

Compensation Guidelines

Changes to Compensation Guidelines for 2024:

Family and Medical Leave Policy (Page 11 and Page 15):

- After reviewing the policies of other synods and the “norm” for the business community, it was determined that our recommendation for Family and Medical Leave will be eight (8) weeks of paid leave with the option to extend the leave without repercussion an additional four (4) weeks by use of vacation time and/or unpaid leave.
 - The committee further updated the language in the policy to offer clarity that this is for more than the birth of a child.
 - Caring for parents, grandchildren, etc.

Pulpit Supply Rates (Page 12):

- The Committee is recommending an increase the pulpit supply rate from \$160 to \$165 for one worship service plus \$55 for each additional service.

Rostered Ministers Recommended Compensation Worksheet – 2024

Line 9, Service Type:

- The worksheet has been updated to include calculations for Synod Authorized Ministers (SAM). The user is required to choose “Pastor,” “Deacon,” or Synod Authorized Minister. It was decided that the Baseline salary for SAM’s would be 30% lower than that for Word and Sacrament. All other calculations are the same.

Line 10, Baseline:

- The baseline figure is adjusted each year using the US Inflation Calculator, (<https://www.usinflationcalculator.com/inflation/current-inflation-rates/>). To stay consistent with our commitment to follow the US Inflation Calculator for all compensation recommendations, the Compensation Committee did originally recommend an increase of 8% to the Baseline figure for 2024. However, upon review, the Synod Council Executive Committee overrode this recommendation and has elected to recommend a 3% increase to the 2024 Baseline figure which is reflected in the worksheet.

General Language:

- Because this worksheet is being used for multiple types of leaders (Word and Sacrament, Word and Service, and SAM) the descriptive language in the worksheet has been adjusted to fit all leaders. Therefore, instead of “pastor”, “clergy” or other specific descriptors we now use the term “minister” when referring to the leader.
 - Since SECA only applies to clergy, that is noted in Step 5, SECA Allowance.
 - Since Housing Allowance only applies to Clergy and SAM’s who are authorized to perform the sacraments this is noted in Step 6, Housing Furnishing Allowance.

COMPENSATION GUIDELINES FOR 2024

*Compensation & Benefits for Rostered Ministers
Pastors and Deacons*



CENTRAL STATES SYNOD

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GUIDELINES FOR 2024 PROPOSED

to the Central States Synod Assembly, June 3, 2023

A MESSAGE FROM THE BISHOP OF THE SYNOD . . .

Dear Central States Synod,

*Each year a team gathers to review the compensation guidelines for rostered ministers as they seek to provide guidance (that is why they are called guidelines) to congregations and ministries in determining appropriate compensation for pastors, deacons, **and** synod authorized ministers. (The Excel worksheet that accompanies these guidelines can now be used to determine appropriate and fair compensation for our synod authorized ministers who are serving as lay pastors.) The team then submits their recommendations to the executive committee of the synod council for their review. And then these guidelines are submitted to the entire synod assembly for adoption.*

We go through this process because while the task is difficult, it is also very important for the rostered ministers and synod authorized ministers and for the health and well-being of the congregation and ministry setting. It is not easy to have frank conversations about finances and financial needs, but that is precisely what these guidelines help us to do – talk openly and frankly with one another recognizing both the needs of and demands on ministers as well as the budget realities and expectations of the congregation.

In addition to having a conversation about the fair compensation for ministers serving throughout the synod, it is also important to have a conversation about the expectations, goals, and priorities of both the minister and the congregation. I strongly urge every congregation to do an annual performance review of their rostered ministers and synod authorized ministers. This is not simply to reflect on how things have gone this past year in their relationship with one another, but also to set goals and expectations for the coming year. It is much easier to talk through things before they become major concerns.

I appreciate the work of the Compensation Guidelines team, as well as your work in having these conversations with your ministers. They reflect the commitment we all have to building healthy relationships so that together we can do the ministry we are called to do as the body of Christ..



*The Rev. Susan Candea, Bishop
Central States Synod*

Evangelical Lutheran Church in America

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[2024 Compensation Worksheet](#)

(The updated Compensation Worksheet can be downloaded from the synod website. Visit <https://www.css-elca.org/documents> and select Compensation Worksheet 2024)

SECTION 1: COMPENSATION

A. APPROPRIATE COMPENSATION

Determining appropriate compensation is difficult! Rostered ministers (pastors and deacons) are not always paid what they should be paid. By virtue of their educational requirements and congregational/ministry site expectations, rostered ministers are professionals. They bring to their congregations or ministry sites many gifts, and should be compensated according to their education, ability, and responsibility, and in line with the incomes of professionals in comparable positions. Some synods define this as high school principals; others compare it with rostered leaders of other denominations. Based on their compensation, rostered ministers should be able to provide for their own economic needs as well as those of their spouse and/or children.

The Central States 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. Information provided by the IRS specifically for churches and religious organizations can be found at: <http://www.irs.gov/pub/irs-pdf/p1828.pdf>

Just as the rostered minister ought to be paid a livable wage, compensation should not exceed the community's ability to give according to their own needs. The contributions of individuals and families in a congregation come from their own hard work, labor and time spent away from loved ones. All in the congregation need to find the appropriate balance in compensating rostered ministers and church professionals. Mission, ministry, and expectations must be clearly articulated if rostered ministers are to be held accountable for their service. A Congregation Council or specialized ministry governing board is expected to annually review the joint ministry expectations of the congregation or ministry and its professional ministers. Constructive adjustments in expectations and/or direction can be made at this time. For the financial health of the community, compensation packages ought to be annually reviewed as well. Realistic expectations and adequate compensation are critical to the future wellbeing of the whole community.

Everyone must remember that the process for determining compensation must be open, honest, and gracious conversation. Both professional ministers and ministry representatives, (whether the Congregation Council, a staff support committee, or personnel committee), should articulate their expectations clearly and develop a regular ministry evaluation process to note changes as program directions shift or as the rostered minister's skills or needs change. Honest assessment leads to healthy ministry. Not even carefully crafted guidelines can give congregations or specialized ministries automatic, concise and simple answers to what are inherently complex issues. Following the criteria set forth in the Rostered Minister Recommended Salary Worksheet will be helpful in ministry assessment and compensation discussions.

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While the focus of these guidelines applies only to rostered ministers, the principles apply to other church workers. Youth directors, secretaries, custodians, choir directors, organists, teachers and others also deserve fair compensation, and the responsibility of the congregation to these persons is no less than to the rostered minister.

IMPORTANT NOTE: Housing and Social Security allowances (Parts B, C, and D below) are provided for pastors only. All other recommended guidelines in this document apply to all rostered ministers (pastors and deacons).

If current compensation is below a level agreed to be fair, moving to a level of adequate compensation may involve patience on the part of rostered ministers as a ministry works to achieve that goal. It will also involve a ministry's determined effort in stewardship and education to reach that level. For example, if the compensation is 10% below the guideline, the ministry might make the commitment to increase the rostered minister's salary by 6% - 8% per year for three years to reach the appropriate compensation guideline three years hence. Finally, adequate and fair compensation encourages good morale on the part of professional ministers and the congregation or specialized ministry as they work together to do ministry and mission in the name and spirit of Jesus Christ. See Section 4. Part A. for a list of non-cash compensation options.

If the congregation or specialized ministry is already ABOVE the appropriate compensation guideline, a cost of living increase equivalent to the CPI-U for the Midwest should be considered (<https://www.bls.gov/news.release/cpi.t04.htm>), since the failure to provide a cost of living salary increase is, in effect, a salary cut. In addition, merit increases should be considered for all rostered ministers.

B. HOUSING ALLOWANCE FOR PASTORS

Pastors called to congregational or specialized ministries may designate a portion of their compensation as a "housing allowance." This is a significant tax advantage giving pastors 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 designation does not change the total defined compensation paid to a pastor. This is also not an exclusion for income used in determining Social Security or SECA tax obligations.

Portico Benefit Services provides helpful information on housing allowance. Please contact them for more information.

Congregations that pay their pastors a housing allowance must approve a resolution prior to the beginning of each calendar year. Both pastor and congregation should keep a copy for their files. The original should be in the records of the congregation. See page two of the worksheet for a sample resolution.

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The following kinds of expenses can be used when calculating the housing allowance.

- Mortgage or rent payments
- Real estate taxes
- Property Insurance
- Down Payment on a home
- Utilities
- Furnishings & Appliances (purchase & repair)
- Remodeling & repairs
- Yard maintenance & improvements

Only the lowest of the following can be used when a pastor files their federal income tax return:

- The fair rental value of the home (including all expenses listed above)
- The amount actually spent to provide a home
- The amount officially designated as the housing allowance

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 pastor should always check with her or his own tax advisor for personal questions or concerns about the housing allowance or other tax issues.

C. MINISTRY-PROVIDED HOUSING (PARSONAGES)

Where a congregation provides a parsonage, the congregation should assume all costs for maintenance and utilities. The congregation may pay these costs directly or give an allowance to the pastor sufficient to cover the expenses. In addition to these costs, the congregation should provide and maintain major appliances in the parsonage. While living in a parsonage has many advantages, it does not build home equity for retirement. If a parsonage is provided, the congregation is encouraged to provide the pastor a Housing Equity Allowance. It is helpful for the congregation to pay directly to a tax deferred plan which delays the income tax due until the funds are actually withdrawn for use; this can be done by making additional employer contributions with Portico Benefit Services. It is recommended that these contributions total at least 3% of the defined compensation (Salary & Cash Value of Parsonage). When housing is provided for a pastor couple, a 30% housing allowance for *each* spouse must be included when calculating defined compensation for Portico Benefit Services.

D. SOCIAL SECURITY ALLOWANCE FOR PASTORS

While most pastors are employees for federal income tax reporting purposes, they all are self-employed for social security purposes. This means that pastors are not subject to "FICA" taxes, even though they report their income taxes as employees and receive a W-2 from their church. Rather, they pay the "self-employment tax" (SECA – Self-Employed Contributions Act) of 15.30% of their salary and housing allowance. Since congregations are required to pay 7.65% of a lay employee's salary for social security benefits, it is fair and recommended to pay this amount as a Social Security allowance to the pastor. Many

congregations provide an allowance for all or part of this expense. This allowance, if provided, is part of the taxable income for the pastor. Deacons and lay ministers are considered to be employees of the congregation and congregations are required to pay Social Security taxes and file federal tax W-2 or 1099 forms, as appropriate.

SECTION 2: BENEFITS

A. ELCA BENEFITS PLAN (PORTICO)

The congregation shall budget for and participate in the ELCA Retirement, Medical, Disability, and Life Insurance benefits (Portico). Medical insurance shall be provided for the rostered minister and their family, unless their spouse has separate medical insurance that covers the family, and the rostered minister waives the coverage. Rates are based on geographic location and rate class, defined compensation, plan member age, health benefit option, and household coverage level. To determine the amount to be contributed go to Employerlink.PorticoBenefits.org and use the calculator tools provided on the website and see the four health plan options.

Each year in the fall, all employers (congregations) and plan members must go through open enrollment on the Portico website to choose the health plan they are going to provide and participate in. The health plan chosen cannot be changed during the next year, even if there is a transition in the call. For consistency across the synod, we recommend congregations in conversations with their rostered ministers offer the best possible health care plan. We recognize the importance of having healthy leaders.

The synod recommends a minimum 12% retirement contribution, regardless of the age of the rostered minister. Retirement contributions can be modified during the year. Congregations in consultation with their rostered ministers have the option of reallocating 2% of the recommended retirement contribution to help those rostered ministers reduce their student loan principal. Other options also include extra contributions to their continuing education and professional expenses.

Portico Benefit Services, the nonprofit benefit ministry of the ELCA, provides the benefit program for rostered ministers, lay employees, and their families. Portico provides health, dental, prescription drug, retirement, disability, and group life insurance benefits in one bundled program.* This program is designed to address the needs of rostered ministers and provide seamless benefits during change of call, leave from call, and other events unique to ministry. A bundled approach helps ensure rostered ministers and lay employees are protected against significant financial loss from a variety of risks. Through Portico, congregations** in this synod and across the country pool their collective purchasing power to provide benefits in a cost-effective manner. For more information, see the ELCA Philosophy of Benefits at <https://porticobenefits.org/elca-together/philosophy-of-benefits/>.

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Congregations and plan members share the cost of benefits. Congregations are expected to support the well-being 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).

The ELCA Church Council has approved a balance of cost-sharing between congregations and plan members. Portico offers a choice of ELCA-Primary health benefit options that fit this approved balance. Each fall, congregations in this synod should select one of these approved options to offer their sponsored plan members for the following year. During annual enrollment, Portico will notify congregations which options fit within the range that the ELCA Church Council has approved. Congregations should engage in conversation with their rostered minister to determine the option that best fits their needs. Current contribution rates are available on at EmployerLink/PorticoBenefits.org or by calling Portico at 800.352.2876.

* A plan member may waive health coverage if they have access to valid medical insurance coverage through their spouse or another employer.

** "Congregations" may also refer to multi-point parishes or other non-parish ministry agencies such as Bible camps, long-term care facilities, hospitals, campus ministries, etc.

B. AUTOMOBILE EXPENSE REIMBURSEMENT

Automobile expense and other work-related travel are business expenses of the congregation and should not be considered by the congregation as part of the rostered minister's compensation. Automobile reimbursements should be sufficient to cover all congregation-related activities. Car expenses include actual expense plus depreciation. The Internal Revenue Service requires accurate records to support automobile expenses. The rostered minister is responsible for maintaining adequate records for every vehicle used for work-related travel. Because new tax laws no longer allow non-reimbursed business expenses, including mileage, to be claimed on tax returns, we recommend congregations use one of the options below rather than providing an automobile allowance:

- The congregation purchases or leases a vehicle and assumes the total expense.
- The congregation reimburses for actual miles driven at a specific rate per mile. The rate might vary depending on where the vehicle is driven and how many miles are driven each year. The current IRS reimbursement rate can be found on <https://www.irs.gov/tax-professionals/standard-mileage-rates>. The "business" rate shall be used.
- The Central States Synod does not recommend that congregations provide an automobile allowance.

C. PROFESSIONAL EXPENSE REIMBURSEMENT

It is recommended that the congregation share professional expenses such as books, clerical apparel, periodicals, professional dues, software, entertaining, and hospitality costs incurred in the performance of the duties of the ministry as well as technology tools such as phones and tablets which are essential and necessary for the minister's calling. The Central States Synod recommends that this be set as a line item in a budget.

D. VACATION

Because a rostered minister is "on call" day and night and carries heavy responsibilities daily, the recommended minimum annual vacation time is four weeks, which includes four Sundays. The congregation should consider granting additional vacation time based on 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 rostered minister and are an important part of their compensation. Vacation time should be used within the calendar year and not accumulated, except by special agreement with the congregation council. Vacation time is available during the first year of any call. Vacation time is a good investment in the health and well-being of the rostered minister and his/her family. Time spent in outdoor ministries and retreats with congregation youth and adults, or work on area ministry, synod, or ELCA committees should not be considered vacation time or educational leave.

E. DAYS OFF

At least one, and preferably two, full days off should be granted each week. It is understood that congregation emergencies may require a change in schedule from time to time. Days off due to illness shall not be subtracted from vacation time.

F. HOLIDAYS

It should be noted that the rostered minister is seldom able to take advantage of three-day weekends and other holidays such as Christmas and Easter. Consideration is to be given and the rostered minister encouraged to take days off another time during the week to compensate for these and national holidays. Compensation time is not to be counted as vacation time.

G. CONTINUING EDUCATION

The Lutheran Church has a history of an educated and well-trained leadership. The congregation should expect its rostered ministers to be involved in continuing education programs which will provide opportunity for personal development, enrichment of devotional life, and growth in effectiveness and competency. Continuing education is regarded as an essential ongoing process that assists the leader in maintaining and sharpening the professional skills required for congregation rostered leader in a rapidly changing world. The ELCA expects each rostered minister to participate in an average of 50 contact hours of annually. Congregation and synod staff should consider a rostered minister's continuing education record when granting compensation increases and in the call process.

Continuing education is understood to be "professional growth" and "self-renewal," as distinguished from program development, vacation, or a theological convocation. Both the rostered minister and the congregation will benefit from the minister's involvement in continuing education. It is therefore suggested that any continuing education program be mutually studied and agreed upon by the leader and the congregation council. Continuing education may include courses, seminary classes, workshops, or independent study when directed toward a goal.

Conferences and events provided by this synod (such as the annual Bishop's Convocation) are not to be considered as part of continuing education.

The recommended continuing education time is two weeks (fourteen full days which include Sundays), plus the recommendation of \$1,000 per year to fund the continuing education. It is also recommended that this amount accumulate in a separate fund so that the equivalent of three years funds is available and that the rostered minister use at least one week per year. Unless a congregation has an explicit written policy relating to the use of continuing education funds, upon beginning a new call within the ELCA, those funds will transfer to the new congregation.

H. SABBATICAL

When a rostered minister has served longer than five years and has served for at least three years in their current call, the congregation is encouraged to grant sabbatical leave of three to six months. Further sabbaticals shall be granted every five years. Compensation during sabbatical leave shall remain unchanged for the pastor or deacon. The congregation is responsible for the costs of pulpit supply and emergency coverage, or the salary of an interim pastor, during a sabbatical leave. The purpose of sabbatical leave is for rest and renewal of rostered minister. *See Appendix A.*

SECTION 3: DISABILITY AND LEAVE

A. TEMPORARY DISABILITY

In the case of disability due to injury, or physical or mental health condition, the congregation shall continue to pay the full compensation and housing for the first sixty days of disability, until the temporary disability benefits of Portico Benefit Services go into effect. Disability benefits under the ELCA Disability Benefits Plan provide monthly income, health and survivor coverage, and contributions to the ELCA Retirement Plan. These benefits are designed to help rostered ministers adapt and recover from disabling illness and injury until they can return to work, if possible. The congregation council and rostered minister should contact the synod office and Portico prior to taking actions related to disability.

B. FAMILY AND MEDICAL LEAVE POLICY

The Central States Synod and the ELCA seek to provide compensation and benefit policies that meet the needs of all rostered ministers. As such, this synod recommends that all congregations create a Family and Medical Leave policy that supports the needs and health of the rostered minister.

Family and Medical Leave shall be granted for the following:

- To provide care for a family member during physical or mental illness, injury, or other needs. Covered family members should, at minimum, include spouse, domestic partner, parents, siblings, children, foster children, in-laws, grandparents, and grandchildren.
- Adding a family member by birth, adoption, or foster care.

Since each family's situation is unique, congregations are encouraged to be flexible and understanding in granting the necessary time for the rostered minister to meet the needs of their family situation. Family and Medical Leave is a good investment in the health and well-being of the rostered minister and their family as well as a positive way to lift up and model healthy familial commitments to the whole congregation. Any weeks on leave are minimal relative to the length of a rostered leader's time in the congregation and the health that leader requires to care for congregations. Paid Family and Medical Leave shall not reduce allotted vacation time.

A minimum of eight weeks paid Family and Medical Leave shall be granted to a rostered leader, with the option to extend that leave without repercussion an additional four weeks by use of vacation time and/or unpaid leave.

A sample Family and Medical Leave Policy is included in Appendix B.

SECTION 4: OTHER MATTERS

A. ADDITIONAL COMPENSATION

Congregations who are unable to meet compensation guidelines or would like to reward faithful ministers for their service might consider a variety of means of additional compensation. They should ask their rostered minister what other types of compensation would be beneficial to them. Congregations are invited to think creatively about this.

Examples vary by congregation, but some have provided:

- Additional vacation and/or continuing education time
- Additional continuing education funds
- Services from congregation members: licensed daycare, haircuts, car service, dry cleaning, lawn care, snow blowing, etc.
- Additional retirement contributions (above 12%)

B. INTERIM AND PART-TIME MINISTRIES

Because situations vary greatly with interim and part-time ministries, guidance for structuring and compensating these ministries will be provided by the synod office staff as needed.

C. PULPIT SUPPLY

Pulpit supply is to be arranged and paid for by the congregation. \$165 for one worship service, plus \$55 each additional service is a recommended minimum. If additional responsibilities are requested, such as service planning, visitation, faith formation, etc., additional compensation should be considered. Mileage reimbursement should be provided, based on the current IRS business rate (<https://www.irs.gov/tax-professionals/standard-mileage-rates>).

APPENDIX A - Extended Leave (Sabbatical Guidelines)

PREFACE

The Biblical witness is the story of God's continuing faithfulness to invest the Gospel into human hands and lives. The Apostle Paul speaks of it as pouring God's love into earthen vessels: "We have this treasure in earthen vessels to show that the transcendent power belongs to God and not to us." (2 Cor. 4:7). Earthen vessels are meant to be filled and emptied, again and again. But care must be taken that, once emptied, the vessels can be filled once again.

St. Paul cautions us that spiritual strength essential to effective ministry comes from God and does not come from ourselves. Both in the strength and in the filling, it is a transcendent power given to us, poured into us as God's people. This is true for all the baptized. It is equally true, perhaps even to a greater degree, of those we look to for filling and spiritual nurture, the rostered ministers who serve among us: pastors and deacons.

The concept of wholeness and wellness in ministry is an important principle in the life of the Church. Healthy congregations and healthy rostered ministers are essential to a healthy community of faithful people. It is our belief that sabbatical leave for rostered ministers is an expression of mutual care for one another.

Sabbatical Leave should be considered by both clergy and congregation as an integral feature of clergy's life and ministry. The clergy and congregation should plan together a definite sabbatical schedule which provides benefits in ministry for both. Sabbatical leave is a privilege granted by a congregation to its leader. It is an opportunity the congregation provides its leader to experience a renewal of oneself and of one's mission. It is a time for reflection, spiritual re-encounter, renewal, and community.

The distinct benefits of a sabbatical leave are twofold:

- a) The mission of the congregation benefits from the opportunity to be re-empowered through caring for the ministry of the congregation in the absence of a rostered leader in addition to the presence following sabbatical leave of rostered leaders whose skills and creativity have been renewed or enhanced through a time for reflection, spiritual re-encounter, renewal, and community.
- b) The ministry of rostered leaders benefits from the personal renewal that comes from an extended time for reflection, spiritual re-encounter, renewal, and community.

The Central States Synod has developed the following guidelines for congregations, institutions, and agencies of the church to make a sabbatical leave possible for the rostered persons who serve among us. An extended sabbatical leave provides an opportunity for rostered ministers to reflect on their call to ministry and relationship to God. An extended sabbatical leave should be holistic, including time for prayer, reflection, relaxation, and refreshment of body and spirit.

EXTENDED SABBATICAL LEAVE GUIDELINES

1. An extended sabbatical leave of three to six months be granted to rostered ministers. To be eligible for sabbatical leave, leaders shall have been (a) in rostered ministry for five years and (b) at least three years in their current call. Following their first sabbatical, rostered leaders shall be eligible for sabbatical leave every five years.
2. The rostered minister is normally expected to serve the congregation, agency, or institution for at least one year following completion of the sabbatical leave.
3. The congregation, institution, or agency shall maintain the defined compensation (base salary, housing, and Social Security allowance) and ELCA Retirement and Benefits program be maintained at the current budget level. Rostered leaders and congregations are encouraged to apply for outside funding support when available.
4. Extended sabbatical leave shall be presented to the congregation council or governing body of the agency or institution not less than twelve (12) months prior to the beginning of the proposed leave.
5. Expenses incurred by the rostered leader during the sabbatical leave will be borne by that leader. Continuing education funds would normally be used to cover some of the expenses.
6. Realizing the congregation, agency, or institution will be without the services of its regularly called person, it should consult with the synodical bishop regarding possible options for continuing coverage during the period of the sabbatical leave.
7. It is understood that the extended sabbatical leave is a mutually negotiated agreement between the rostered person and the congregation, agency, or institution. The extended sabbatical leave agreement will be filed with the synod office ordinarily at least three months prior to the beginning date of the sabbatical leave.

The above extended Sabbatical Leave Guidelines were amended by the Synod Council Executive Committee Meeting on May 13, 2022.

APPENDIX B: Sample Family and Medical Leave Policy

[**Name of Congregation/Ministry**] is committed to a culture that helps our rostered leaders and employees meet the demands of family and employment responsibilities. Offering our rostered leaders and employees the option of taking paid time off when they or a family member is sick is not just good for our leaders and their families, it's good for our faith community.

Therefore, it is our policy to provide up to 8 weeks of paid family and medical leave, with the option to extend that leave without repercussion an additional four weeks by use of vacation time and/or unpaid leave, in a 12-month period to eligible rostered leaders as defined below.

Eligibility

To be eligible for paid Family and Medical leave (PFML), a rostered leader or employee must qualify for leave from work for a reason covered by the Federal Family and Medical Leave Act:

- For the employee's own serious health condition.
- For the birth of the employee's child, and to care for the newborn child.
- For the placement of a child with the employee for adoption or foster care; or
- To care for the employee's spouse, domestic partner, child, or parent who has a serious health condition.

This leave will also be extended for siblings, children, foster children, in-laws, grandparents, and grandchildren.

Use of Paid Family Medical Leave (PFML), Rate of Pay and Benefits While on Leave

PFML will be subject to the following general requirements:

1. Generally, employees are entitled to take up to 8 weeks of paid leave in a single 12-month period for the reasons specified above. For the purposes of this policy, [**Name of Congregation/Ministry**] will calculate the amount of PFML available to an employee using a "rolling" 12-month period.
2. Employees are entitled to extend their leave without repercussion an additional four weeks by use of vacation time and/or unpaid leave.
3. Any PFML taken for the birth/adoption/foster care placement of a child must be completed within one year after the date of birth or placement.
4. Full-time rostered leader(s)/employees will be compensated at the regular, base weekly rate of pay. The compensation rate of those who are parttime will be pro-rated based on an average number of hours worked in the 6 months before leave begins.
5. If the reason for PFML also is covered by the [**Name of Congregation's/Ministry's**] short-term benefits policy (or other policies), benefits will run concurrently. However, [**Name of Congregation/Ministry**] will supplement the employee's pay so that the employee receives 100 percent compensation during the period of leave.

6. To the extent applicable, PFML will run concurrently with federal FMLA and any leave provided under state or local law.
7. If a rostered leader/employee is enrolled in group health insurance or other insurance benefits, these benefits will continue as if the employee had not taken leave.

How to Request PFML?

If a rostered leader/employee requests leave for a reason that the employee believes qualifies under this policy, the employee must comply with **[Name of Congregation/Ministry]** notification policy **[include reference to handbook page here if congregation has one]**. Failure to comply with **[Name of Congregation's/Ministry's]** notification policies and procedures or to provide documentation or information requested may result in delay or denial of requested time off.

Reinstatement

When the rostered leader/employee timely returns from PFML and used the leave for the stated purpose, the rostered leader/employee will be reinstated to the same position held when leave began.

Before returning to work from PFML for the employee's own serious health condition, the employee may be required to submit certification from a health care provider that the employee is able to resume work.

Compliance with State and Local law

[Name of Congregation/Ministry] recognizes the co-existence of state and/or local laws regarding family and medical leave. Where such laws apply and provide greater family and medical leave rights than this policy, **[Name of Congregation/Ministry]** will comply with those laws.

Notes on this Sample Policy

The Federal Family and Medical Leave Act covers private sector employers who employ 50 or more employees for at least 20 workweeks in the current or preceding calendar year. Although this Act does not apply to many congregations, we seek to provide benefits in line with the spirit of this Act, taking into consideration the unique structure and number of employees in most of our congregations.

Please note that the information provided, while research-based, is not guaranteed for accuracy and legality. Please seek legal assistance, or assistance from state or federal governmental resources, to make certain your legal interpretation and decisions are correct. This information is for guidance, ideas, and assistance.