subtract line 2 from line 1. _____
-

Compare the number above to the minimum housing equity number and enter the larger number here. This is your housing equity figure for Schedule II, (page 5)..... _____

The minimum housing equity required by the synod is \$2,025.

HOUSING EQUITY AND HOUSING ALLOWANCE DESIGNATION FORMS

Housing Equity Allowance Agreement

(This form is for use when contributions to a housing equity allowance are not made by the congregation to the member's Portico optional pension plan. When payments are made Portico's optional pension plan, the congregation uses the forms presented by the custodians of this fund.)

At a properly called meeting of the congregation of _____ Lutheran Church, with a quorum present, held on _____ it was moved, seconded, and voted to establish a housing equity allowance fund for the Rev. _____ with (1) initial contribution of \$_____ for the 20____, and (2) with subsequent annual contributions to be determined each year thereafter by vote of the congregation.

The conditions of this agreement are as follows:

1. The annual contribution shall be placed in Portico's Alternate Pension Account.
2. The fund shall not be available for use by the congregation or by the pastor except for the purchase of a house by the pastor or the pastor's spouse.
3. The fund shall be paid in full, upon request, to the pastor or survivors in the event of the pastor's disability, retirement or death.
4. The funds shall be payable to the pastor's estate if there is no surviving spouse.

Signed by an officer of the congregation

Date _____

Signed by the Pastor

Date _____

DESIGNATION OF HOUSING OR FURNISHINGS ALLOWANCE BY CHURCH COUNCIL

Upon motion duly made and seconded, it was voted to designate \$_____ of the cash compensation for 20____ to be paid to the Rev. _____ as a housing/furnishings allowance in response to the pastor's request and acknowledgement that the allowance so designated does not exceed the fair rental value of his/her home, furnished, plus the cost of utilities (or the fair rental value of the furnishings where a parsonage is provided). Therefore, cash compensation shall be: \$_____ and the housing allowance shall be \$_____.

Signed by an officer

Date _____

Signed by the pastor

Date _____

The following forms may be utilized in developing a Housing Allowance Program for the pastor.

- No. 1 Form for presentation of Minister's estimate of expenses qualifying under the Pastor's housing allowance.
- No. 2 Draft language for action on a housing allowance by the church council.
- No. 3 Draft notification to the minister by the congregation (church council) of approved housing allowance.

PASTOR'S ESTIMATE OF HOUSING EXPENSE

To: (Name of Congregation)

From: (Name of Pastor)

Date: _____

Re: Housing allowance for year extending from _____, 20__ to _____, 20__

The amounts set forth below are the amounts I expect to spend during the period _____ (as above) to rent or otherwise provide a home for my family and me.

Item

- 1. Rent on leased property or payments on purchase of a home
(including down payment, acquisition costs, and mortgage payments of principal).....\$ _____
- 2. Garage rental (if not included above) _____
- 3. Utilities (gas, electricity, water, sewer, oil,
telephone, refuse removal charges, firewood, TV Cable),..... _____
- 4. Insurance (homeowner's, fire, extended coverage, liability, contents, flood)..... _____
- 5. Repairs and maintenance _____
- 6. Furnishings and improvements _____
- 7. Interest and taxes (may want to itemize these separately) _____
- 8. Other housing expense (list in detail) _____

TOTAL..... **_____**

(Minister's Signature)

DRAFT LANGUAGE FOR CHURCH COUNCIL ACTION ON HOUSING ALLOWANCE

The _____ Committee advised the church council that under the tax laws an ordained minister of the Gospel is not subject to Federal Income Tax with respect “to the rental allowance paid as part of compensation to the extent used to rent or provide a home.” Where the pastor owns a home this amount of the allowance will be an amount equal to the fair rental value of the home, including furnishings and appurtenances such as a garage, plus cost of utilities.

The council, after considering the statement of the Rev. _____ setting forth estimates of the amount expected to be spent to rent or otherwise provide a home during the period _____ 20__ to _____, 20__, and in light of the Federal Income Tax law and of the established compensation level, on motion duly made and seconded, and adopted the following resolution:

Resolved that the Rev. _____ receive a compensation of \$_____ for the year ____, and a housing allowance of \$_____ for the year, the housing allowance to be so designated in the official records.

(Secretary’s Signature)

NOTIFICATION OF HOUSING ALLOWANCE BY CONGREGATION (EMPLOYER)

Date _____

Dear Rev. _____:

This is to advise you that at a meeting of the church council held on _____, your housing allowance for the year _____ was officially designated and fixed in the amount of \$_____. Accordingly, \$_____ of the total compensation payable to you during the year _____ will constitute housing allowance and the balance will constitute “compensation” (as interpreted by the Income Tax Law).

(Secretary’s Signature)

APPENDIX C

SABBATICAL LEAVE

Purpose: Sabbatical leave is recommended for clergy and associates in ministry as a time for renewal of one’s professional and personal life. A sabbatical leave is a significant time away from congregational responsibilities; a time to receive, to be nurtured, to dig deeper into one’s self, and to reflect on the call to ministry and relationship to God. Sabbatical leave should be holistic, including time for prayer, reflection, relaxation, and refreshment of body and spirit, as well as further developing gifts for continuing ministry. Sabbatical leaves may vary and invite different considerations in each congregation and in each ministry. Congregations and clergy both benefit from study, growth, and renewal and long-term mutual ministry is revitalized and stimulated.

Sabbatical Times and Duration

The Evangelical Lutheran Church in America has strongly recommended (but cannot require) that a Sabbatical Leave policy be adopted for all pastors serving parishes. In the East Central Synod of Wisconsin, this is also the recommended policy and is one that is increasingly being adopted by many congregations. Adoption by all congregations is strongly recommended. At the time of a Call process, a Sabbatical Leave policy should be discussed. If a pastor is already serving a congregation without such a policy, implementation of a Sabbatical Leave policy should be discussed and/or adopted at the earliest opportunity.

It is the intention of this Synod that after every 5 years in a full time parish call, or having served 6-8 years total time in ministry, a sabbatical shall be offered to any rostered staff person in the East Central Synod of Wisconsin. A sabbatical may be granted at an earlier point if deemed appropriate. The Synod Bishop will assist in determining the benefits of a sabbatical outside the normal guidelines. The duration of a sabbatical is 3 months or more. The sabbatical may be divided into two sections of time. The sabbatical must be completed within a year of the first day of the initial sabbatical.

Time and length of sabbaticals are to be negotiated between the rostered staff, the appropriate congregational committee and the council. It is recommended that the Bishop be notified while a sabbatical is being negotiated. This is particularly important when synodical support is being requested as part of the sabbatical. A sabbatical leave should imply (to both the congregation and the pastor) that there will be a return to the same position of ministry held prior to the sabbatical.

Coverage and Costs during the Sabbatical

The congregation will continue to fund full compensation and benefits for the rostered staff on sabbatical. The congregation, with Synod and conference support, is responsible for providing interim ministry during the sabbatical. Coverage should be provided by congregational members, trained synodical lay ministers, and the clergy of neighboring congregations. The congregation(s) may assist with costs of the sabbatical activity. Creative long term mutual funding between rostered staff and the congregation for sabbatical activities is encouraged. Special or outside funding may be available depending on the goals and purposes of the sabbatical. Sabbaticals for part time rostered staff or those in shared ministries may require special considerations.

Sabbatical Application

Name _____ Congregation _____

Address _____ Phone _____

Include the responses to these questions in your plan:

- What are your learning and personal goals?
- Why are they important to your ministry?
- How will your time be spent?
- How will your congregation benefit from these sabbatical goals?
- How will you share your sabbatical experience with your congregation?
- What financial concerns need to be addressed?

Brief Description of Plan:

Applicant Date

Congregation President Date

cc: Bishop

APPENDIX D

OTHER PASTORAL SERVICES

From time to time your pastor(s) will not be available to lead worship services (including occasional services, weddings, funerals, etc.), teach classes, etc., due either to their obligations to the church at large (attending conferences, continuing education, assisting the Bishop, helping sister congregations, etc.) or vacation or to other time off. As such the congregation will need to make alternate provisions for many of the duties which are usually performed by a pastor. Most often congregations will request the services of another pastor on a “supply” basis to fill these needs. The two most commonly required services include the leading of worship services and the teaching of confirmation or other classes. In most cases actual travel expenses will be approximated by reimbursing at the IRS mileage rate. However, there may be additional travel expenses (meals, lodging, compensation for time, etc.) that may need to be reimbursed when greater distances are traveled. The following provides minimum guidelines for compensation of Supply Pastors.

Minimum compensation for Supply Pastors:

Reminder:
IRS mileage for 2015 is 57.5¢/mile.
(Use 2016 rate for 2016.)

Worship Services:

(Worship services include weekly services, occasional services, weddings, funerals, etc.)

Congregations: Please remember to pay your supply pastor(s) within two weeks of services provided.

Pastors: Please remember that the congregation’s treasurer needs a listing of your travel expenses and services provided.

- One Worship Service: \$175 + Actual Travel Expenses
- Two Worship Services: \$225 + Actual Travel Expenses
- More than Two Worship Services: As Agreed + Actual Travel Expenses

Confirmation or other Pastoral Teaching:

Each Class: \$100 + Actual Travel Expenses

Additional Dollars needed to be budgeted by the Congregation for Time Agreement

To aid the congregation in the preparation of their budgets, the following schedule is provided to estimate the cost of the time agreement which you have made with your pastors.

Number of Days a Supply Pastor is needed to lead worship:

Multiply by \$175 if one worship service per day, \$225 if two. (rate) x

Cost for supply pastor.....

Add \$50 per day to approximate the cost of travel expenses.....

Cost for Worship Supply.....

Number of Confirmation or other classes

Multiply by \$100 for each class..... (rate) x

Cost for instructions.....

Add \$50 per day to approximate the cost of travel expenses.....

Cost for Confirmation and other classes

Other Pastoral Services (Visitation, counseling, etc.)

There are times when a congregation may call or contract with a pastor to do other ministry on a part-time basis (visitation, counseling, etc.) Congregations should be aware that the cost of these services is often up to 30% higher than the “hourly rate” of a full time pastor.

Please note your congregation may incur other expenses. However, the above are the most common expenses.

APPENDIX E

PART-TIME CHURCH MUSICIANS (less than 20 hours per week)

An approach to determining compensation of part-time church musicians follows. We urge you to use the fairest method to determine a just compensation.

1. Number of Hours/Week

The church musician's work covers a broad spectrum of activities, some of which is "visibly" observed by the congregation (worship services, rehearsals) but much of which goes "unseen" (music selection, practice time, rehearsal preparation, etc.). In order to determine the number of working hours/week for a church musician it is advisable that the following worksheet be filled out together by the personnel committee, pastor and musician:

HOURS/WEEK MUSICIAN'S DUTIES

- _____ a) Worship Service
- _____ b) Choir Rehearsals
- _____ c) Practice time (maintenance of technique and repertoire)
- _____ d) Preparation for rehearsals (reviewing and selection of music, marking scores, ordering materials needed, etc.)
- _____ e) Service planning, consultation with clergy
- _____ f) Meetings: staff and worship/music committee; organist and choir director; congregational
- _____ g) Administrative tasks: maintenance of the music library, copyright procedures, developing and administering the annual budget as approved by the Church Board.
- _____ h) Program building and recruiting; liturgical and musical training and enrichment for the congregation.
- _____ i) Auditioning and engaging soloists or small "special music" groups for worship services.
- _____ j) Special music programs; planning and scheduling hymn-sings, special services, concerts, performance productions.
- _____ k) Composition and arrangement of music for particular needs of the service; or for voicing of the choirs, etc.
- _____ l) Looking for and review of new compositions and editions, reading of musical and liturgical materials.
- _____ m) Continuing education: teaching or attending church music workshops professional meetings, lessons.
- _____ n) Instrument maintenance and care (organ, piano, handbells, etc.) and demonstrations.
- _____ o) Custodial work (furniture and instrument moving); setting up and clearing rehearsal and performance areas.
- _____ p) Writing articles for church publications; developing publicity material for newspapers, radios, etc.
- _____ q) Other
- _____ Total

OR (see next page)

Another appropriate formula to determine pay is that 3 hours of preparation are needed for each worship service.

$$\begin{array}{r}
 3 \text{ Allow 3 hours for preparation} \\
 + \quad \underline{\hspace{2cm}} \text{ (fill in 1 hour for each service to be played)} \\
 \hline
 \underline{\hspace{2cm}} \text{ Total hours for which payment is to be made} \\
 \times \quad \underline{\hspace{2cm}} \text{ hourly rate of pay} \\
 \hline
 \underline{\hspace{2cm}} \text{ Fee before additional to compensate lack of benefits.} \\
 + \quad \underline{\hspace{2cm}} \text{ 10\% since those working less than 20 hours per week receive no benefits other than FICA} \\
 \hline
 \$ \quad \underline{\hspace{2cm}} \text{ (compensation)}
 \end{array}$$

2. Level of Competency

The level of competency is determined by using the categories of AIM or Lay Minister (page 14 of these guidelines) that most closely matches the experience and training of the musician. Simply apply the dollar per hour from the appropriate level of competence and multiply by the number of hours worked per week to determine compensation.

Additional Minimum Recommended Fees for Part-time Organists:

Weddings	\$150
Funerals	\$150 (church should notify funeral home of fee)
Rehearsals	\$ 75 each

COMPENSATION GUIDELINES FOR SECRETARIAL AND CUSTODIAL STAFF:

Please check local community levels of pay and reimbursement.

APPENDIX F

SUPPORT STAFF

Most congregations are well-served not only by their Called and Professional staff but also by those whose ongoing ministry would be classified under the heading “Support Staff”. This category covers the dedicated servants of God who function as Administrative Assistants, Secretaries, Custodians, and others who serve in full and part-time positions in support of the congregational ministry. . Sometimes, despite the best intentions of congregations, these employees are inadvertently overlooked because they usually labor “behind the scenes” and often on days and in ways when the worshipping congregation is not present. These employees should always be given consideration and care when issues of remuneration and employee benefits are considered.

The Compensation Guidelines manual cannot presume to share compensation minimums and ranges for Support Staff due to wide variations in local situations and individual responsibilities. This Synod does, however, wish to give some guidance and advice as congregations seek to responsibly care for all those who are employed in support of their programs and buildings and offices. We offer the following as a guideline for review:

1. Have job descriptions and expected hours of work been put in writing for Support Staff?

The presence of job descriptions and time expectations can often help identify areas of additional need or situations where adjustments of expectations should be discussed.

2. Has the “line of supervision” been adequately explained so that both the Support Staff and those responsible for supervision have come to agreement?

Clear supervisory lines assist the support staff and the congregation in knowing when and whom to contact if special needs for the employee’s time or special concerns about the employee arise. The “oh, we’ll let the Secretary do that” syndrome can be avoided.

3. Have the levels of compensation been compared within the local community with other like positions? Has this been done at least once every two years?

Often dedicated support staff who have been long-term employees have “fallen behind” others who labor in a similar category in the community. A fair comparison through the local Chamber of Commerce or local companies can usually be made without compromising the confidentiality issues of an individual’s pay. Fair compensation levels let congregations feel good and help congregational employees know they are cared for.

4. Have issues of vacation, flex time, paid time off in case of illness, and paid holidays been reviewed regularly?

Congregational employees need the same kinds of “time off” policies that local businesses offer for their employees. Comparisons through local Chambers of Commerce can again be easily secured.

5. Has a fair policy for full and part time support staff been adopted which explores, and possibly implements, retirement benefits, disability coverage, life insurance, and medical benefits?

The ELCA offers many of these through Portico and allows support staff to be fully covered in many of the same ways as pastors. Sometimes such benefits allow a dedicated employee to serve his or her Lord as a full time employee of a congregation rather than leaving for private industry. Many of these benefits can also be worked out through private insurers in a local community. Often these plans can result in significant help to the employee in ways which do not result in a greatly increased tax burden to the employee.

6. Has a policy of “continuing education” been reviewed for support staff and congregational monetary and time support made available so that such continuing education might be taken?

Often we forget that new machinery or computers or programs come out every year. Who better to learn about new ways to increase a congregation’s efficiency and proficiency than the support staff? Sometimes support staffs need intentional reminders and expectations because they are so dedicated to getting the job done that they won’t spend time away without encouragement. Almost always, time spent in continuing education brings more benefit back home than the continuing education event cost.

7. Has the congregation given visibility and credibility to the Support Staff?

Are their names known to the members?

Has anyone said a public “thank you” lately?

Are support staffs recognized in such a way that shows the congregation is proud of its employees and their work?

Has someone sat down and asked if all the equipment works, if it is efficient, if it needs repair or replacement?

Is a system of feedback in place so that the support staff feels appreciated and not isolated?

A committee or an individual needs to show care, concern, and promote justice for the support staff just as most congregations do for their pastors and rostered staff. Support staffs are often “unsung heroes” in a congregation. They do the work that is usually unnoticed when it is done correctly and they often become the ones who correct a mix-up or problem before it becomes unsolvable. Support staffs are those who have chosen a church vocation because they care. Let us always care for them.