2027
COMPENSATION GUIDELINES
for Rostered Ministers

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2027 Compensation Guidelines for Rostered Ministers in the Central/Southern Illinois Synod, ELCA

"We believe ministry in Christ's name is a gift. Therefore, we encourage the rostered minister and congregation to be in prayerful deliberation when discussing aspects of these guidelines."

Purpose Statement for Salary Guidelines, CSIS Leadership Support Committee

The 2027 Compensation Guidelines for Rostered Ministers in the Central/Southern Illinois Synod guide congregations and other organizations in establishing appropriate compensation packages. When developing a compensation package, close consideration should be paid to the current ministry context. For specific questions, consult synod staff for assistance. Direct conversation with an accountant specializing in church finance/clergy compensation may also be helpful. Finally, Portico should always be consulted.

Ministers compensated below guidelines are most vulnerable to the current economic realities. Because of this, congregations should consider compensation early in the call process. If the congregation is consistently unable to meet compensation guidelines, the council president is encouraged to contact the synod office. ***It is synod policy that the guidelines be met for all first call ministers.***

The guidelines consider the following factors: the economic climate in our synod; past, current, and predicted economic data; and other geographically similar synod's guidelines.

For 2027, the guidelines include a 2.8% salary cost of living increase. A worksheet is included to assist in calculations, and an online Excel calculator will be available on our synod website to aid congregations with 2027 compensation calculations.

Finally, remember that when the terms "pastor" or "deacon" are used, the guideline is specific for that roster. When the term "minister" is used, it refers to both rosters.

Submitted by the CSIS Leadership Support Committee

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TABLE OF CONTENTS

Compensation Worksheet for Rostered Ministers 5
2027 Minister Base Salary Chart 6

I) COMPENSATION

A) Salary 8
1) Base Salary 8
2) Annual Merit Increase 8
3) Staff Ministry 9
4) Compensating Part-Time Ministry 9
5) Interim Ministry 9
6) Synod-Authorized Ministry 9
B) Housing (Applies to Pastors) 9
1) Pastor as Homeowner 9
2) Parsonage Provided by the Congregation 10

II) BENEFITS

A) Taxes 11
B) ELCA Portico Benefits Services 11
1) Total Defined Compensation 11
2) Employer Retirement Contribution 11
3) Other Retirement Contributions 12
4) Portico Health Benefits Coverage 12
5) Flexible Spending Accounts (FSA) and Health Savings Accounts (HSA) 13
C) Other Benefits for the Wellness of the Minister and Congregation 13
1) Sabbath Days 13
2) Paid Holidays 13
3) Sick Leave 14
4) Vacation 14
5) Family Leave 14
6) Medical Leave and Temporary Disability 14
7) Special Occasion Gifts 15
8) Pulpit and Leadership Supply 15

III) REIMBURSABLE EXPENSES

A) Automobile 16
B) Continuing Education 16
C) Conference Expenses 17
D) Expenses of Employment for a Minister's Accompanying Spouse 18
E) Moving Costs 18
F) Technology Allowance 18
G) Other Expenses 18

IV) APPENDICES

Appendix A – Tax Implications for Housing 19
Appendix B – Synod Parsonage Guidelines & Sample Agreement 20
Appendix C – Part-Time Ministry Compensation Considerations 22
Appendix D – Ministry Couple Compensation Considerations 23
Appendix E – Family Leave Research Rationale 23
Appendix F – Guidelines for Pulpit Supply 25
Appendix G – Rationale for Guidelines 26
Appendix H – Clergy Renewal (Sabbatical) Resource Guide 27

Compensation Worksheet for Rostered Ministers

Salary			
Base Salary	Find years of service on next page	(A)	
Merit Increase	(A x %)	(B)	
New Base Salary	(A + B)	(C)	
Housing Computation (For ordained pastors only. For deacons, enter $0 for lines D, E, F, G)			
If **Housing Allowance** is provided:	See Compensation section I.B.	(D)	
If **Parsonage** is provided:	Est. rental value of parsonage (Cx30%)	(D)	
If **Parsonage** is provided:	Optional utility allowance	(E)	
If **Parsonage** is provided:	Optional furnishings allowance	(F)	
Social Security Allowance	(C + D) x 7.65%	(G)	
Defined Compensation	(C + D + E + F + G)	(H)	
Benefits – Use (I) with Portico Calculator: *https://employerlink.porticobenefits.org/resources/calculators/*			
Health		(I)	
Portico Retirement	(I x 12%) recommended, 10% required	(J)	
Disability		(K)	
Group Life		(L)	
If **Parsonage** is provided:	Equity allowance (H x (3 to 10%))	(M)	
Other	e.g., FSA or additional retirement	(N)	
Total to Portico Benefit Services	(J + K + L + M + N)	(O)	
Expenses			
Automobile	Yearly amount reimbursed at the standard mileage reimbursement	(P)	
Continuing Education / First Call Theological Education (if applicable)		(Q)	
Books and other resources allowance	See III.B.5	(R)	
Sabbatical allowance	See III.B.6	(S)	
Other Expenses	Traditional/additional in congregation	(T)	
Total Expenses	(P + Q + R + S + T)	(U)	
Totals			
If **Housing Allowance** is provided: Total Compensation paid by congregation	(I + O + U)		
If **Parsonage** is provided: Total Compensation paid by congregation	(I + O + U - D)		

2027 Minister Base Salary Chart

Base salary is determined by years of service in the ministry. Additional consideration can be given for prior work experience.

Years	Word and Sacrament		
0	$43,375	-	$44,603
1	$44,125	-	$45,353
2	$44,875	-	$46,103
3	$45,625	-	$46,853
4	$46,375	-	$47,603
5	$47,125	-	$48,353
6	$47,875	-	$49,103
7	$48,625	-	$49,853
8	$49,375	-	$49,603
9	$50,125	-	$51,353
10	$50,875	-	$52,103
11	$51,625	-	$52,853
12	$52,375	-	$53,603
13	$53,125	-	$54,353
14	$53,875	-	$55,103
15	$54,625	-	$55,853
16	$55,375	-	$56,603
17	$56,125	-	$57,353
18	$56,875	-	$58,103
19	$57,625	-	$58,853
20	$58,375	-	$59,603
21	$59,125	-	$60,353
22	$59,875	-	$61,103
23	$60,625	-	$61,853
24	$61,375	-	$62,603
25	$62,125	-	$63,353
26	$62,875	-	$64,103
27	$63,625	-	$64,853
28	$64,375	-	$65,603
29	$65,125	-	$66,353
30	$65,875	-	$67,103
31	$66,625	-	$67,853
32	$67,375	-	$68,603
33	$68,125	-	$69,353
34	$68,875	-	$70,103
35	$69,625	-	$70,853

Years	Word and Service		
0	$41,842	-	$43,026
1	$42,592	-	$44,776
2	$43,342	-	$44,526
3	$44,092	-	$45,276
4	$44,842	-	$46,026
5	$45,592	-	$46,766
6	$46,342	-	$47,526
7	$47,092	-	$48,276
8	$47,842	-	$49,026
9	$48,592	-	$49,776
10	$49,342	-	$50,526
11	$50,592	-	$51,276
12	$50,842	-	$52,026
13	$51,592	-	$52,776
14	$52,342	-	$53,526
15	$53,092	-	$54,276
16	$53,842	-	$55,026
17	$54,592	-	$55,776
18	$55,342	-	$56,526
19	$56,092	-	$57,276
20	$56,842	-	$58,026
21	$57,592	-	$58,776
22	$58,342	-	$59,526
23	$59,092	-	$60,276
24	$59,842	-	$61,026
25	$60,592	-	$61,776
26	$61,342	-	$62,526
27	$62,092	-	$63,276
28	$62,842	-	$64,026
29	$63,592	-	$64,776
30	$64,342	-	$65,526
31	$65,092	-	$66,276
32	$65,842	-	$67,026
33	$66,592	-	$67,776
34	$67,342	-	$68,526
35	$68,092	-	$69,276

These guidelines do not include housing allowance or other allowances.

Word and Sacrament increased by 2.8% from 2026 (each year increased by $1,198)

Word and Service increased by 2.8% from 2026 (each year increased by $1,156)

Compensation beyond 35 years of experience for ministers should be agreed upon by the minister and congregation, considering factors such as retirement funding, additional vacation time, etc.

Should you find that your ministry setting is below guidelines, the Leadership Support Committee suggests creating a catch-up plan. The Leadership Support Committee recommends a 3-5 year plan of percentage increases in order to be up to synod guidelines. Contact the synod office for assistance with a plan.

For the base salary guidelines, the Leadership Support Committee chose to use the Cost-of-Living Adjustment (COLA) as reported through the Social Security Administration to guide our recommendations. Since 1975, the average Social Security cost-of-living adjustment is modest, but there have been some big swings -- even some double-digit increases. Social Security offers regular annual COLAs because it helps those on Social Security to keep up with inflation. Between 1975 and 2023, Social Security's COLAs averaged 3.8%. There were some years with 0% increases (most recently, 2015) and some with double-digit increases (1980 and 1981). There has been no increase of 6% or more since 1983 -- except for 2022, which featured an 8.7% hike.

The COLA increase applies to the base salary for 0 years of experience. For Word and Sacrament ministry, we took the midpoint of our salary range from 2026 ($42,177-$43,405—midpoint of $42,791) and increased the midpoint by 2.8% to $43,989, an increase of $1,198. Accordingly, our 2027 first call range for Word and Sacrament ministers will be $43,375-$44,603. The COLA amount for first call pastors ($1,198) became our cost of one year of Word and Sacrament ministry which determined the monetary increase to each year on the guidelines.

For Word and Service ministry, we took the midpoint of our salary range from 2026 ($40,686-$41,870—midpoint of $41,278) and increased the midpoint by 2.8% to $42,434, an increase of $1,156. The COLA amount for first call deacons ($1,156) became our cost of one year of Word and Service ministry which determined the monetary increase to each year on the guidelines.

We recognize that this amount does not reflect the true COLA for each experience range. We recommend that congregations take this into account in determining salary increases to their rostered leaders.

I. COMPENSATION

A. Salary

1. **Base Salary** – Direct monetary compensation or salary has been divided into levels, based on experience or years in the ministry (see previous page). Each level provides a range of salary. Additional flexibility for the congregation in determining salary relates to other factors for consideration. Such factors might include:

   35+ Years' Experience – Compensation of ministers with more than 35 years of service is negotiated between the minister and congregation, considering factors such as retirement funding, additional vacation time, etc.

   Two-Point Parish – suggested additional 3% to 5% of base

   Senior Pastor with Staff – suggested additional 3% to 5% of base

   Advanced Degree – suggested additional 3% to 5% of base

   Previous Career Experience – Previous career experience can be relevant to the work of the minister. Compensation for rostered ministers entering ministry after career work in previous occupations may be compensated at a rate recognizing the value of their work experience and wisdom. Coursework in college and seminary, or completing internship requirements is not considered previous experience. It is recommended that for every two years of experience in another field the minister be credited with one year of service in ministry in the cash salary line item, but experience in the church, on staff, as a Synod Authorized Minister, or on an embedded internship be of equal value in years of ministry.

   First Call Candidates – It is synod policy that the guidelines be met for all first call ministers.

   Size or Workload – Some congregations have special situations which merit increases in the base salary. There may be other factors which have not been considered in this report. The range in each level allows flexibility within the parameters established by years of service.

2. **Annual Merit Increase –** Merit increases above salary guidelines could be considered as well. We recommend an annual good faith review of your compensation and benefits package.

3. **Staff Ministry** – Aside from annual merit increases, in cases where more than one rostered minister is called by the same congregation or parish,

each of them should be compensated according to the same guidelines. Salary may vary based on experience, but the value of each year of service should be equal (i.e. if one rostered minister's salary increases by $1,198/year of experience, so should every other rostered minister's salary).

4. **Compensating Part-Time Ministry** – Prorate according to reduced tasks performed and time contracted with the congregation (e.g., ministers serving half time are paid half of the appropriate base salary).

   See Appendix C for specific instructions for part-time compensation and benefits.

5. **Interim Ministry** – Interim ministers are compensated according to many factors, such as these guidelines, what is supported by the congregation's budget, the tasks required for the interim period, experience and age of minister, etc. Interim negotiations are expected to be a collaboration between minister, congregation leadership, and the Office of the Bishop. Interim ministers are held to the same IRS guidelines for housing and travel expenses as called rostered leaders.

6. **Synod Authorized Ministry** – Lay people who are eligible for synod authorized ministry may serve as a salaried interim minister or as a ministry team member. In determining base salary, we recommend subtracting 5% from base salary.

B. Housing (*applies to pastors*)

1. **Pastor as Homeowner/Renter** – If a pastor does not reside in a provided parsonage, the congregation provides a Housing Allowance. The Housing Allowance can be applied to all the home's expenses, such as mortgage, taxes, rent, insurance, utilities, etc. This Housing Allowance enables the pastor to acquire and maintain adequate and acceptable housing within the church's service area.

   Only the lowest of the following can be used when the rostered minister files his or her federal income tax return:

   - The fair rental value of the home
   - The amount actually spent to provide a home, or
   - The amount officially designated as the housing allowance.

   One option to figure Housing Allowance is to find the median rental value of a home in the community in which the congregation resides. The scope of your consideration may include the city, county, and/or ZIP code of the church and the surrounding areas it serves. Median rental values can be

found at *https://www.zillow.com/research/data/* and *https://www.redfin.com/us-housing-market*. Next, multiply the median value by a generally accepted rate of return of 12% to 15%.

Another option to figure housing allowance is to use the standard 30% of base salary. We recommend finding what both amounts might be and choosing the most equitable amount. Please be in conversation with your rostered leader about adjustments.

Capping the housing allowance in certain counties may be appropriate where housing values are excessive. Please contact the synod office for guidance and consult neighboring synod's guidelines to aid in decision making.

Example: 2023 Median Home Value for zip code 60050 is $246,000. Use 12% to 15% ($29,520 to $36,900) as a guide for annual housing allowance in this area.

Note Rostered ministers are encouraged to consult with a tax professional before any making decisions related to a housing allowance as designated by their employer in a way that fits your ministry setting.

See Appendix B for important tax implications and declarations that must be followed on a yearly basis.

2. **Parsonage Provided by the Congregation** – A parsonage is considered a portion of a pastor's compensation.

    a. **Defined Compensation** includes cash salary, the value of housing, and the Social Security tax allowance. Portico calculates the housing value at 30% of the minister's base salary. This housing value determines the cost of Portico benefits. It is not paid to the pastor as part of compensation. *See the Synod Parsonage Guidelines in Appendix B for more details.*

    If the congregation does not pay all expenses, a Utilities Allowance and/or a Furnishings Allowance, reflecting a fair estimate of costs, directly to the pastor is expected. If this method is used, the pastor and congregation need to be aware of any possible increases in utility costs and tax implications. This allowance needs to be sufficient to cover required utilities, such as heating and electric, but may be negotiated for others such as Internet access and phone plans. If the rostered leader prefers a different supplier or level of service than would be provided by the congregation, a utilities allowance may be provided to the rostered leader for those utilities.

b. **Equity Allowance** compensates the pastor for the loss of equity that results from not owning a home. The congregation is encouraged to provide such an Equity Allowance, at a rate of at least 5-10% of the pastor's total defined compensation. Unless the Equity Allowance is invested in a tax-sheltered account for the individual, it becomes taxable income and must be included when figuring Defined Compensation for Portico. It is recommended that this allowance be paid directly to Portico's Optional Retirement Plan or another tax-advantaged account to avoid additional tax liability for the pastor.

c. **Pastor's Death:** In the event of a pastor's death, the pastor's spouse and immediate family shall be allowed to remain in the parsonage for six months or until the end of the school year (if there are children in the family) or whichever is longer.

II. BENEFITS

A. Taxes

1. **Social Security Allowance for Self-Employment Tax (SECA)** – Pastors are considered "self-employed" by the federal government. They must pay to the Social Security Administration 15.3% of their adjusted gross income (AGI), including cash salary and either housing allowance or the fair rental value of the parsonage. A Social Security Allowance shares the burden of this tax by providing what most employers provide: half of the Social Security tax. Congregations are encouraged to reimburse at least half (7.65%) of their pastor's SECA tax liability. This allowance is considered taxable income for the pastor.

2. **Social Security and Medicare Tax (FICA)** – Deacons are considered employees for tax purposes. The congregation is required by law to contribute half of the deacon's FICA tax. At the current rate, the congregation will pay 7.65% of the minister's total cash salary in the form of payroll taxes.

B. ELCA Portico Benefit Services

Portico Benefit Services (Portico) is the nonprofit benefit ministry of the ELCA.

1. **Total Defined Compensation** – Defined Compensation is a figure used by Portico to determine the congregation's financial obligation in regard to the minister's benefits provided through their services. This figure "includes base salary before payroll deductions, plus any Social Security tax allowance,

housing allowance, and furnishings and utility allowance, less severance payments. If the employee lives in employer-provided housing, defined compensation is also increased by 30% of the base salary plus Social Security allowance."[1]

2. **Employer Retirement Contribution** – A minimum contribution of 10% to the rostered minister's Defined Compensation is required. However, our Synod recommends a contribution of at least 12%. If a rostered minister's cash salary is below the guidelines recommended in this document (e.g., part-time ministry), the congregation is encouraged to calculate this Retirement Contribution as at least 10% of what the minister's Defined Compensation would have been, had they been compensated at guidelines for full-time ministry.

3. **Other Retirement Contributions** – Additional pre-tax contributions can be credited to the minister's retirement account through Portico. For example, the rostered minister may request a contribution be withheld from their salary, or that their Equity Allowance be used in this way.

4. **Portico Health Benefits Coverage** – Portico provides the benefit program for rostered ministers, lay employees, and their families, which includes health, dental, prescription drug, retirement, disability, and group life insurance benefits in one bundled program. Plan Members may waive health coverage if they have access to valid medical insurance coverage through their spouse or another employer.

   Congregations and plan members share the cost of benefits. Congregations are expected to support the wellbeing of their covered plan members by paying all, or a significant portion of, the contributions for benefits. Plan members are expected to participate in the cost of utilizing the benefits (e.g., deductibles, coinsurance, and copays).

   Sponsoring organizations can choose between four ELCA-Primary health benefit options:

Select Copay 2000	Want to pay for certain health care visits and lab tests with predictable, manageable copays, and prefer a lower deductible
Value Copay 4000	Want to pay for certain health care visits and lab tests with predictable, manageable copays, and can manage a higher deductible

[1] This is the definition provided by Portico in the Benefits Costs Calculator.

Select HDHP 2000	Want a health savings account to save pretax for current and future health care expenses and prefer a lower deductible
Value HDHP 4000	Want a health savings account to save pretax for current and future health care expenses and can manage a higher deductible

The ELCA Church Council recommends all four levels.

Sponsored members may waive health benefits for themselves or their eligible spouse as long as they can prove they have other valid health coverage, as defined by Portico. If a sponsored plan member waives health benefits for themselves, they must also waive health benefits for their spouse or eligible children.

Plan members or family members who are eligible for Medicare will have ELCA Medicare-Primary health benefits to supplement Medicare benefits.

Each fall, congregations in this synod should select one of these approved options to offer their sponsored plan members for the following year.

Annual Enrollment – During annual enrollment, Portico will notify congregations and institutions of the available options. Congregations should engage in conversation with their rostered minister to determine the option that best fits their needs. Current contribution rates are available at *PorticoBenefits.org* or by calling Portico at (800) 352-2876.

5. **Flexible Spending Accounts (FSA) and Health Savings Accounts (HSA)** – Portico's FSA and HSA tax-advantaged accounts allow members to set aside pretax salary dollars for eligible health care and dependent (day) care expenses with no administration fee. There are specific tax benefits and requirements associated with the primary health benefit option chosen. Consult Portico for details.

C. Other Benefits for the Wellness of Minister & Congregation

There are many benefits to negotiate in the initial call process and to review annually. The following items are considered when reviewing or changing the compensation and benefits package.

1. **Sabbath Days (Days Off)** – Because of the "on call" nature of ministry, serious consideration needs to be given to a minister's self-care. It is recommended that congregations and pastors work together so that ministers can set aside two days a week for personal time.
2. **Paid Holidays** – Because of the nature of their professional responsibilities, pastors and deacons are seldom able to take advantage of three-day weekends and other holidays such as Christmas, Easter, etc. Generally, 11 to 13 total holidays should be granted at the discretion of the Congregation Council. The rostered leader should be encouraged to take these days off at another time during the week to compensate for these holidays. Paid holidays should not be counted as vacation time. Consult the annual list of federal holidays and state holidays as a basis for the conversation on what dates will be agreed to by the congregation council and rostered leader for holidays in a particular year.
3. **Sick Leave** – Care for self in times of illness is important. Rostered leaders should not serve when ill. Sick leave time should be granted as needed and should not be considered vacation time.

   At a minimum congregations must abide by the Paid Leave for All Workers act (PLAWA), which allows workers to earn up to 40 hours of paid leave from work each year. Workers can use paid leave for any reason and employers may not require workers to provide a basis for their time off request. Workers earn one (1) hour of paid leave for every 40 hours they work.[2]
4. **Vacation** – The congregation provides four weeks per year (encompassing four Sundays) of vacation with full pay for rostered minister(s). Additional vacation weeks may be negotiated. Time spent on continuing education, churchwide or synod committees and events, congregational retreats, camping programs, or mission trips is not considered vacation time or time off.
5. **Family Leave** – It is required that the congregation, at a minimum, provide full salary and full benefits for six weeks to new parents following birth or adoption or to rostered ministers who provide care for a seriously ill family member.

   While we require six weeks of paid leave, it is recommended that the leave be offered up to 12 weeks per year with compensation for the second six

[2] See, https://labor.illinois.gov/laws-rules/paidleave.html

weeks negotiated with the congregation prior to taking leave. It is also recommended that the congregation provide full benefits during other times of emergency leave such as severe illness, trauma, or death of a family member. *See the Family Leave Policy in Appendix E for more details*

It is recommended that the minister and congregation negotiate these leave policies, including the length of leave and salary/benefit payments during leave, at the time of issuing the call and should be mutually negotiated. Rostered leaders and congregations are encouraged to review the policy every year and as family circumstances change.

6. **Medical Leave and Temporary Disability**

   The following are the recommendations for temporary disability:

   a. For temporary disability, the congregation pays full compensation and benefits for the first 60 days.

   b. **Providing compensation to supplement the ELCA disability plan –** After the first 60 days of disability, the ELCA disability plan becomes effective and will pay two-thirds of Monthly Defined Compensation. Consideration should be given by the congregation to paying the remaining one-third of Monthly Defined Compensation until such time as their call ends.

7. **Other Compensation** – When a full-time minister receives additional compensation from a source related to their disability (e.g., Worker's Compensation), then the congregation and the recipient should negotiate compensation so that it shall not exceed the usual monthly compensation.

8. **Special Occasion Gifts** – Christmas bonuses, funerals, weddings and other special-occasion gifts given to ministers by the congregation are taxable income.

9. **Pulpit and Leadership Supply** – In consultation with the rostered leader, the congregation is responsible for arranging for substitute ministers to cover worship and pastoral care during vacation time, continuing education, family leave, and temporary disability. An updated pulpit supply list is available on the synod website: https://www.csis-elca.org/congregations/pulpit-supply/.

   See Appendix F for current compensation for pulpit and other ministry supply.

III. REIMBURSABLE EXPENSES

Expenses for which the minister is reimbursed are not considered part of the minister's compensation. These are business expenses of the congregation and should be accounted for as such. Congregations should consider establishing documentation for reimbursing such expenses and avoid the use of "allowances." These expense accounts should be revisited annually as part of the budget process.

A. Automobile

1. **Reimbursement of Miles Driven** – Reimbursement for mileage must be based on IRS established rules. Generally, the IRS does not allow mileage between the minister's home to the church to be considered reimbursable. Rates can be found at *www.irs.gov/tax-professionals/standard- mileage-rates*. An automobile allowance paid as a lump sum is not recommended.
2. **Congregation Purchases or Leases a Car** – Congregations may consider the purchase or lease of an automobile for use by the minister. Personal use of the vehicle may have tax implications for the minister. The minister and congregation may negotiate reimbursement of personal use at a rate comparable with the above IRS standard.

B. Continuing Education

Rostered ministers document continuing education in their annual Report to the Bishop.

1. **Continuing education reimbursement** – The ELCA recommends a minimum of $700 to $1000 yearly for a minister's continuing education. These funds may be accumulated over a three-year period.
2. **Time for continuing education** – It is recommended that the congregation allows 10 paid days (may include up to two Sundays) for continuing education to meet the recommendation of 50 contact hours per year of intentional continuing education. These days may accumulate up to 6 weeks over a three-year period. We recommend that at least three days of the allowed time for continuing education be used for spiritual renewal (see below).
3. **Mind/Body/Soul Wholeness and Wellness**

   As leaders plan their continuing education, we recommend that they focus on three areas.

a. **Intellectual Renewal** – Fall Theological Retreat (consider as a budget item separate from continuing education), churchwide rostered minister gatherings, preaching seminars, costs for coaching, etc.

b. **Spiritual Renewal** – Silent retreats, time spent at a retreat center, prayer retreats, etc.

c. **Spiritual Guidance** – It is encouraged that all ministers have a spiritual guide during their time of call. Call the synod office and use local resources for assistance.

Please reference our synod website for a listing of grants available for retreats, sabbaticals, and wellness activities.

4. **First Call Theological Education (FCTE)** – Congregations with a first call rostered leader are expected to pay for their first call theological education. FCTE is an ELCA requirement for a minister's first three years of service following ordination. It helps the transition from seminary to congregational ministry and fulfills the continuing education requirement during that time.

5. **Annual Boundaries Training** – All rostered ministers and individuals eligible to serve as synod authorized ministers are required to attend annual boundaries training provided by the synod. We recommend congregations budget up to $100 to cover the cost of training.

6. **Resource Reimbursement** – Congregations are encouraged to provide reimbursement for books and resource materials up to $700 per year. These resources, including vestments, remain the property of the rostered minister.

7. **Sabbatical Leave** – Each congregation is encouraged to develop a sabbatical leave policy and budget to cover expenses associated with the sabbatical and coverage for the congregation. A sabbatical leave is a time for release from normal duties in order that the rostered leader may devote to renewal. It is an integral and important part of an overall strategy for enhancing the mission of the congregation through renewal, enrichment, study, spiritual growth, travel, personal and family time, skill development, and/or research. Sabbatical leaves can be of any duration decided upon by the congregation. *See also Clergy Renewal Resource Guide in Appendix H*

C. **Conference Expenses** – All ministers under call are required to attend meetings of the Synod Assembly and other meetings called by the bishop. Attendance of the minister at the synod Professional Leadership Conference and annual Boundaries Workshops is also expected. Expenses for these events should be budgeted and paid by the congregation, unless the agency or group calling the meeting reimburses the expenses. These expenses should be budgeted separately from other categories, such as continuing education.

D. **Expenses of Employment for an Accompanying Spouse** – Congregations are encouraged to be sensitive to the employment needs of a relocating minister's accompanying spouse. Recognizing that two income families are now the norm, the congregation may choose to help the spouse find employment by paying for recertification or re-licensing. Other non-monetary ways are especially encouraged, such as connecting the spouse with local employment agencies or potential employers.

E. **Moving Costs** – It is expected that congregations pay moving expenses for newly-called ministers. Moving expenses for a minister are no longer a deductible expense except for certain members of the Armed Forces. Therefore, any reimbursement or payment of these expenses for the rostered leader by the congregation will need to be reported as taxable income to the rostered leader (Form W-2, Box 1).

F. **Technology Allowance** – If the rostered minister is expected to use a personal cell phone or personal computer for conducting congregation business rather than a church-owned phone and/or computer, the congregation should consider a reimbursement stipend. Also, rostered ministers should have access to reliable internet.

G. **Other Expenses** – Congregations are encouraged to reimburse the minister for other expenses incurred related to the ministry of the congregation.

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APPENDIX A – Tax Implications for Housing

Declaring housing allowance for tax purposes

A rostered minister who receives a housing allowance may exclude the allowance from gross income to the extent it is used to pay expenses in providing a home.

This is a significant tax advantage giving rostered ministers the ability to exclude from federally taxable income that part of compensation that is used to provide a home (Internal Revenue Code section 107). Please remember that this is not an exclusion for income used in determining Social Security or SECA tax obligations, and the amount may differ from the housing allowance included in the rostered minister's compensation.

The IRS has information on what can be declared for housing. *See also IRS Publication 517*: *Social Security and Other Information for Members of the Clergy and Religious Workers.*

How much of a pastor's compensation can be used as the Housing Exclusion?

Only the lowest of the following can be used when the rostered minister files his or her federal income tax return:

- The fair rental value of the home
- The amount actually spent to provide a home
- The amount officially designated as the housing allowance.

How is the Housing Allowance handled on the W-2?

The housing allowance amount is always excluded from federal income. This means that the congregation or specialized ministry excludes this amount from Box 1 of the W-2. The amount will, however, be entered in Box 14 of the W-2, which is merely an information item. A rostered minister should always check with her or his own tax advisor for personal questions or concerns about the housing allowance or other tax issues.

How is Housing Allowance Declared?

The congregation must officially designate a certain portion of the rostered minister's income in writing (e.g., a council resolution, meetings minutes, or budget line item) as housing allowance in advance of the calendar year it is declared; or in advance of a rostered minister receiving a new call. The following example may be used to officially declare an IRS housing allowance:

> *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. _____, called to _____, 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.*
>
> *Secretary's Signature*: _____ *Date*:_____

The Central/Southern Illinois Synod cannot provide specific tax or legal advice to rostered ministers, congregations or specialized ministries. If you have questions about tax matters or legal issues, contact a qualified tax adviser or attorney who is knowledgeable about the unique tax and legal situations for rostered ministers, congregations, and specialized ministries. Information provided by the IRS specifically for churches and religious organizations can be found at: *http://www.irs.gov/pub/irs-pdf/p1828.pdf*.

APPENDIX B – Synod Parsonage Guidelines

A parsonage is the home provided by the congregation for its pastors. It is to be an aid in the carrying out of ministry. The guidelines on the following pages are a way to help both pastor and congregation. Following these guidelines will help the congregation become aware of needed improvements and let it know if a synod-wide standard has been achieved. It will be in a position to become aware of abuses of the parsonage property.

Since the parsonage is the pastor's home, privacy should be respected. Congregation members are expected to follow the same standards of politeness for such things as entering the parsonage as they would for any other home in the community. Should the previous tenants be members of the community (renters), consider changing the locks as a safety measure for the new tenants.

The quality of the parsonage should meet a standard set by the homes of the majority of the congregation's members. The size should be adequate to accommodate families. Contrary to a tenant/landlord scenario, the pastor normally has little choice of residence. The relationship between the pastor and congregation is not based on a lease or rental agreement, but upon a common bond in the service of Christ Jesus.

The following are specific guidelines for congregations with a parsonage. These are guidelines that congregations and pastors should use to discuss the maintenance, repair, and responsibilities relative to a church – owned house. These suggestions are not exhaustive; if a local situation is not covered by this document, it should be noted and addressed locally. Because it is the home of the pastor, the desires of the pastor should be consulted as changes are necessary.

1. It is recommended that the following appliances be provided in the parsonage:
    - Stove
    - Refrigerator
    - Washer and dryer
    - Dishwasher
    - Garbage disposal (*optional*)
    - Air conditioning
    - Cable/satellite/TV antenna
    - Soft water system (*if needed*)
    - Humidifier/dehumidifier (*if needed*)
2. It is recommended that the following utilities be paid for by the congregation:
    - Electricity
    - Gas
    - Water
    - Soft water service
    - Internet access
    - Telephone
    - Cable/satellite TV

3. Items that would normally be supplied by the congregation include:
    - Paint
    - Wallpaper
    - Window coverings
    - Floor coverings
    - Light fixtures
    - Ceiling fan(s)
4. When the pastor moves into a parsonage, the congregation should see that it is thoroughly clean and should usually plan to redecorate. The colors, fabric, design, etc., selected in the redecoration would normally be selected by those who will be living in the house in consultation with the appropriate committee. The congregation would determine the price ranges for these items.
5. Parsonage maintenance and repair should be listed as a separate line item in the annual budget, with a clear understanding of who has the authority to spend these budgeted funds.
6. There should be an annual inspection of the parsonage that is conducted with the pastor.
7. The pastor and congregation should develop and annually update a list of necessary and desired repairs, maintenance, modernization, redecorating and remodeling projects and together prioritize these projects.
8. There should be a clear understanding about how regular maintenance and emergency repairs are to be handled. It is suggested that the pastor be authorized to spend a specified dollar amount at his or her own discretion. Any repairs in excess of this amount would require approval of the property committee or the congregation council.
9. The grounds around the parsonage are primarily the responsibility of the congregation. The congregation should see that the lawn, shrubbery and flower beds are in good condition when a pastor moves into the parsonage. The pastor may be expected to care for these grounds (mow and rake; remove snow; apply fertilizer, insecticides, and herbicides) or these responsibilities may be shared by the congregation. (The division of labor should be negotiated by the pastor and the council during the call process.)
10. Congregations should consider taking care of the grounds around the parsonage while the pastor is on vacation or study leave, if it is decided this is normally the pastor's responsibility.
11. The congregation should provide suitable garage space for the pastor's automobile(s). Normally, this would be space for two vehicles.

SAMPLE: Parsonage Agreement Between Lutheran Church And Pastor

	Congregation's Responsibilities	Pastor's Responsibilities
A Good Beginning	The parsonage should be cleaned, and the carpets should be shampooed prior to the pastor move into the parsonage. Consideration should be given to painting interior walls prior to the arrival of the pastor, with consideration given to the taste and style of the pastor, if possible. Any major repairs shall be completed prior to the pastor's arrival.	
General Responsibilities	The congregation agrees to establish a parsonage committee whose only responsibility is for the upkeep of the parsonage: 1. The committee should be provided with a line item in the church budget of at least $500 with authority to make needed repairs. 2. The committee shall inspect the parsonage at least once per year, together with the pastor, and pastor's family if the pastor requests it, and scheduled in advance. 3. The committee should seek input from the pastor concerning the parsonage condition and needed repairs. 4. The committee should keep the congregation and church council informed of its work and the condition and needs of the parsonage. 5. The committee should establish goals and objectives for long range planning of maintenance and repairs. 6. When inspecting the parsonage, committee members should ask themselves, "Would I enjoy living here?"	The pastor agrees to report needed repairs promptly to the parsonage committee. The pastor shall cooperate with the parsonage committee to arrange for the parsonage committee to inspect the parsonage at least once per year, accompanied by the pastor. The pastor and his/her family shall assume all responsibility and/or liability for extraordinary wear and damage (wear and damage caused by neglect or abuse on the part of the parsonage family). The pastor and her/his family shall assume all responsibility and/or liability for the presence of pets in the parsonage.

	Congregation's Responsibilities	Pastor's Responsibilities
Insurance	It is the congregation's responsibility to provide fire and extended coverage insurance on the parsonage.	It is the pastor's responsibility to obtain renter's insurance to cover his/her personal property.
Utilities	The congregation should provide for heating and cooling, lights, basic internet service, water, sewer, and garbage removal.	
Safety	1. The electrical, water and sewer systems should be adequate. 2. The windows, doors and roof should be weather-proofed against wind and water. 3. Measures should be taken to make sure the basement does not flood. 4. The parsonage should be checked for the presence of radon gas and corrective measures should be taken if the gas is present. 5. Smoke alarms should be installed and maintained in working condition. 6. Insulation should be checked for asbestos, and if necessary, corrective measures should be taken if there is a problem. 7. If the parsonage has lead water pipes for domestic use, those pipes should be checked for high lead concentration, and the pipes replaced if the lead concentration is higher than EPA standards. 8. If the services of an exterminator are required for pest control, the congregation should provide those services. 9. The parsonage should comply with local fire codes.	The pastor should inform the parsonage committee of any concerns in this area as soon as possible
Equipment	The congregation shall provide the equipment the pastor will need for lawn care and snow removal.	

	Congregation's Responsibilities	Pastor's Responsibilities
Maintenance and Repairs	It is the congregation's responsibility to provide for normal maintenance and repairs of the parsonage.	The pastor is the caretaker of the parsonage. It is the pastor's responsibility to: 1. Make sure that the parsonage is properly heated to prevent damage. 2. Make minor repairs as needed and if within the pastor's ability. 3. Provide for normal housekeeping and cleaning. 4. Maintain the lawn and grounds in a neat and orderly manner. 5. Clear sidewalks and driveway of snow. If the pastor is unable to fulfill or uncomfortable with fulfilling these responsibilities, they must be negotiated during the call process.
A Good Exit		The pastor shall clean the parsonage before leaving, including: 1. The oven and stove shall be cleaned. 2. The refrigerator shall be cleaned, unplugged, and the door left open. 3. Provisions shall be made for the disposal of unwanted items. In general, the pastor agrees to leave the parsonage in condition as good as or better than it was when the pastor moved in. It is the pastor's responsibility to repair any damage done to the parsonage or property in excess of "normal wear and tear," including damage done by pets.

Signed: _____ _____

Congregation President *Date*

Signed: _____ _____

Pastor *Date*

APPENDIX C – Part-Time Ministry Compensation Considerations

As congregations in this synod consider changing a rostered leader's call from full-time to part-time, it needs to be done in consultation with the synod office and thought be given to the following:

1. In order for a rostered leader to remain on the roster for Ministers of Word and Sacrament, a rostered leader must serve in a call of at least 15 hours per week.
2. It should be understood that part-time status pertains to salary, responsibilities and hours. It may also include the proportional number of Sundays (e.g., ¾ time means three out of four Sundays) depending on the particular setting of ministry.
3. Regardless of the type of part-time call, minimum contribution levels still apply for Portico health benefits. These benefits are not proportional.
4. Please refer to the ELCA Model Constitution for extending a call to rostered leaders serving more than one congregation.

APPENDIX D – Ministry Couple Compensation Considerations

There are matters to be considered when a ministry couple is called either by a single congregation or by different congregations.

1. **Two Individuals** – Congregations should respect that ministers who are married to each other are distinct individuals and therefore compensate each as such. Compensation for each member of the couple should be based on the guidelines as each may bring different education and years of service to a call.
2. **Portico Benefits** – When a ministry couple is called to different congregations, Portico determines the health care contributions based on the salaries and type of call (full-time, part-time) for each minister. These amounts are not negotiable. When multiple congregations are calling a ministry couple, it is expected that each congregation will contribute its proportional share to health care.
3. **Housing Allowance for Ministry Couples** – When determining compensation for a ministry couple, it is recommended that each minister is compensated for housing as if they were not part of a ministry couple. For example, if a congregation provides a parsonage for one minister, the other minister would receive a housing allowance. If a ministry couple is called to multiple congregations, those congregations need to communicate with each other about how a housing allowance will be provided.

APPENDIX E – Family Leave Research and Rationale

In today's evolving work and family life, the need for comprehensive paid family leave policies has become increasingly evident. For Lutheran churches, providing rostered ministers with six to twelve weeks of paid family leave aligns with the church's mission and supports thriving communities. This rationale statement draws on extensive research and data[3] to make a compelling case for the implementation of such policies within our congregations.

- **Supporting Family Health and Wellbeing** – Research demonstrates that during early development, an infant's brain forms millions of neural connections per second, influenced by caregiver interactions. Paid family leave enables parents to be present during these crucial months, fostering secure attachment patterns that predict future success. For ministers serving as community leaders, this time with newborn or newly adopted children can significantly enhance their family's health and wellbeing.

  Furthermore, maternal health concerns are particularly pressing, given rising U.S. maternal mortality rates compared to other advanced economies. Adequate leave allows mothers to recover physically and mentally, while helping mitigate postpartum depression risks. This is especially crucial for rostered ministers, who provide emotional and spiritual support to their congregations.
- **Promoting Gender Equality** – Gender equality is a value the Evangelical Lutheran Church in America strives to uphold. Paid family leave policies that include provisions for either parent (regardless of gender) can help dismantle traditional gender roles that often place the burden of caregiving solely on women. Research shows that when fathers are encouraged to take leave, childcare responsibilities become more equitable. For rostered ministers, the ability to take family leave without fear of stigma or financial loss can encourage more men to participate actively in caregiving. This shift can have long-term benefits, including more balanced family dynamics and reduced stress for both parents. By modeling gender equality within the church, rostered leaders can also influence their congregations to adopt more equitable practices in their own lives.

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[3] Schulte, B., Durana, A., Stout, B., Moyer, J., New America, Morehead, E., & Hennessy, M. (2017). PAID FAMILY LEAVE: HOW MUCH TIME IS ENOUGH? In *BETTER LIFE LAB*. https://na-production.s3.amazonaws.com/documents/Paid_Family_Leave___Final.pdf.

See also: FAMILY AND PARENTAL LEAVE POLICIES OF THE ELCA. Report prepared by Deacon Shannon Johnson, project coordinator for the Quality of Call Initiative for Women in Ministry. https://elcamediaresources.blob.core.windows.net/cdn/wp-content/uploads/ELCAFamilyandParentalLeaveReports.pdf

- **Economic Stability and Productivity** – Economic research indicates that paid family leave correlates with higher labor force participation among women, increased work hours, and improved long-term wages. Workplaces offering paid leave report enhanced morale, productivity, and employee retention. For ministers, who often work in demanding roles, the assurance of paid leave can reduce financial stress and allow them to return to their duties more focused and productive. For congregations, such paid family leave policies can reduce turnover as well as the associated costs for the whole church in recruiting and training new leaders.
- **Alignment and Witness** – The implementation of paid family leave deeply aligns with Lutheran values of compassion, justice, and community support. Implementing paid family leave policies for rostered leaders is a tangible expression of these values, demonstrating the church's commitment to the wellbeing of its leaders and their families. By offering paid family leave, congregations can also set a positive example for other organizations and employers. This leadership can inspire broader societal change, promoting policies that support families and contribute to the common good. In doing so, the church not only fulfills its mission but also strengthens its witness in the world.
- **Practical Considerations** – While the benefits of paid family leave are clear, practical considerations must also be addressed. Implementing a policy that provides six to twelve weeks of paid leave for rostered leaders requires careful planning and resource allocation. However, the long-term benefits far outweigh the initial investment. Churches can explore various funding options, including reallocating existing resources, seeking grants, or establishing dedicated funds to support family leave. Additionally, churches should develop strategies to ensure continuity of ministry during a rostered leader's leave. This might include appointing interim leaders, leveraging the support of lay leaders, or collaborating with neighboring congregations. By planning proactively, churches can provide seamless support to their communities while honoring the needs of their rostered leaders.

In conclusion, providing paid family leave for Lutheran church pastors and deacons represents both compassionate policy and strategic planning. Research supports numerous benefits, from improved family health and gender equality to enhanced stability and productivity. This policy change demonstrates profound commitment to those serving congregations while investing in the church's future and broader community impact.

APPENDIX F – Guidelines for Pulpit Supply

The following fee structure is offered for pulpit supply as a minimum reimbursement:

- Ministers and lay preachers identified through the synod should be reimbursed for any mileage at the current IRS rate each time they are required to travel for any of the following.
- One Service – $200.
  Tasks assumed: lead worship, preach, and preside at Holy Communion.
- Additional services on the same date – $100 each.
- Services requiring an additional trip (e.g. Saturday night, Sunday evening, etc.) – $100/service.
- In the event a Rostered Minister presides at Holy Communion while another person preaches, the two ministers should split the pulpit supply amount.
- Pastoral visitation – $35/hour.
- Leading adult forums, teaching confirmation, etc. – $60 each.

APPENDIX G – Rationale for Guidelines

As congregations and church workers prepare their budgets for the coming year, the Leadership Support Committee offers a few 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 recommended that each congregation establish a Mutual Ministry Committee to review and appraise the congregation's ministry. This committee may advise the congregation council and finance committee regarding salary recommendations and advocate for the needs and concerns of the church worker. In addition, members of this committee can relate and share the needs and concerns of the parish to rostered leaders.

   When it comes to compensation everyone worries about money! Rostered leaders 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.

   Congregations believe and trust in their rostered leaders and church workers. Rostered leaders and church workers love their ministries and congregations. Matters of compensation should never become adversarial and harm good relationships that exist in parishes.

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 fulfill 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** – It costs money, time, and effort for a congregation to carry on an effective ministry. The cost of ministry is not the same as the remuneration given to rostered leaders. Remuneration or compensation is that amount of money that is paid to the church worker. This generally would include the base salary, housing allowance, and SECA. These items accrue to the benefit of the worker. The cost of ministry includes all costs that a congregation incurs by virtue of having a church worker. This generally would include professional expenses, worker compensation insurance, car reimbursement, medical, disability,

survivor and retirement plans. The cost of ministry is substantially higher than the compensation that church workers receive.

When preparing a budget, congregations are urged to separate the cost of ministry from the compensation paid to church workers.

All guidelines have limitations. Every issue of salary and compensation cannot be determined or settled in this report. Congregations, Ministers of Word and Sacrament, and Ministers of Word and Service are encouraged to talk and negotiate with each other as mature siblings in Christ. It is hoped that these guidelines will serve as an aid for such dialogue.

4. Due to the complex nature of the tax code as it relates to clergy and lay professionals, the Leadership Support Committee recommends the use of a tax professional who is knowledgeable about such matters in the preparation of tax returns.

APPENDIX H – Clergy Renewal (Sabbatical) Resource Guide

A. Introduction

1. Congregations considering this resource are encouraged to contact the synod office or a congregation that has participated in a recent leave for additional guidance. This is a recommendation not a requirement in any call document. All numbers and figures in this document are recommendations only. Individual congregations are free to adapt the following recommendations in a way that is best for them.
2. A sabbatical leave is a time of release from normal duties in order that the rostered leader may devote time to renewal. It can be an integral and important part of an overall strategy for enhancing the mission of the congregation through pastoral renewal, enrichment, study, spiritual growth, travel, personal and family time, skill development, and/or research. Sabbatical leaves can be of any duration decided upon by the congregation. Up to three months in duration is considered as a reasonable time to be considered. The rostered leader's call or negotiations with the rostered leader may mention the fact that a sabbatical or clergy renewal time is authorized and will reference this resource.
3. A full-time rostered leader can be eligible for a sabbatical leave, if it is a part of the pastoral call, after serving the congregation for six years. During the sabbatical leave, the rostered leader will be relieved of all congregational responsibilities. During the sabbatical, the rostered leader is not allowed to be employed by another organization. Rostered leaders who participate in a sabbatical leave will be expected to serve the congregation for at least one year following their return from the sabbatical leave. If the rostered leader elects to take a sabbatical leave, the pastor will become eligible for another sabbatical once a period of six years has passed and may take as many sabbatical leaves as they are eligible for. Each additional six-year eligibility period will be calculated from the first day of the pastor's most recently initiated sabbatical leave. The congregation council will make any and all decisions for granting or negotiating any portions of the sabbatical

B. Procedure – After four years of full-time service to the congregation, the Mutual Ministry Committee is encouraged to remind the rostered leader of the possibility of a sabbatical leave after six years and encourage the rostered leader to take advantage of that part of the call. It is recommended that the rostered leader announce their intention to take a sabbatical leave at least one year prior to the

anticipated time of the sabbatical leave in order to give the congregation sufficient time to make the appropriate arrangements for the rostered leader's absence.

C. Sabbatical Committee

1. Once a rostered leader decides to take a sabbatical leave, we recommend consulting with synod staff in putting together a plan.
2. The congregation may form a Sabbatical Committee of several members of the congregation. The purpose of the Sabbatical Committee is to assist the rostered leader in arranging for the sabbatical leave and to assist in various administrative issues that coincide with those arrangements.
3. Once the Sabbatical Committee has been formed, it will review this resource with the rostered leader and establish appropriate procedures to carry out the committee's responsibilities. The Sabbatical Committee will meet as often as required to ensure a responsible and efficient execution of the rostered leader's sabbatical leave.
4. The rostered leader and members of the Sabbatical Committee will create a written sabbatical plan at least six months in advance of the requested sabbatical. This proposal should address the following:
    - Personal objectives
    - Program objectives
    - A description of the major elements of the experience
    - Proposed beginning and end date
    - Suggestions of how current job responsibilities will be met during leave
    - A plan monitoring expenses incurred during the leave should be formulated
    - Demonstration of how the sabbatical will be used to help the ongoing growth and development of the congregation
5. This written sabbatical plan will then be presented to the Congregation Council during a regularly scheduled council meeting. The Congregation Council may then provide items to be considered by the rostered leader and the Sabbatical Committee with regard to the plan.
6. The Sabbatical Committee will also assist the rostered leader in drafting any grants that may apply to the support of the sabbatical.

D. Funding

1. The rostered leader will continue to receive normal compensation and benefits during the sabbatical leave period. The Congregation Council will coordinate

with the rostered leader to find and finance replacement staff as required to be covered during the rostered leader's absence.

2. The Congregation may establish a separate Sabbatical Fund. Congregations are encouraged to contribute to a sabbatical leave fund on a regular basis. This allows a congregation to have monies set aside for expenses incurred during the sabbatical period. Each rostered leader may contribute funds from their continuing education fund into the Sabbatical Fund.
3. The rostered leader and Sabbatical Committee may apply for any applicable grants to support the sabbatical leave as well. Monies disbursed from a grant will be handled in accordance with the guidelines established by the granting institution. Contact the synod office for information concerning additional funding.

E. Conclusion of Sabbatical – Upon the rostered leader's return, they will submit a written report to the synod office and the congregation (no later than three months following their return), describing their experiences. This report will include a copy of the final sabbatical plan, any copies of applicable grant applications, a synopsis of their experience and a final financial report. The congregation will retain this report for future reference and to make changes to the guide as applicable. The rostered leader is encouraged to give a presentation to the congregation in an appropriate format.

The above Resource Guide for Clergy Renewal (Sabbatical) Leave is a recommendation for congregations to consider. It is realized that all congregations may not be able to incorporate these guidelines. Other ideas and resources for sabbaticals may be obtained from the Evangelical Lutheran Church in America.