

**EVANGELICAL LUTHERAN CHURCH IN AMERICA  
CENTRAL STATES SYNOD  
COMPENSATION GUIDELINES 2018**

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Compensation & Benefits for Rostered Ministers  
Pastors and Deacons

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*Compensation Guidelines Task Force:*

*Kathy Nevans, Independence, MO – Chair*

*Pr. Mark Fischer, Kansas City, KS*

*Kai Muller, Russell, KS*

*Ron Jones, Chesterfield, MO*

*SYNOD STAFF:*

*The Rev. Susan Candea, Bishop's Associate*

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Guidelines for 2018

Approved by the Central States Synod Assembly, June 8-10, 2017

***Dear Partners in Ministry,***

***These Compensation Guidelines are an invitation to enter into a conversation with pastors, deacons, and the congregations they serve. They are designed to lift up topics to help us talk with one another about fair and just compensation as congregational councils look at their budgets and financial resources. The Guidelines were prepared by a team of the Synod after studying the Guidelines from other synods of the ELCA, especially those of the synods adjacent to ours, and after taking into consideration the cost of living increases as predicted by economic analysts.***

***The Guidelines were presented to and approved by the Synod Council on March 17, 2017. They were presented to the Central States Synod Assembly, June 8-10, 2017 for approval.***

***I encourage congregations to review the material contained in these Guidelines and thoughtfully and prayerfully consider the implementation of the Guidelines.***

***Sincerely,***

***The Rev. Roger Gustafson, Bishop  
Central States Synod  
Evangelical Lutheran Church in America***

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## **INTRODUCTION**

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Every congregation is concerned about fair compensation for their rostered ministers. How much should we pay? What are other congregations doing? These guidelines are proposed as a means for congregations to address these concerns and begin the conversations.

At the 2016 Churchwide assembly, the decision was made to combine the three lay rosters of associates in ministry, deaconess, and diaconal ministers into a single lay roster of Word and Service with the title of Deacon. There are now two rosters of ministers in the church, Ministers of Word and Sacrament (pastors) and Ministers of Word and Service (deacons.) The recommendation of these guidelines is that the compensation guidelines for deacons be the same as those for pastors with the exception that deacons do not qualify for a housing allowance or social security allowance. As all rostered ministers are called by a congregation, the same considerations for compensation are important including salary, benefits, and reimbursements.

Congregations, pastors, and deacons are urged to participate in the process of compensation determination in a spirit of cooperation. Often, the staff member sees the amount of dollars on the paycheck as total compensation. Congregations sometimes look at the bottom line of what it costs to maintain a staff member and view that as the staff member's income. Neither position is accurate.

As faith communities, we understand that this conversation is about more than dollars and cents, the fiscal bottom line. We recognize that a call is more than the amount of money earned, or the hours worked, and trust that all of us are called to faithful stewardship. We also recognize that there is often tension between the salary expectations as outlined in guidelines and the budgets of congregations. That is why it is crucial for pastors and deacons to work together with their congregations, to balance the need for just and fair compensation, providing a livable wage that recognizes the many demands on rostered ministers, as well as the realities and constraints of congregational budgets.

While the challenges for both rostered ministers and congregations continue in this changing era and economic situation, we are confident that we can work together to do the ministry to which we are all called. For this reason we urge congregations to study these guidelines closely and take them into consideration **each year in the budgeting process** as decisions are made regarding the salaries of rostered ministers.

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# **STRUCTURING A COMPENSATION PACKAGE**

## **Section 1: Defined Compensation – base salary, housing, social security**

### **1. Base salary:**

Guidelines for base salary are based on the number of years of congregational experience. Local conditions may require adjustments. Adjustments should be made for workload, additional education, advanced degrees, effectiveness, and accomplishments of the individual, including other career experience. Honoraria for weddings, funerals, etc., are never considered salary for tax purposes in establishing these guidelines. (See base compensation schedule in appendix A)

### **2. Housing**

An adequate parsonage or housing allowance should be furnished. Congregations located in areas where real estate is more easily bought and sold should give serious consideration to granting their rostered leader the option of owning or renting his/her own home.

- A. There are special tax laws that apply to housing for ordained pastors. (Deacons do not qualify for a housing allowance.) The pastor's housing allowance is excludable from gross income for income tax purposes, but not for self-employment tax purposes, provided that those dollars are actually expended on housing costs and the overall requirements established by the IRS are met. (Go to [www.irs.gov](http://www.irs.gov) or see the IRS Publication 517 for more information.) Clergy who own or rent their homes must have an agreement on file clearly stipulating the amount of the housing allowance. **This is an IRS requirement.** (See Appendix B for a sample agreement). The congregation council must designate the amount of the housing allowance when a call is extended **and renew this agreement each year.**
- B. Congregations that provide a parsonage rather than a housing allowance should provide major appliances, regular maintenance and upkeep, and the full cost of utilities, including telephone. Consideration should be given to providing insurance on the contents. Congregations that provide a parsonage should also designate a portion of the pastor's compensation as a furnishings allowance. This is a simple tax saving for the pastor that does not impose any financial burden on the congregation.
- C. Congregations that own a parsonage are also asked to consider providing a "housing equity allowance" of 5% of the base salary. This allowance, invested in a tax-sheltered account, will compensate for the lack of equity that would accrue if the pastor were able to own a home. This equity would be available in the future whenever a pastor needs to purchase a home.

### **3. Social Security**

Since employers pay half of the total social security tax for employees, the same consideration should be given to the pastor's salary who are considered self-employed by the IRS. Please note that a congregation cannot pay the pastor's social security tax directly, but designates the amount as an allowance, which is additional taxable income. Most years since 2008, the rate applied to the pastor has been 7.65% (6.2% FICA and 1.45% Medicare). This rate of 7.65% is used in these guidelines for illustration purposes. **Since the rate the pastor pays may change, it is important that decisions be made using the current annual rate.** We encourage each congregation to work with the pastor to determine the amount and way in which Social Security/Medicare allowance is best calculated for their circumstances, as results may have different tax and benefit effects. For more information go to:

## **Section Two – Benefits**

### **1. ELCA BENEFITS PLAN (PORTICO)**

The congregation shall budget for and participate in the ELCA Retirement, Medical, Disability, and Life Insurance benefits (Portico). Contribution rates vary to help share costs among organizations of greater and lesser means, and to support a national community of leaders and other church employees. 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.

There are four health plan options, Platinum, Gold, Silver, and Bronze, that have different contribution rates, deductible amounts, and out-of-pocket limits, as well as the option of providing Flexible Spending Accounts (FSA) and Health Savings Accounts (HSA). On April 6, 2013 the ELCA Church Council, as the board of directors of the ELCA, instructed Portico to design one of the four options to be similar to the then current ELCA-Primary benefits, the “Gold” option, and recommended that ELCA employers offer and pay for this familiar option.

**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 offer the GOLD plan.**

The synod recommends a minimum 12% retirement contribution, regardless of the age of the rostered leader. Retirement contributions can be modified during the year. Congregations in consultation with their rostered leaders have the option of moving 2% of the recommended retirement contribution to help those rostered leaders reduce their student loan principal.

### **2. 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 leader’s compensation. Automobile allowances 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 incurred in connection with congregation-related travel. The rostered minister is responsible for maintaining adequate records for every vehicle used for work-related travel.

Expenses for auto use may be handled in one of the following manners:

- A. The congregation purchases or leases a vehicle and assumes the total expense.
- B. The congregation provides a determined amount on an annual basis, based upon the number of anticipated miles that will be drive times the current IRS mileage rates. Actual expenses will need to be documented for the IRS. Allowance in excess of expenses is taxable income.

C. 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 IRS allowance can be found on <http://www.irs.gov>

**3. PROFESSIONAL EXPENSE ALLOWANCE**

The congregation may share professional expenses such as books, robes, periodicals, professional dues, entertaining, and hospitality costs incurred in the performance of the duties of the ministry as well as technology tools such as smart phones and tablet computers which are essential and necessary for the minister's calling. Here are three possible ways to fund this allowance:

- A. Pay amounts as they occur with no maximum.
- B. Set up a line item in the budget and pay these as the expenses occur.
- C. Set up a monthly or annual allowance.

**4. ANNUAL VACATION**

Because a rostered minister is "on call" day and night and carries heavy responsibilities daily, the recommended 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. (For example, the congregation may consider granting five weeks, including five Sundays, for a rostered minister with ten years 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.

**5. 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.

**6. 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 holidays. Compensation time is not to be counted as vacation time.

**7. CONTINUING EDUCATION (CE)**

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. The ELCA expects each rostered minister to participate in an average of 50 contact hours of CE annually. Continuing education is regarded as an essential ongoing process that assists the leader in maintaining and sharpening the professional skills

required for congregation clergy in a rapidly changing world. Congregation and synod staff should give consideration to a rostered minister continuing education record when granting compensation increases, and in the call process.

- A. 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 the continuing education leave or allowance.

It is expected that the rostered minister be granted at least two weeks (fourteen full days which include Sundays), for continuing education, plus \$700 to \$1,000 per year to fund continuing education. It is recommended that this amount accumulate in a separate fund so that the equivalent of three years funds is available. (This was adopted by the 1997 ELCA Churchwide Assembly. Rostered ministers are expected to contribute an additional \$300 annually toward their continuing education). It is recommended that the rostered minister use at least one week per year. Each congregation should develop an explicit written policy relating to the use of continuing education time and funds, especially relating to the termination of a call.

- B. **Sabbatical:** Where a rostered minister has served a congregation longer than five years, the congregation is encouraged to grant sabbatical leave to permit participation in a longer program of continuing education. The rostered minister should be encouraged to take at least a one- to three-month sabbatical leave for study every five years without reduction in compensation. *(See Appendix F).*

In all study situations, it is important that the rostered minister be expected to plan a program of study and present a detailed plan to the congregation council for approval. The nature of the sabbatical is ultimately a matter of agreement between leader and council. The synod office is available to assist in planning and can offer guidelines. *(See Appendix F).* The synod staff and area ministry deans are also available to assist in securing pulpit supply. **In thinking about providing a sabbatical, it is important to add additional funds to the congregational budget to pay for pastoral coverage during the sabbatical time.**

### Section Three: DISABILITY AND LEAVE

- A. **Temporary Disability / Sick Leave.** In the case of disability due to accident, illness, surgery, maternity, etc., it is expected that the congregation continue to pay the full compensation and housing for the first sixty days of disability, until the temporary disability benefits of the ELCA Portico Plan go into effect. (It is assumed that the congregation will provide for necessary vacancy supply). If approved, the ELCA Plan will pay 66-2/3% of "monthly defined



compensation." **The congregation council and pastor should contact the synod office and Portico prior to taking actions related to disability.**

- B. **New Parent Leave.** Bringing children into a family, by birth or adoption, is an important time of adjustment. With changing parental roles, it is common for both parents to be actively engaged in their children's care-giving. Since each family's situation is unique, congregations are encouraged to be flexible and understanding in granting the necessary time for the rostered minister and his/her family to make this adjustment. As a general recommendation, congregations may consider granting between two and six weeks paid leave. New Parent Leave is a good investment in the health and well-being of the rostered minister and his/her family as well as a positive way to lift up and model healthy familial commitments to the whole congregation.

#### **Section Four: Other Matters**

##### **A. ADDITIONAL COMPENSATION**

Congregations that would like to reward faithful leaders for their service might consider a variety of means of additional compensation. A few ideas are included on an attachment. (*See Appendix D.*)

##### **B. INTERIM AND PART TIME MINISTRIES**

Because situations vary so 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 for and paid for by the congregation (\$125 for one worship service, plus \$30 each additional service is a recommended minimum). A mileage rate should also be determined, usually based on the current IRS rate.

## Appendix A – CSS Salary Guidelines

Years of Service	Base Salary Low	Base Salary High	(Based on Low Salary)		Defined Compensation Total	Pension 12%
			Housing 30%	FICA 7.65%		
A	B	C	D	E	F	G
1	\$ 32,672	\$ 38,880	\$ 9,801	\$ 3,249	\$ 45,722	\$ 5,487
2	\$ 33,282	\$ 39,605	\$ 9,985	\$ 3,310	\$ 46,577	\$ 5,589
3	\$ 33,670	\$ 40,066	\$ 10,101	\$ 3,348	\$ 47,119	\$ 5,654
4	\$ 34,264	\$ 40,774	\$ 10,279	\$ 3,408	\$ 47,951	\$ 5,754
5	\$ 34,859	\$ 41,481	\$ 10,458	\$ 3,467	\$ 48,784	\$ 5,854
6	\$ 35,454	\$ 42,188	\$ 10,636	\$ 3,526	\$ 49,616	\$ 5,954
7	\$ 36,049	\$ 42,896	\$ 10,815	\$ 3,585	\$ 50,449	\$ 6,054
8	\$ 36,644	\$ 43,603	\$ 10,993	\$ 3,644	\$ 51,281	\$ 6,154
9	\$ 37,238	\$ 44,311	\$ 11,171	\$ 3,703	\$ 52,112	\$ 6,253
10	\$ 37,833	\$ 45,018	\$ 11,350	\$ 3,762	\$ 52,945	\$ 6,353
11	\$ 38,428	\$ 45,726	\$ 11,528	\$ 3,822	\$ 53,778	\$ 6,453
12	\$ 39,023	\$ 46,433	\$ 11,707	\$ 3,881	\$ 54,611	\$ 6,553
13	\$ 39,617	\$ 47,141	\$ 11,885	\$ 3,940	\$ 55,442	\$ 6,653
14	\$ 40,212	\$ 47,852	\$ 12,064	\$ 3,999	\$ 56,275	\$ 6,753
15	\$ 40,807	\$ 48,556	\$ 12,242	\$ 4,058	\$ 57,107	\$ 6,853
16	\$ 41,402	\$ 49,263	\$ 12,421	\$ 4,117	\$ 57,940	\$ 6,953
17	\$ 41,997	\$ 49,970	\$ 12,599	\$ 4,177	\$ 58,773	\$ 7,053
18	\$ 42,591	\$ 50,678	\$ 12,777	\$ 4,236	\$ 59,604	\$ 7,152
19	\$ 43,186	\$ 51,385	\$ 12,956	\$ 4,295	\$ 60,437	\$ 7,252
20	\$ 43,781	\$ 52,093	\$ 13,134	\$ 4,354	\$ 61,269	\$ 7,352
21	\$ 44,376	\$ 52,800	\$ 13,313	\$ 4,413	\$ 62,102	\$ 7,452
22	\$ 44,971	\$ 53,508	\$ 13,491	\$ 4,472	\$ 62,934	\$ 7,552
23	\$ 45,565	\$ 54,215	\$ 13,670	\$ 4,531	\$ 63,766	\$ 7,652
24	\$ 46,160	\$ 54,923	\$ 13,848	\$ 4,591	\$ 64,599	\$ 7,752
25	\$ 46,755	\$ 55,630	\$ 14,027	\$ 4,650	\$ 65,432	\$ 7,852
Notes:	1. The information in columns D through G is based on the low base salary.					
	2. 30% is used for housing in this table, however the actual amount may be adjusted. (See Page 5)					
	3. A FICA allowance is optional but strongly recommended for pastors.. Based on salary & housing. 7.65% represents half of most common FICA rates, but it may vary.					
	4. No rostered minister should be expected to serve for less than first year compensation.					
	5. For years of service beyond 25, add a minimum of \$500 for each year beyond 25.					
	6. Because of the low inflation rate last year, this chart does not incorporate an increase from the previous year.					
	7. If the pastor serves two congregations, add \$1000 to base salary; if 3, add \$1500, etc.					
	<b>8. Please note that deacons do not qualify for housing allowance or social security offset so the column to be used in figuring out compensation is Column F, the compensation total.</b>					

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## **Appendix B – Housing Allowance Declaration**

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*Congregations that pay their pastors a housing allowance must complete a form similar to this 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.*

Council Secretary: \_\_\_\_\_

Date: \_\_\_\_\_

Resolution of \_\_\_\_\_ Lutheran Church, \_\_\_\_\_ (location) \_\_\_\_\_

The congregation council of \_\_\_\_\_ Lutheran Church on \_\_\_\_\_ (date) \_\_\_\_\_, after discussing the amount to be paid to the Rev. \_\_\_\_\_ (name) \_\_\_\_\_ as housing allowance, on a motion duly made and seconded, adopted the following resolution. RESOLVED, that the Rev. \_\_\_\_\_ (name) \_\_\_\_\_ will receive compensation of \$(amount) for the calendar year 20\_\_\_\_, and a housing allowance of \$(amount) for the calendar year 20\_\_\_\_.

Date: \_\_\_\_\_

(Council Secretary Name), Secretary

Original: Congregation Council Records

Copy: The Rev. \_\_\_\_\_ (name) \_\_\_\_\_

Note:

**A housing allowance declaration needs to be submitted to the Congregation Council and voted on prior to the end of the calendar year. Only ordained clergy qualify for the tax benefits of a housing allowance. See IRS publication 517.**

The amount of the housing allowance listed here need not agree with the amount listed in the Church budget. Be sure to make this amount large enough that it will cover all possible housing costs for the coming year. (Example: the budget may show a compensation of \$30,000 and a housing allowance of \$10,000 for a total of \$40,000. This document might show a compensation of \$25,000 and a housing allowance of \$15,000 for a total of \$40,000. The actual total amount is the same. The total Defined Compensation allocated between Housing and Base Compensation may vary yearly depending on individual circumstances of the pastor).

**Appendix C**  
**Compensation & Cost Worksheet**

This worksheet is provided to aid congregations in arriving at budget figures for Rostered Minister Compensation and Congregation Business Costs.

Income	2017 Budget	2018 Guidelines	Recommended 2018 Budget
Base Salary			
Social Security (recommended)			
Housing Allowance or utilities allowance if parsonage is provided			
<b>TOTAL COMPENSATION</b>			
<b>ELCA BENEFITS</b>			
Pension (minimum of 12% recommended)			
Health Care			
<b>BUSINESS EXPENSES</b>			
Auto			
Professional expenses			
Continuing Education (\$700- 1000)			
Other			
<b>TOTAL</b>			

Below is example of budget figures for a pastor with 10 years of experience & health care coverage for pastor, spouse and children

Income	2018 Guidelines
Base Salary (low)	\$37,833
Social Security (recommended)	\$3,762
Housing Allowance	\$11,350
<b>TOTAL COMPENSATION</b>	<b>\$52,945</b>
<b>ELCA BENEFITS (Portico)</b>	
Pension (12% recommended)	\$6,353
Health Care	\$14,242
Disability, life insurance, retirement support	\$2,118
<b>BUSINESS EXPENSES</b>	
Auto (average 200 miles a month at IRS rate)	\$11,500
Professional expenses	\$500
Continuing Education (\$700- 1000)	\$800
Other	
<b>TOTAL</b>	<b>\$88,458</b>

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## ***Appendix D***

### ***Additional Compensation***

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Congregations who wish may consider additional compensation for rostered ministers whose service is valued and appreciated. Some suggestions are:

1. Consideration may be given to granting the rostered minister an occasional Sunday off (three or four times during the year) in addition to annual vacation.
- 2a. Provide 100% of the cost of FICA as an allowance based on total compensation (base salary plus housing) up to \$113,700 (cap on social security wages).
- 2b. In 1992 Medicare tax was separated from Social Security tax and beginning in 2005 the Medicare Tax Limit was applied on total wages. The pastor will continue to pay 2.9% Medicare tax on total compensation in excess of \$113,700.
3. Pay Medical/Dental deductible.
4. Provide additional disability and/or life insurance.
5. Provide an education fund for children.
6. Provide additional contributions for retirement through Portico or another retirement plan.
7. Consideration may be given to providing expenses for the spouse to attend conventions and conferences of the Church.
8. Child care allowance may be granted.
9. Consideration may be given to deferred compensation arrangements.

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## ***Appendix E***

### ***Compensation Guidelines for Ministers of Word and Service (Deacons)***

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The guidelines for ministers of word and service (deacons) are the same as the guidelines for pastors. The same careful and just consideration should be given to ministers of word and service regarding salary, benefits, and reimbursements. However it should be noted that the ELCA does not recognize ministers of word and service as eligible for housing allowances per IRS regulations nor are they considered self-employed and therefore a FICA allowance would not be applicable. Column F in Appendix A should be used to determine the total compensation based upon years of experience.

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**Appendix F**  
**Extended Study Leave (Sabbatical) Guidelines**  
**Central States Synod**

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**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." (11 Cor. 4-2). 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 an extended time of study and inward renewal for rostered ministers is an expression of mutual care for one another. 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. While continuing education on an annual basis provides regular short-term opportunities for growth in learning, an extended sabbatical leave provides the needed opportunity for in-depth learning and renewal, free from current responsibilities, following a length of service to the congregation, agency, or institution. An extended sabbatical leave should be holistic, including time for prayer, reflection, relaxation, and refreshment of body and spirit, as well as further developing gifts for future ministry.

**EXTENDED SABBATICAL LEAVE GUIDELINES**

1. An extended sabbatical leave of one to three months be granted to rostered ministers ordinarily after serving in a ministry site for 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. An Extended Sabbatical Leave Covenant is the centerpiece of the sabbatical leave plan and experience. It is developed through conversation with key leaders: executive committee, staff support committee, supervisor, or others that relate to the rostered minister's continuing education needs in light of the ministry emphases of the congregation, institution, or agency.

- a. Identify ministry highlights and give thanks for ministry accomplished.
  - b. Determine the ministry priority most affected by the rostered minister's leadership and ministry, and explore how s/he can become an even more effective leader through further study and renewal.
  - c. Develop a specific education plan and focus for the sabbatical. The focus of the sabbatical leave should be for in-depth study on one or two topics directly related to the regular call of the rostered minister, and should include time for personal and familial reflection.
  - d. An outline of financial implications for the sabbatical leave and funding arrangements.
  - e. Identify a specific means through which the congregation, agency, or institution will share in the success of the sabbatical experience upon its completion.
4. The rostered minister will submit a report to the congregation, agency, or institution s/he serves within a mutually agreed-upon period of time following completion of the study leave.
  5. The congregation, institution, or agency is encouraged to provide the rostered minister full pay and benefits during the extended sabbatical leave.
  6. Proposals for 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. Careful consideration shall be given to all aspects of the proposal and implications for the congregation, agency, or institution and the rostered person.
  7. Expenses incurred during the sabbatical leave will be borne by the rostered person (i.e., tuition, books, supplies, travel, living expenses, etc.). Continuing education funds would normally be used to cover some of the expenses.
  8. 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.
  9. It is understood that the extended sabbatical leave and the terms of the covenant are a mutually negotiated agreement between the rostered person and the congregation, agency, or institution. The covenant will be completed and 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 Meeting on March 18, 2017*