



Metropolitan Chicago Synod  
Evangelical Lutheran Church in America

2024 Salary Guidelines  
for Rostered Leaders  
in the  
Metropolitan Chicago Synod  
Evangelical Lutheran Church in America

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# Part I Determining the Cash Salary

## Step 1 Base Salary

Base salary is that portion of compensation that is provided to sustain the rostered leader who is called to lead ministry through the congregation or another organization. Base salary does not include housing, social security allowance, or professional expenses.

Please refer to Salary Guidelines on page 11.

\$ \_\_\_\_\_

## Step 2 Merit Adjustment

**Education:** Further education enriches ministry. Modest reimbursement for advanced degrees is appropriate. The suggested amount added to base pay for this component is a multiplier in the range of 1% to 5% of base pay.

\$ \_\_\_\_\_

**Responsibility:** Each call is unique to the situation in a given congregation. Things to consider in this area include solo parishes, multiple staff parishes, and specialized ministries. When there is a unique measure of leadership or workload, additional compensation is appropriate. The suggested amount added to base pay for this component is a multiplier in the range of 1% to 5% of base pay.

\$ \_\_\_\_\_

**Previous Work Experience:** Previous experience in the church and/or secular workforce that enhances a person's skills for ministry should be taken into consideration. Such experience prior to ordination should be calculated at a rate of 1/3 to 1/2 year for each year of prior experience, not to exceed 5 years of ministry credit.

\$ \_\_\_\_\_

## Step 3 Total Cash Salary

\$ \_\_\_\_\_(1)

## Part II Determining Housing Allowance (choose Option 1 OR 2)<sup>1</sup>

### Option 1: Allowance if pastor is a homeowner or renter

If your congregation provides a housing allowance for your pastor and family, this amount should be sufficient to provide adequate housing as well as care for the related expenses of upkeep and utilities (e.g., electricity, fuel, trash removal, water/sewer, internet, and basic telephone service). Your pastor may exclude the housing allowance from taxable income up to the *Fair Rental Value* of a furnished home plus utilities to the extent that the housing allowance is actually spent for housing. Expenses that qualify for the housing allowance include payments on purchase, mortgage payments (principal and interest), taxes, insurance, utilities, maintenance, repairs, furnishings, landscaping, etc.

The diversity of housing expense is wide ranging across our synod. While we recognize these variances, we find that the typical amount of housing allowance, for a full-time call, is \$25,000 annually. This is generally a good starting point for the conversation, realizing that there can be significant adjustments based on specific communities and circumstances.

The amount discussed in this section is not necessarily equal to the amount that the pastor elects for their annual housing allowance. \$ \_\_\_\_\_ (2a)  
That designation is made considering their actual property expenses, often in consultation with their tax preparer.

### Option 2: Allowance if parsonage is provided

Portico Benefit Services determines 30% of Total Cash Salary is to be added to the Defined Compensation. This is its value only, not an amount paid to the pastor.

Value \$ \_\_\_\_\_ (2b)

#### Utilities

Congregations are encouraged to pay utilities directly, but may instead add an allowance of about \$3,600. Paid directly

OR Allowance \$ \_\_\_\_\_ (2c)

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<sup>1</sup> Only Word and Sacrament Ministers are eligible for a housing allowance. Please see Appendix C for Internal Revenue Service housing resolution.

**Furnishings Allowance**

Congregations may add a portion to the cash salary called “furnishing allowance” or may designate an amount from the cash salary for this allowance. Purchases made \_\_\_\_\_ Added with this allowance are the property of the pastor. **OR** Designated \$ \_\_\_\_\_ (2d)

**Housing Equity**

When a church-owned or rented parsonage is provided as part of the pastor’s compensation, the pastor does not have the opportunity to build equity, as do homeowners. Some congregations choose to compensate for this lack of equity with a housing equity allowance. These funds are vested in the pastor. The congregation pays a predetermined amount in monthly installments directly to Portico (preferred) or to another depository agreed upon by the pastor and the parish or directly to the pastor. If paid directly to the pastor, it becomes taxable income. It is recommended that the housing equity allowance be placed in a tax-deferred account with Portico. The housing equity allowance is intended to assist the pastor or the pastor’s family to provide housing that would be available when the pastor decides to purchase a home, retires, becomes disabled, dies, or when the congregation disposes of its parsonage and begins paying a housing allowance. When the pastor resigns, the assets accumulated in the depository (if not Portico) are transferred to another congregation or paid directly to the pastor, at the pastor’s discretion. Our recommendation would be to pay a housing equity allowance of at least \$3,600 per year. \$ \_\_\_\_\_ (2e)

Total Housing Compensation [2a or 2b+2c+2d+ (2e, if amount is paid directly to the pastor)] \$ \_\_\_\_\_ (2)

### **Part III Social Security**

#### **Social Security Allowance**

Pastors are required to pay 15.3% Self-Employment (SE) Tax (Social Security/Medicare). The 15.3% is comprised of 7.65% employee portion and 7.65% employer portion. The employer portion of this tax is a deductible item for income taxes. Your local Social Security Office should be consulted for recent changes. This allowance is taxable income to the pastor and subject to SE tax.\*

It is recommended that the congregation assume at least the employer portion of the Social Security Tax that the pastor must pay. This is done by paying at least 8.235% of the sum of lines 1 + 2.

\*(7.65% x 7.65% = 0.00585% + 7.65% = 8.235%)

\$ \_\_\_\_\_ (3)

## Part IV Retirement and Other Benefits

### Retirement

Under the ELCA Retirement Plan, the congregation is required to pay the minimum retirement contribution percentage. The congregation may choose to pay a retirement contribution percentage that is higher than the minimum.

#### RETIREMENT CONTRIBUTION RATES

<u>Attained Age on 12/31/87 if enrolled prior to 1988</u>	<u>Minimum Required Contribution Rate</u>
45 through 54	11%

\*\*\*\*\*

All other rostered leaders	10%
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Defined Compensation<sup>2</sup> X \_\_\_\_\_ %

#### Retirement Contribution

\$ \_\_\_\_\_

#### ELCA Medical and Dental Benefits

Calculate benefit costs by using Portico calculator found at  
<https://employerlink.porticobenefits.org/Resources/Calculators/Benefit-Costs-Calculator#/>

\$ \_\_\_\_\_

#### Disability and Basic Group Life

Contribution is set by Portico Benefit Services at 1.70% of  
Defined Compensation in 2021. See link for calculator above.

\$ \_\_\_\_\_

#### Additional Benefits

The congregation may also provide Supplemental Medical  
Insurance.

\$ \_\_\_\_\_

#### Tax-Sheltered Annuity

The congregation may also provide a tax-sheltered annuity.

\$ \_\_\_\_\_

### Total Retirement and Other Benefits

\$ \_\_\_\_\_ (4)

<sup>2</sup> Defined Compensation: *Defined Compensation* is the sum of Total Cash (line 1), Housing (line 2a OR 2b+2c+2d), and Social Security (line 3).



## Part V Reimbursable Expenses

### Automobile Allowance

There are three ways to handle auto expenses (choose one):

- a. Congregation purchases or leases an auto \$ \_\_\_\_\_
- b. Reimburse miles driven at 65.5 cents per mile<sup>3</sup> \$ \_\_\_\_\_
- c. Pay monthly allowance (taxable as income) \$ \_\_\_\_\_

### Continuing Education

It is recommended that \$1,200 per year be spent for the continuing education of a rostered leader.

A minimum of 50 hours per year of intentional continuing education is strongly encouraged. To meet this requirement, it is recommended that 2 weeks (14 days, including two Sundays) be given annually. \$ \_\_\_\_\_

### First Call Theological Education

First Call Theological Education (FCTE) is a requirement of the ELCA for a pastor in the first three years of ministry. This program helps pastors transition from seminary to congregational ministry. The FCTE requirement is in addition to the above recommended continuing education for the first three years of the pastor's ministry. Currently FCTE is four to six days per year.

### Publications and Other Resource Expenses

Congregations are encouraged to reimburse for books, periodicals, resource materials, and appropriate dues up to \$500 annually. \$ \_\_\_\_\_

### Official Meetings

All rostered leaders under call are expected to attend the synod assembly and other meetings called by the bishop, including the Rostered Ministers Gathering. It is recommended that the expenses for these meetings be budgeted and paid for by the congregation. In situations where the congregation does not pay these meeting expenses, the pastor should be reimbursed.

\$ \_\_\_\_\_

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<sup>3</sup> The reimbursement amount is the Standard Mileage Rate for business set by the Internal Revenue Service (IRS) and announced annually. Anytime the IRS revises this rate, the revised rate will become the current rate to use for reimbursements. This information is available at [www.irs.gov](http://www.irs.gov), search phrase – *standard mileage rates*.

**Other Expenses**

Congregations are encouraged to reimburse other expenses incurred by the pastor that are related to the ministry of the congregation.

\$ \_\_\_\_\_

***Total Reimbursable Expenses***

\$ \_\_\_\_\_ (5)

<b>Total Salary Package</b>	\$ _____
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## **Part VI     Other Considerations**

### **Salary Guidelines**

The 2024 Salary Guidelines for Rostered Leaders in the Metropolitan Chicago Synod are provided to assist in establishing appropriate salary packages, both for the initial call and in subsequent years. For 2024, a 3.70% cost of living increase is recommended for rostered leaders. The Bureau of Labor Statistics' Consumer Price Index for the 12 months ended August 2023 reflected an increase of 3.70%. While we acknowledge the reality of rising prices, we also recognize the financial burden of imposing the full increase on all congregations of our synod. Those congregations that are fiscally able to provide the full 3.70% to their leaders are encouraged to do so. As always, these guideline salaries are recommendations that can be adapted to your congregation's individual situation.

Appendix A contains salary guidelines for rostered Word and Sacrament Ministers on page 14. The combined recommendation is comprised of the cost-of-living increase discussed above, along with an experience factor that begins at 2% and declines over the term of the call. Appendix B (pp. 15-16) contains similar guidelines for rostered Word and Service Ministers based on their education level.

### **Workweek**

Because of the "on-call" nature of ministry, consideration needs to be given to the minister's self-care. A minimum of one day off per week is a necessity. It is suggested that the minister should have two consecutive days off whenever possible. Separate salary guidelines are available for part-time calls.

### **Vacation**

The need for annual vacation is self-evident. Four weeks of paid vacation time per year, encompassing four Sundays, is considered the minimum. The congregation should consider granting additional vacation time based on the length of service in ministry. The length of vacation time, including the number of Sundays off and when vacation time is to be taken, are all matters which need to be discussed openly with your pastor and are an important part of compensation.

A written agreement regarding vacation time and days off should be approved by the minister and the church council.

### **Holidays**

Appropriate time off for general holidays should be provided. If the actual day cannot be taken, another day should be designated as the holiday.

### **Parenting Leave**

The number of weeks leave before and after the birth or adoption of a child should be negotiated and specified in advance. A specific parenting leave plan should be carefully drawn up in open consultation with your pastor. Parental leave should include eight (8) weeks full salary, housing, and benefits. Any other specific conditions should be clearly defined in a written document. The congregation is responsible for compensating a substitute pastor.

Parental leave may be granted by the congregation at other times, such as during times of severe illness, trauma, or death of a child. The length of the leave and the salary and benefits that the congregation will provide should be mutually negotiated. It is recommended that at a minimum the congregation provide full benefits for the pastor during the leave granted.

### **Sick Leave**

Recommendation is one day per month, cumulative to 30 days. Full compensation should be paid during the illness. The congregation is responsible for compensating a supply pastor during the illness.

### **Compassion Leave**

Compassion leave for a death in the rostered leader's immediate family (spouse, children, parents, grandparents, brother, sister, grandchildren, parent-in-laws, or legal guardian) should be offered. While circumstances vary, three to seven days of paid leave, potentially including a Sunday, is recommended as a compassionate first step.

### **Temporary Disability**

In the event of temporary disability of a full-time rostered leader, full compensation should be paid for the first 60 days of disability.

After approximately the first 60 days of disability, the ELCA disability plan, if approved, becomes effective and will pay 2/3 or 66.67% of the monthly defined compensation. Congregations should consider paying the remaining 1/3 or 33.33% of the monthly defined compensation. Contact Portico Benefit Services for more information.

The congregation is responsible for compensating a supply pastor during the disability.

If a full-time rostered leader, because of the disability, receives compensation from some source other than the ELCA disability plan, such as Workers Compensation, then compensation should be mutually negotiated so that the total does not exceed the usual monthly compensation.

### **Military Leave**

It is expected that any rostered leader interviewing for a call who has commitments to the National Guard or a reserve component of the military will disclose this information. Time off for these commitments should be mutually negotiated prior to extension and acceptance of call.

### **Other Benefit Programs**

Additional benefits are available through Portico in the form of Flexible Spending Accounts (FSA), Tax Sheltered Annuities (TSA), and Health Savings Accounts (HSA). These are all ways for the rostered leader to save money while gaining tax advantages. Details about these programs can be found at [www.porticobenefits.org](http://www.porticobenefits.org).

**Spiritual Renewal**

It is recommended that all rostered ministers under call be given three days to one week or more per year for spiritual renewal which is not classified as vacation or educational leave. It is suggested that the rostered leader spend this time at a retreat center or facility where they are able to fully focus on “renewal.” Therefore, the pastor should designate a colleague who can cover emergencies during this time away.

**Spiritual Guidance**

It is recommended that all rostered ministers under call have a spiritual director or guide during their time of call.

**First Call Pastors**

Congregations are asked to give serious consideration to making a gift of up to \$5,000 to help pay off any first call pastor’s educational loans. The money should be repaid directly to the loaning organization.

**Moving Expenses**

The congregation is responsible for relocating a rostered minister to the community. All reasonable expenses should be covered by the congregation and negotiated with the incoming pastor. Moving services need to be performed by a professional moving company. If other arrangements are made, they must be mutually agreeable.

**Sabbatical Leave**

It is recommended that the congregation consider Sabbatical Leave for their pastor. See Appendix D for Guidelines for Sabbatical Leaves.

Appendix A

Salary Guidelines for  
Pastors

Which Year  
of Service  
begins in  
2024?

Base Salary from 2023	Experience factor	Inflation factor	Combined % increase	Recommended Salary 2024
				\$45,863
\$44,312	2.00%	3.70%	5.70%	\$46,838
\$45,388	1.96%	3.70%	5.66%	\$47,958
\$47,640	1.92%	3.70%	5.62%	\$50,319
\$48,548	1.89%	3.70%	5.59%	\$51,260
\$49,466	1.85%	3.70%	5.55%	\$52,210
\$50,382	1.81%	3.70%	5.51%	\$53,158
\$51,294	1.77%	3.70%	5.47%	\$54,101
\$52,204	1.73%	3.70%	5.43%	\$55,041
\$53,112	1.70%	3.70%	5.40%	\$55,978
\$54,015	1.66%	3.70%	5.36%	\$56,909
\$54,917	1.62%	3.70%	5.32%	\$57,839
\$55,816	1.58%	3.70%	5.28%	\$58,764
\$56,713	1.54%	3.70%	5.24%	\$59,687
\$57,604	1.51%	3.70%	5.21%	\$60,603
\$58,374	1.47%	3.70%	5.17%	\$61,391
\$59,140	1.43%	3.70%	5.13%	\$62,174
\$59,902	1.39%	3.70%	5.09%	\$62,952
\$60,664	1.35%	3.70%	5.05%	\$63,730
\$61,422	1.32%	3.70%	5.02%	\$64,503
\$62,180	1.28%	3.70%	4.98%	\$65,275
\$62,934	1.24%	3.70%	4.94%	\$66,043
\$63,686	1.20%	3.70%	4.90%	\$66,808
\$64,435	1.16%	3.70%	4.86%	\$67,569
\$65,182	1.13%	3.70%	4.83%	\$68,328
\$65,806	1.09%	3.70%	4.79%	\$68,957
\$66,427	1.05%	3.70%	4.75%	\$69,582
\$67,048	1.01%	3.70%	4.71%	\$70,207
\$67,666	0.97%	3.70%	4.67%	\$70,829
\$68,282	0.94%	3.70%	4.64%	\$71,448
\$68,896	0.90%	3.70%	4.60%	\$72,064
\$69,509	0.86%	3.70%	4.56%	\$72,679
\$70,119	0.82%	3.70%	4.52%	\$73,290
\$70,731	0.78%	3.70%	4.48%	\$73,903
\$71,334	0.75%	3.70%	4.45%	\$74,506
\$71,820	0.71%	3.70%	4.41%	\$74,986
\$72,305	0.67%	3.70%	4.37%	\$75,465
\$72,788	0.63%	3.70%	4.33%	\$75,941
\$73,269	0.59%	3.70%	4.29%	\$76,415
\$73,749	0.56%	3.70%	4.26%	\$76,888

Guidelines for Deacons

Bachelor's Degree

Which Year of Service begins in 2024?	Base Salary from 2023	Experience factor	Inflation factor	Combined % increase	Recommended Salary 2024
1					\$45,657
2	\$44,113	2.00%	3.70%	5.70%	\$46,627
3	\$44,965	1.96%	3.70%	5.66%	\$47,511
4	\$47,196	1.92%	3.70%	5.62%	\$49,850
5	\$48,095	1.89%	3.70%	5.59%	\$50,782
6	\$49,004	1.85%	3.70%	5.55%	\$51,723
7	\$50,686	1.81%	3.70%	5.51%	\$53,479
8	\$51,625	1.77%	3.70%	5.47%	\$54,450
9	\$52,560	1.73%	3.70%	5.43%	\$55,416
10	\$53,493	1.70%	3.70%	5.40%	\$56,379
11	\$54,421	1.66%	3.70%	5.36%	\$57,337
12	\$55,349	1.62%	3.70%	5.32%	\$58,294
13	\$56,273	1.58%	3.70%	5.28%	\$59,245
14	\$57,193	1.54%	3.70%	5.24%	\$60,192
15	\$58,110	1.51%	3.70%	5.21%	\$61,135
16	\$58,901	1.47%	3.70%	5.17%	\$61,945
17	\$59,689	1.43%	3.70%	5.13%	\$62,751
18	\$60,473	1.39%	3.70%	5.09%	\$63,552
19	\$61,256	1.35%	3.70%	5.05%	\$64,352
20	\$62,037	1.32%	3.70%	5.02%	\$65,149
21	\$63,683	1.28%	3.70%	4.98%	\$66,853
22	\$64,457	1.24%	3.70%	4.94%	\$67,641
23	\$65,229	1.20%	3.70%	4.90%	\$68,427
24	\$65,998	1.16%	3.70%	4.86%	\$69,208
25	\$66,641	1.13%	3.70%	4.83%	\$69,857
26	\$67,283	1.09%	3.70%	4.79%	\$70,505
27	\$67,922	1.05%	3.70%	4.75%	\$71,148
28	\$68,559	1.01%	3.70%	4.71%	\$71,790
29	\$69,193	0.97%	3.70%	4.67%	\$72,427
30	\$69,825	0.94%	3.70%	4.64%	\$73,062
31	\$70,457	0.90%	3.70%	4.60%	\$73,697
32	\$71,086	0.86%	3.70%	4.56%	\$74,328
33	\$71,713	0.82%	3.70%	4.52%	\$74,956
34	\$72,337	0.78%	3.70%	4.48%	\$75,581
35	\$73,087	0.75%	3.70%	4.45%	\$76,336
36	\$73,835	0.71%	3.70%	4.41%	\$77,090
37	\$74,581	0.67%	3.70%	4.37%	\$77,840
38	\$75,324	0.63%	3.70%	4.33%	\$78,587
39	\$76,065	0.59%	3.70%	4.29%	\$79,331
40	\$76,804	0.56%	3.70%	4.26%	\$80,073

Appendix B  
(Cont'd)

Guidelines for Deacons

Master's Degree

Which Year of Service begins in 2024?	Base Salary from 2023	Experience factor	Inflation factor	Combined % increase	Recommended Salary 2024
1					\$52,809
2	\$51,023	2.00%	3.70%	5.70%	\$53,931
3	\$52,009	1.96%	3.70%	5.66%	\$54,954
4	\$54,590	1.92%	3.70%	5.62%	\$57,660
5	\$55,357	1.89%	3.70%	5.59%	\$58,449
6	\$56,403	1.85%	3.70%	5.55%	\$59,532
7	\$58,074	1.81%	3.70%	5.51%	\$61,274
8	\$59,148	1.77%	3.70%	5.47%	\$62,385
9	\$60,220	1.73%	3.70%	5.43%	\$63,492
10	\$61,288	1.70%	3.70%	5.40%	\$64,595
11	\$62,353	1.66%	3.70%	5.36%	\$65,694
12	\$63,414	1.62%	3.70%	5.32%	\$66,788
13	\$64,472	1.58%	3.70%	5.28%	\$67,877
14	\$65,527	1.54%	3.70%	5.24%	\$68,963
15	\$66,580	1.51%	3.70%	5.21%	\$70,046
16	\$67,485	1.47%	3.70%	5.17%	\$70,973
17	\$68,387	1.43%	3.70%	5.13%	\$71,895
18	\$69,287	1.39%	3.70%	5.09%	\$72,815
19	\$70,183	1.35%	3.70%	5.05%	\$73,730
20	\$71,077	1.32%	3.70%	5.02%	\$74,642
21	\$71,969	1.28%	3.70%	4.98%	\$75,552
22	\$72,856	1.24%	3.70%	4.94%	\$76,455
23	\$73,742	1.20%	3.70%	4.90%	\$77,357
24	\$74,625	1.16%	3.70%	4.86%	\$78,255
25	\$75,505	1.13%	3.70%	4.83%	\$79,149
26	\$76,240	1.09%	3.70%	4.79%	\$79,890
27	\$76,974	1.05%	3.70%	4.75%	\$80,630
28	\$77,706	1.01%	3.70%	4.71%	\$81,368
29	\$78,433	0.97%	3.70%	4.67%	\$82,099
30	\$79,160	0.94%	3.70%	4.64%	\$82,830
31	\$79,883	0.90%	3.70%	4.60%	\$83,556
32	\$80,606	0.86%	3.70%	4.56%	\$84,282
33	\$81,325	0.82%	3.70%	4.52%	\$85,003
34	\$82,042	0.78%	3.70%	4.48%	\$85,721
35	\$82,757	0.75%	3.70%	4.45%	\$86,436
36	\$83,329	0.71%	3.70%	4.41%	\$87,002
37	\$83,901	0.67%	3.70%	4.37%	\$87,567
38	\$84,470	0.63%	3.70%	4.33%	\$88,129
39	\$85,037	0.59%	3.70%	4.29%	\$88,688
40	\$85,604	0.56%	3.70%	4.26%	\$89,247



## APPENDIX C

### Resolutions Regarding Housing

The Internal Revenue Service requires congregations and agencies to pass a resolution annually designating a specific amount of compensation to be used toward housing. The amount to be designated should be decided with the ordained minister based on his or her anticipated housing costs

This amount is one of three factors affecting the amount of housing a minister can claim on their taxes.

### Draft Language for Church Council Action on Housing Allowance

(This wording may be used to officially describe the Council's action on a housing allowance.)

The \_\_\_\_\_ Committee advises the church council that under the U.S. income tax laws outlined in the Internal Revenue Code (IRC), enacted by Congress in Title 26 of the United States Code (26 U.S.C.) an ordained minister of the Gospel is not subject to Federal Income Tax on the amount of his or her compensation that the employing church designates in advance as a housing allowance, to the extent that the allowance represents compensation for ministerial services, is used to pay housing expenses, and does not exceed the fair rental value of the home including furnishings and appurtenances such as a garage, plus cost of utilities.

The council, after considering the request of the Rev. \_\_\_\_\_ to designate an amount of compensation as a housing allowance for 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 salary level, on motion duly made and seconded, voted to adopt the following resolution:

Resolved that the Rev. \_\_\_\_\_ is to receive a total cash salary of \$\_\_\_\_\_ for the year 20\_\_, of which \$\_\_\_\_\_ is hereby designated as *housing allowance* in response to his/her request and acknowledgement. While Rev. \_\_\_\_\_ is called to serve this congregation (\_\_\_\_\_ ) in his/her current position, the above amount of designated housing allowance shall apply to all future years until modified.

Secretary's Signature \_\_\_\_\_ Date \_\_\_\_\_

### Draft Language for Notification of Housing Allowance by Congregation

(This may be used to officially notify a pastor of the approved housing allowance.)

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 "salary" (as interpreted by the U.S. income tax laws outlined in the Internal Revenue Code (IRC), enacted by Congress in Title 26 of the United States Code (26 U.S.C.)).

Secretary's Signature \_\_\_\_\_

APPENDIX C (continued)

**Pastor's Estimate of Housing Expense**

(This form may be used to help the pastor determine an estimate of expenses qualifying under the pastor's housing allowance. The form may be but does not have to be given to the congregation council in requesting housing allowance amount.)

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.....\$ \_\_\_\_\_
- 2. Payments on purchase of a home (including down payment, acquisition costs, mortgage payments [principal and interest])..... \$ \_\_\_\_\_
- 3. Garage rental (if not included above)..... \$ \_\_\_\_\_
- 4. Real estate taxes.....\$ \_\_\_\_\_
- 5. Utilities (gas, electricity, water, sewer, oil, trash pickup, telephone, TV Cable/Satellite, Internet) .....\$ \_\_\_\_\_
- 6. Insurance (rental, homeowner's, fire, extended coverage, liability, contents, flood) ..... \$ \_\_\_\_\_
- 7. Repairs and maintenance .....\$ \_\_\_\_\_
- 8. Improvements and remodeling.....\$ \_\_\_\_\_
- 9. Furnishings and appliances.....\$ \_\_\_\_\_
- 10. Maintenance items (household cleansers, light bulbs, pest control, etc.)... \$ \_\_\_\_\_
- 11. Yard maintenance and snow removal. ....\$ \_\_\_\_\_
- 12. Other housing expense .....\$ \_\_\_\_\_

TOTAL.....\$ \_\_\_\_\_

Signed \_\_\_\_\_

Date \_\_\_\_\_

## APPENDIX D

### ***Guidelines for Sabbatical Leave***

It is important for both ordained pastors and the congregation/organization to realize the importance of the pastor's continuing education through workshops, seminary courses, and personal study. Lutheran congregations have long been encouraged to provide time and financial assistance to enable pastors to maintain and improve their knowledge and skills. However, a pastor may periodically benefit from an extended period of time for study, personal growth, and reflection without the responsibilities of regular service – in other words, a sabbatical leave. The Synod Council recommends that congregations and organizations consider sabbatical leave as a “privilege to be granted.”

The following guidelines should assist pastors and congregations/organizations in the contemplation of a sabbatical leave.

1. Ordained pastors and congregations/organizations should consult with the bishop early in the planning.
2. Sabbatical leave is intended for in-depth study on one or two topics directly related to the regular call of the pastor and should include time for personal and familial reflection.
3. Sabbatical leave will normally be for a period of not less than three months, nor more than 12.
4. Pastors with a minimum of seven years in the active ordained ministry and who have served in their current call for five or more years may present proposals for sabbaticals. The proposal should include:
  - a) A rationale for the sabbatical, including personal goals, and potential value for the congregation or organization.
  - b) A detailed outline of the intended courses of study and the use of the time.
  - c) An outline of the financial implications of the sabbatical.
  - d) An indication of the use of vacation time during the sabbatical. In sabbaticals of three to six months, at least half of the period normally granted as annual vacation leave shall be so designated. In proposals for sabbaticals of seven to 12 months, the entire annual vacation shall be included.
5. Proposals for sabbatical leave shall be presented to the governing body of the congregation or organization not less than six months prior to the beginning of the leave.
6. Careful consideration shall be given to all aspects of the proposal and implications for the congregation or organization and the ordained minister.
7. Congregations or organizations may give sabbatical leave as “merit” benefits.
8. Normally, the financial considerations for the sabbatical shall be negotiated by the pastor and the congregation/organization. It is suggested, however, that base salary, housing allowance, and ELCA Pension and Other Benefits Program be maintained at the current budget level, with the pastor assuming responsibilities for all other personal and family expenses.
9. When a sabbatical is granted, a pastor shall normally agree to serve that congregation or organization for a minimum of two years following the return from leave.
10. Realizing the congregation or organization will be without the services of its regularly called pastor during the sabbatical, the pastor and the congregation/organization shall seek the consent of the bishop before finalizing the agreement.
11. Within six weeks of the completion of the sabbatical leave, the pastor shall present to the congregation/organization and to the bishop a detailed reflection on the experiences of the leave.

