

## **Treasurer's Report**

In my report I'll provide a review of the recently completed fiscal year and some brief comments on the current year. I'll also comment on the proposed budget for 2023. Continuing with what we started several years ago, I'll provide two versions of the proposed budget: a narrative version explaining what ministries are supported in each area, along with a spreadsheet style format containing all the detailed amounts.

### **Financial status at the close of the recently completed fiscal year**

As we all know, many aspects of our lives continued to be impacted by the pandemic in 2021. As a result, we all continued to operate in uncharted territory for a second year.

This was certainly true for the finances of the synod. In 2020, we experienced a surprising increase in giving from our congregations given all the sudden changes thrust upon every congregation. Would this level of giving continue as we slowly began to return to worship in person and resumed other congregational events?

When we ended the fiscal year in January 2022, we could see that the answer to that question was no. While that might be disappointing, it is not a surprise. As you'll see on a graph later in this report, over the last 20 years, an increase in support is always followed by a decrease. Plus, many of our congregations are struggling because of the pandemic and this impacts their contributions to the synod as well. With that said, I again want to thank all our congregations for their support in our shared mission.

On a more positive note, the pandemic also continued to curtail some of the synod's expenses. Because of that, our expenses were lower than budgeted. The lower expenses allowed us to avoid utilizing some of the 2020 budget surplus as we had planned. This is good news! We saved these funds and will use them to support the ministries of the synod in future years.

### **Income vs. Expenditures**

Total Expenditures for 2021 were \$1,634,038. Total Revenue & Support was \$1,634,478, which was \$58,090 less than anticipated and \$58,293 less than the previous year. The synod ended the year with a \$440 surplus in our operating budget, as compared to a \$143,482 surplus in 2020.

As I mentioned previously, synod spending was lower than budgeted. The lower expenses were in the following areas: Travel, Synod staff compensation, Operations, Candidacy, Leadership/Ministry Development, and Area Conferences support.

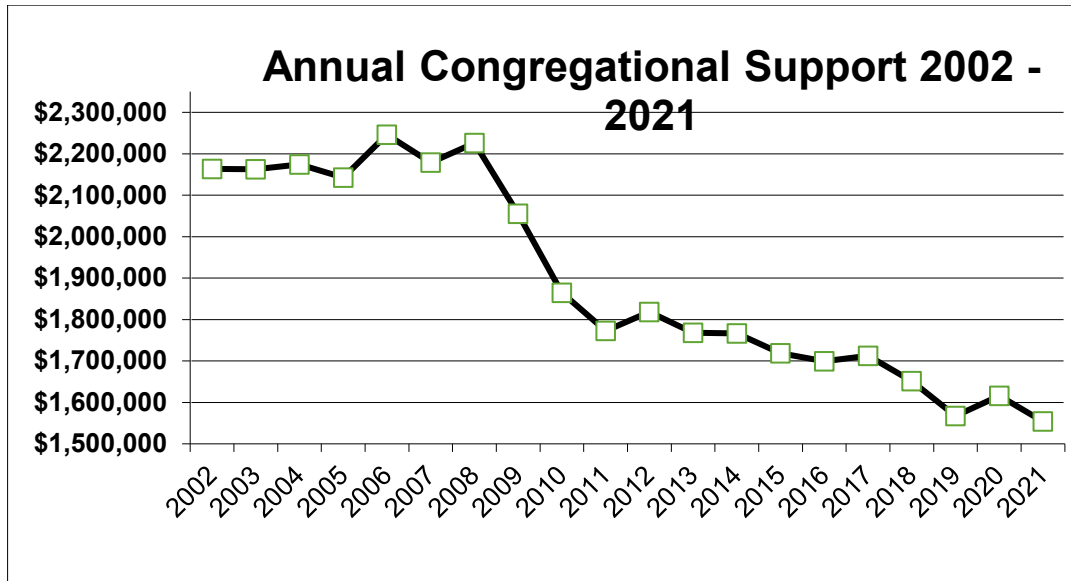
A detailed listing of the actual income and expenditures for 2021 is included in the attached budget spreadsheet. Refer to the "FYE 1/31/2022 Actual" column.

### **Congregational Support**

The synod experienced a 3.9% decrease of \$62,250 in congregational support from the previous year, decreasing from \$1,616,056 to \$1,553,806. The following graph shows this as well as the giving trend over the past 20 years.

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022



A report detailing the support received in 2021 from each congregation of the synod is attached as a part of this report.

### ELCA Churchwide

In 2021, the synod continued to contribute to the Churchwide organization at a 50% rate. This means that half of the donations received from our congregations are shared with the larger church. The total contributed was \$776,903, which was a decrease of \$31,125 or 3.9% from the previous year.

### Annual Audit

As a part of managing our cash flow during the pandemic, the annual audit of our accounts and practices for the 2019 fiscal year was delayed to later in 2020. This led to a domino effect and both the 2019 and 2020 audits were delayed. The 2019 audit is now complete, and the auditors will deliver the 2020 audit to the Executive Committee at its August meeting. We will then work with our auditors to complete the 2021 audit prior to the end of the year. When the audited financial statements for all these years are available, they will be posted on the synod web site.

### Current fiscal year budget, calendar year 2022

The Synod Council revised the approved budget for the current fiscal year to create a “spending budget” that considers additional or revised information received since last year’s assembly. This spending budget is included in the attached detailed budget spreadsheet as the “Revised” column for 2022 (FYE 1/31/2023).

Last year we placed the surplus from 2020 into a temporarily restricted account. It is still our intention to use some of these funds to augment our Support & Revenue over the next couple of years to share this surplus with our congregations and other ministry partners. You will see this show up in several areas of the approved budget for the 2022 fiscal year.

For the 2022 spending budget, the following key changes were made:

- a. Increased the amount expected for the Annual Appeal to \$15,000 based on the generous results we have experienced over the past several years.

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

- b. Altered the formula for determining the amount of congregational giving to be shared with the Churchwide organization. Going forward, we will exclude the amounts received for the Annual Appeal.
- c. Decreased the amount to support the Candidacy process by \$1,000 to reflect reduced amounts spent for this in recent years.
- d. Implemented a net increase in Synod Salaries & Benefits resulting from several changes, including an addition to the staff of a Candidacy coordinator, a new compensation support arrangement for our new part-time DEM, an increase for the bishop and bishop's assistant based on the synod guidelines, and a 2% increase for the remainder of the staff
- e. Reduced the amount allocated for Travel. The amount spent will likely increase from last year but is unlikely to reach what had been budgeted.
- f. Increased the amount for Operations to reflect that we will be incurring costs for the completion of three audits this year, instead of the usual one. We are spending funds that were not spent for these audits in 2020 and 2021.
- g. Reduced the grant amount to support congregations in enhancing the technology needed to support their outreach and evangelism ministries from \$10,000 to \$5,000. We believe that most congregations so inclined have already take advantage of this grant. I encourage every congregation that has a need to take advantage of this grant opportunity if they have not already done so. We are providing grants of up to \$500 per congregation. Please contact the synod office for instructions on how to apply.

### **Proposed budget for calendar year 2023, Fiscal Year Ending January 31, 2024**

The proposed budget for the fiscal year ending on January 31, 2024, is shown in the attached detailed budget spreadsheet for your consideration. This is shown in the "Proposed" column for the year 2023 (FYE 1/31/2024) in the attached budget spreadsheet. This budget will be presented at the synod assembly for approval.

The budget presented is targeting congregational giving of \$1,550,000, which is the same as the budget for the previous three years. In this budget, our Total Support & Revenue will support our anticipated Total Expenses of \$1,648,779. This is a decrease from the amount budgeted for 2022 of approximately \$32,000.

There are a few significant changes in this proposed budget:

1. The amount to be released from the temporarily restricted fund containing the 2020 surplus has been reduced to \$33,579.
2. The Leadership Training grant has been reduced by \$5,000.
3. Synod Salaries & Benefits were increased to \$505,454 to reflect a 2% salary increase for the staff and an increase in benefits costs.
4. Travel costs were increased by \$2,500 to reflect greater travel opportunities as we emerge from the pandemic.
5. The grants amount for Bethany College and the seminaries were reduced by \$5,000 a piece, so that each organization will receive \$10,000 for the year.
6. The amount for Operations was reduced to \$46,000 with the expectation that we will have completed all the backlogged financial audits.
7. The technology enhancement grants for the Conferences and the congregations were terminated, as was planned.

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

### **Mission Endowment Fund**

Authorized by the 1999 Synod Assembly, the Mission Endowment Fund has been providing financial support for over 20 years for a variety of ministries across the synod that are not supported by the synod's operating budget.

The Mission Endowment Fund receives planned gifts and bequests from wills, estates, and congregation closures. The principle is invested and produces annual earnings to benefit leadership development in the form of rostered persons' continuing education and sabbatical leave, lay schools of theology, seminarian scholarships and seminary graduates' debt retirement. The earnings also support outreach in our synod including new ministry starts and congregational revitalization.

A donor can designate an endowment gift toward a specific purpose in the Fund or the donation can be included in the Central States Legacy Fund, which will support all the purposes mentioned above.

I encourage all rostered leaders, lay leaders, and congregations to take advantage of the support available from the Mission Endowment Fund. For more information, please go to the synod web site or you can contact me, and I'll be delighted to help you.

In closing, I would like to express my thanks to the members of the Mission Budget Team for all their good work throughout the year. I want to especially lift up our synod bookkeeper, Barbara Beadle, who is retiring this year. She has been part of the bookkeeping team supporting the synod since it was formed, and she will be sorely missed.

It is an honor and privilege for me to serve the synod and I am blessed to be able to work with each of these good and faithful servants.

Respectfully submitted,

Scott Schulte  
Treasurer

## 2023 Narrative Budget

Continuing with our practice of recent years, we are presenting this narrative budget as a supplement to the usual spreadsheet style budget also included in the assembly binder material. This approach helps relate the dollar figures in the budget to specific ministry plans for the coming year. The dollar figures are summations of the specific line items in the budget proposal.

Let's walk through how we will spend our money in 2023!

### **We are Church Together (\$775,000)**

Half of all contributions received by the Central States Synod are shared with the Churchwide organization of the ELCA. This amount enables mission and ministry to happen beyond our borders (although some of these funds do indeed come back to us in terms of grants for new ministries and campus ministries.)

### **The Ministry Entrusted to the Synod. (\$33,000)**

Walking together does not always mean seeing exactly where the other person goes. Different interests and responsibilities exist even among those who walk together.

This area of the budget supports the work of Camp Tomah Shinga and Hollis Renewal Center. These ministries provide outdoor ministry space, so our kids and congregations have places to go for retreat and to get in touch with God's creation. **(\$15,000)**

We will support advocacy agencies in both Kansas and Missouri as a part of working ecumenically to voice our concerns on matters importance to all the corners of the synod. **(\$5,000)**

Do you enjoy having a pastor or Parish Ministry Associate to lead you? That's due to the work of the Candidacy Committees or the PMA Team, who have shepherded those interested in the ministry along the way. **(\$7,000)**

To help share in our responsibilities we will continue a new effort to develop strong, innovative, and transformational leaders. **(\$5,000)**

Various ministries that help develop giving and the stewardship of resources through teams and committees such as Lutherans Restoring Creation, the Stewardship Team, and the Companion Synod Team occasionally incur expenses to facilitate the work that they do. **(\$1,000)**

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

### **The Ministry of Oversight and Pastoral Care (\$697,954)**

When you walk together, you need someone to lean on from time to time.

The ministry of Oversight and Pastoral Care includes the salaries for Synod Staff, who work tirelessly to “be there” when called upon. They lend support and encouragement to congregations and to leaders, in all the “highs” and “lows” of life together. They sometimes take the brunt of anger and frustration as the powers and principalities of this present age cause friction in human community. These are leaders committed to “being there” in whatever the circumstances. **(\$505,454)**

This area of the budget also supports the salaries of Campus Ministers, who greet new students at Campus ministry sites in both states. **(\$145,000)**

This budget area provides help for your congregation in time of a call process, in both staff hours and support of call committees through process ministers. **(\$1,000)**

This budget area also includes travel expenses, the annual Fall Theological gathering of leaders, and legal fees as needed to protect our journey together. **(\$46,500)**

### **The Ministry of ELCA Partnerships (\$53,825)**

A good walk sometimes calls for some specific guidance or expertise. No one goes off on a mountain hike without first investing in a good geographic contour map. It helps you plan the route, know about twists, turn and inclines, and can prepare you for the unexpected.

In the same way, our ELCA Partnership Ministries through Region IV, Bethany College, our Seminaries at Chicago and Dubuque, and our Planned Giving Partnerships help us anticipate and navigate through a changing landscape in the world. It’s not a large portion of the budget, but it’s an important one.

Region IV helps give us a “bird’s eye” view of things changing and affecting a wider area of adjacent Synods, coordinating ministry. **(\$1,200)**

Planned Giving Services help individuals, congregations and institutions better use resources, investing them, advising, and helping people do estate planning that assures a future for the things we value. **(\$22,625)**

Our Seminaries and Bethany College help shape and train leaders for the church of tomorrow with an eye toward the heritage of the past. **(\$30,000)**

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

### **The Ministry of Place and Property (\$74,000)**

“Foxes have holes and birds of the air have nests, but the Son of Man has no place to rest his head...” Jesus says, but then Jesus didn’t have to keep files to satisfy legal obligations and didn’t have a photocopier. There are some necessary things about administering a synod, and part of that is having a place to gather for meetings, to “hang one’s hat” when one is not out visiting congregations and leaders.

The Central States Synod offices are strategically located in Kansas City, right in the middle of our two-state footprint. In 2019, we decided to share office space with the local diocese of the Episcopal Church. They have been great partners with us and the space we have fulfills the needs of the staff and provides for good meeting space, when needed, for various team and committees. You are encouraged to stop by and see your offices anytime. **(\$24,000)**

There are also the usual costs for running an office for any kind of an organization: a copier, paper, phone services, financial audits and computers. All those things that the staff needs to conduct the “business” of the synod. **(\$50,000)**

### **The Ministry of Leadership and Outreach (\$14,500)**

As we walk together, we need to support those that lead us by helping them communicate and providing them with the tools that they need. The same is true for enabling our congregations to reach outward to those in need of hearing the good news.

There are funds for Synod Council Meetings, Conference and Deans’ gatherings, and a set aside for bishop transition, so that we anticipate the turnover of staff in election years. **(\$14,500)**

### **How are Synod ministries funded?**

Our mission relies primarily on congregations forwarding a portion of their regular offerings to our synod office as undesignated Mission Support (some call this “regular benevolence to synod”). When these offerings increase or decrease from year to year, the work of the church is strengthened or weakened and this impacts not only synodically, but nationally and globally. **(\$1,550,000)**

Individuals, families, and congregations may designate gifts for the Synod Assembly offering and in response to the Annual Appeals or other special project needs. **(\$15,000)**

We will once again use some of the surplus that we realized in 2020 to help support the work of the synod if we don’t receive the offerings or donations needed. **(\$33,579)**

In addition, the synod receives grants from the Churchwide organization for specific synod missions and reimbursements from a variety of agencies. **(\$50,000)**

**To support all of these ministries, as a synod we will spend a total of \$1,648,779 in 2023!**

## 2023 Budget Worksheet

	2023 FYE 1/31/2024 Proposed		2022 FYE 1/31/2023		2021 FYE 1/31/2022		
	Revised	Approved	Revised	Approved	Actual	Revised	Approved
<b>SUPPORT AND REVENUE</b>							
1 Congregations	1,550,000.00	1,550,000.00	1,550,000.00	1,550,000.00	1,553,806.01	1,550,000.00	1,550,000.00
2 Annual Appeal	15,000.00	15,000.00	15,000.00	10,000.00	16,166.60	10,000.00	10,000.00
3 Shared Mission	0.00	0.00	0.00	700.00	0.00	700.00	1,000.00
4 Interest	200.00	200.00	200.00	200.00	174.17	200.00	151.00
5 Temp. Restricted Funds Released	<b>33,579.00</b>	63,634.00	<b>65,116.00</b>	63,634.00		<b>81,668.00</b>	
6 Reimbursement/Other Income	50,000.00	50,000.00	50,000.00	50,000.00	64,331.04	<b>50,000.00</b>	60,892.00
<b>Total Support &amp; Revenue</b>	1,648,779.00	1,674,534.00	1,680,316.00	1,674,534.00	1,634,477.82	1,692,568.00	1,622,043.00
<b>EXPENDITURES</b>							
7 <b>ELCA CHURCHWIDE MINISTRY</b>	775,000.00	780,000.00	775,000.00	780,000.00	776,903.01	780,000.00	780,000.00
<b>SYNOD MINISTRY</b>							
<b>A. Agencies &amp; Institutions</b>							
8 Camp Tomah Shinga	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
9 Hollis Center-Outdoor Ministry	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	<b>5,000.00</b>	3,500.00
10 Kansas Interfaith Action Coalition	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	<b>2,500.00</b>	
11 Missouri Voices of Faith	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	<b>2,500.00</b>	
<b>Total Agencies/Institutions</b>	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	13,500.00
<b>B Teams and Task Forces</b>							
29 Candidacy	7,000.00	8,000.00	<b>7,000.00</b>	8,000.00	1,926.50	8,000.00	8,000.00
31 Parish Ministry Associates	<b>500.00</b>	1,000.00	1,000.00	1,000.00	515.62	1,000.00	1,000.00
34 Faith Innovations	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
35 Leadership Training	5,000.00	10,000.00	10,000.00	10,000.00	6,443.87	10,000.00	
39 Teams & TF Expenses (Shared)	1,000.00	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00
<b>Total Teams and Task Forces</b>	13,500.00	21,000.00	20,000.00	21,000.00	18,885.99	31,000.00	11,000.00



**Central States Synod 2022 Synod Assembly**  
June 9 – 11, 2022

<b>C. Oversight &amp; Pastoral Care</b>							
41	Synod Salaries & Benefits	505,454.00	498,491.00	486,709.00	463,427.67	478,743.00	490,718.00
42	Campus Ministry Salaries & Ben	145,000.00	145,000.00	145,000.00	144,999.99	145,000.00	130,000.00
43	Fall Theological Conference	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
48	Travel (Synod Staff)	42,500.00	40,000.00	45,000.00	35,372.32	45,000.00	45,000.00
55	Call Process Ministries	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
59	Legal Fees (Discipline)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Oversight/Pastoral Care</b>	697,954.00	688,991.00	681,209.00	647,949.98	674,243.00	671,218.00
<b>D. ELCA Partnerships</b>							
61	Region IV	1,200.00	1,200.00	1,200.00	0.00	1,200.00	1,200.00
62	Bethany College	10,000.00	15,000.00	15,000.00	15,000.00	15,000.00	10,000.00
63	Seminaries (STC & Wartburg)	20,000.00	30,000.00	30,000.00	30,000.00	30,000.00	20,000.00
64	Planned Giving Partnership	22,625.00	22,625.00	22,625.00	22,625.00	22,625.00	22,625.00
	<b>Total ELCA Partnerships</b>	53,825.00	68,825.00	68,825.00	67,625.00	68,825.00	53,825.00
<b>E. Office</b>							
65	Rent & Occupancy	24,000.00	24,000.00	24,000.00	26,000.00	24,000.00	24,000.00
67	Depreciation	4,000.00	4,000.00	4,000.00	2,037.12	4,000.00	4,000.00
68	Operations - Total	46,000.00	55,000.00	46,000.00	40,061.55	46,000.00	46,000.00
	<b>Total Office</b>	74,000.00	83,000.00	74,000.00	68,098.67	74,000.00	74,000.00
<b>F. Synod Council</b>							
70	Meetings	2,000.00	2,000.00	3,500.00	389.48	3,500.00	3,500.00
	<b>Total Synod Council</b>	2,000.00	2,000.00	3,500.00	389.48	3,500.00	3,500.00
<b>G. Conferences Support</b>							
71	Dean's Meetings	2,500.00	2,500.00	1,000.00	2,454.62	1,000.00	5,000.00
72	Tech Enhancements & Communications	0.00	5,000.00	5,000.00	0.00	10,000.00	
73	Enhanced Outreach & Evangelism	0.00	5,000.00	10,000.00	21,731.20	20,000.00	
	<b>Total Conferences Support</b>	2,500.00	12,500.00	16,000.00	24,186.82	31,000.00	5,000.00
<b>H. Contingency</b>							
77	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
<b>I. Bishop Transition Set Aside</b>							
78	Bishop Transition Set Aside	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<b>TOTAL SYNOD MINISTRY</b>	873,779.00	905,316.00	894,534.00	857,134.94	912,568.00	842,043.00
	<b>TOTAL EXPENDITURES</b>	1,648,779.00	1,680,316.00	1,674,534.00	1,634,037.95	1,692,568.00	1,622,043.00
	<b>NET REVENUE OVER OR (UNDER) EXPENSES</b>	0.00	0.00	0.00	439.87	0.00	0.00

**Central States Synod 2022 Synod Assembly**

June 9 – 11, 2022

**Central States Synod of the Evangelical Lutheran Church in America**

**Data Provided for Informational Purposes Only to Detail the Budget Line Item for Fiscal Year Ending 1/31/2023**

Synod Salaries & Benefits detail for the year ending 1/31/23 is:

Description	Bishop	Clergy Staff	Non-Clergy Staff	Total Compensation
Base Salary	89,357.00	151,209.00	187,107.33	427,673.33
Employer's Social Security (1)	0.00	0.00	11,224.04	11,224.04
Pension (2)	12,509.98	13,553.28	14,198.20	40,261.46
Basic medical	15,444.00	42,234.00	37,548.83	95,226.83
Plan Administration & Disability	1,965.85	2,484.77	3,123.61	7,574.23
Continuing Education	1,000.00	2,000.00	0.00	3,000.00
LDR Grant for Deployed Staff	0.00	0.00	(59,059.29)	(59,059.29)
DEM Purchase of Services	0.00	(47,410.00)	0.00	(47,410.00)
Anticipated Portico Increases for January 2023	3,244.00	8,870.00	7,886.00	20,000.00
Total Compensation Prior to Reimbursements	123,520.83	172,941.05	202,028.72	498,490.60

Notes and Comments:

- (1) Employer's Social Security paid totally by clergy.
- (2) Pension rates for clergy are at the maximum contribution rates of 12%. The Bishop receives an additional 2% for a total of 14%. Others are at 10%. Medical plan costs are vary depending on the employee's age and if their spouse and/or children are covered. The 2022 Portico custom comparison was used with their current age plus 1 year to get the above amounts.
- (3) Number of FTE (full-time equivalents)

Bishop	1.00
Clergy Staff	1.87
Non-clergy Staff	<u>3.75</u>
Total	<u>6.62</u>

**Central States Synod 2022 Synod Assembly**

June 9 – 11, 2022

**Central States Synod of the Evangelical Lutheran Church in America**

**Data Provided for Informational Purposes Only to Detail the Budget Line Item for Fiscal Year Ending 1/31/2024**

Synod Salaries & Benefits detail for the year ending 1/31/24 is:

Description	Bishop	Clergy Staff	Non-Clergy Staff	Total Compensation
Base Salary	89,857.00	190,873.30	153,695.06	434,425.36
Employer's Social Security (1)	0.00	0.00	8,606.21	8,606.21
Pension (2)	12,579.98	18,249.96	10,776.20	41,606.14
Basic medical	5,400.00	63,678.00	22,742.04	91,820.04
Plan Administration & Disability	1,976.85	3,345.83	2,370.76	7,693.44
Continuing Education	1,000.00	2,000.00	0.00	3,000.00
LDR Grant for Deployed Staff	0.00	(101,697.00)	0.00	(101,697.00)
DEM Purchase of Services	0.00	(47,410.00)	0.00	(47,410.00)
Anticipated Portico Increases for January 2023	1,176.00	13,870.00	4,954.00	20,000.00
<b>Total Compensation Prior to Reimbursements</b>	<b>111,989.83</b>	<b>190,320.09</b>	<b>203,144.27</b>	<b>505,454.19</b>

Notes and Comments:

- (1) Employer's Social Security paid totally by clergy.
- (2) Pension rates for clergy are at the maximum contribution rates of 12%. The Bishop receives an additional 2% for a total of 14%. Others are at 10%. Medical plan costs are vary depending on the employee's age and if their spouse and/or children are covered. The 2022 Portico custom comparison was used with their current age plus 1 year to get the above amounts.
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Bishop	1.00
Clergy Staff	1.87
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Total	<u>6.62</u>

# COMPENSATION GUIDELINES FOR 2023

*Compensation & Benefits for Rostered Ministers*

*Pastors and Deacons*



## CENTRAL STATES SYNOD EVANGELICAL LUTHERAN CHURCH IN AMERICA

### COMPENSATION GUIDELINES TASK FORCE:

Dede Patterson, Herington, KS

Pr. Chris Deines, Lindsborg, KS

Pr. Mike Kern, Liberty, MO

Dennis Kemper, Bel-Nor, MO

David Stock, Holts Summit, MO

### SYNOD STAFF:

The Rev. Dave Whetter, Bishop's Associate

### 2023 GUIDELINES FOR APPROVAL

by the Central States Synod Assembly, June 9-11, 2022

## A MESSAGE FROM THE BISHOP OF THE SYNOD . . .

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Dear Ministry Partners,

**Determining appropriate compensation is both challenging and important** for the well-being of the rostered minister as well as the health and ministry of the congregation and ministry setting. We want to provide fair and just compensation to our rostered ministers while working within the realities of congregation budgets! That is why it is vital that determining appropriate compensation be done **in conversation** with both the rostered minister and the congregation's leadership.

Instead of a chart that provides a salary range based upon years of experience, there is now a worksheet that **requires** councils or leadership boards to figure out a fair compensation package by looking at the different circumstances and situations of their rostered minister as well as their own context. I cannot emphasize enough how important it is to have this conversation, recognizing the needs, experience, abilities of the rostered minister as well as the setting in which they are serving.

You will notice additional changes for the 2023 Compensation Guidelines:

- Updated language that explains the reason for sabbaticals – “rest and renewal.” (See page 20 and appendix A on page 23)
- “New Parent Leave” has been changed to “Family and Medical Leave.” (See page 21 and appendix B on page 25)
- Pulpit supply rates have increased to \$160 for one service plus \$55 for each additional service. (See page 22)

The Compensation Guidelines Task Force has developed a worksheet to assist with the process. You can access the proposed worksheet [here](#).

The changes on the worksheet include:

- Calculations for deacons as well as pastors
- An increase of 4.7% in the baseline figure to reflect the inflation rate
- An additional tab to help treasurers fill out W-2 forms.

I deeply appreciate all the hard work of the committee! They continue to make improvements to provide you with the very best resource. Please use this resource as you do your work in providing appropriate compensation to your rostered ministers. And don't forget that in addition to looking at compensation each year, it is equally important to look at expectations, goals, and challenges each year by doing a performance review with your rostered minister.

We are here to help. Thank you for all the ways in which you support the ministry we do together as the church.



The Rev. Susan Candea, Bishop  
Central States Synod  
Evangelical Lutheran Church in America

## SECTION 1: COMPENSATION

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### 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.

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 (Sections 2,3, and 4 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-W for the West Urban United States should be considered ([www.bls.gov/news.release/cpi.t06.htm](http://www.bls.gov/news.release/cpi.t06.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.

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

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### 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](https://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 [PorticoBenefits.org/philosophy](https://PorticoBenefits.org/philosophy).

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](http://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 <http://www.irs.gov>
- 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

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### 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 leave is defined as leave for rostered ministers to provide care for a family member during illness, injury, or other needs.
- Parental Leave is defined as leave for rostered ministers adding a family member.

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 Parental 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. **The recommendation is that congregations grant a minimum of six weeks paid leave.** (A sample "Leave Policy" is included in Appendix B)

## **SECTION 4: OTHER MATTERS**

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### **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. \$160 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, usually based on the current IRS rate.

## APPENDIX A - Extended Leave (Sabbatical Guidelines)

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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." (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.

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

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

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[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 leader(s) and employees the option of taking paid time off when they or a family member is sick is not just good for our rostered leader(s) and their families, it's good for our faith community.

Therefore, it is our policy to provide up to [#] weeks of paid family and medical 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:

1. Have been employed by [Name of Congregation/Ministry] as full-time or part-time (as defined by [Name of Congregation/Ministry]) for [#] months before leave is to begin, and
2. Require leave from work for a reason covered by the Federal Family and Medical Leave Act, as explained below.

### Reasons for Leave

An eligible rostered leader/employee can take PFML for any of the following reasons:

- 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.

### Use of 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 [#] weeks of 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. 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.
3. 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 [#] months before leave begins.
4. 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.
5. To the extent applicable, PFML will run concurrently with federal FMLA and any leave provided under state or local law.
6. 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]

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

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.

*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.*

The Compensation Guidelines Task Force has developed a worksheet to assist with the process. You can access the proposed worksheet [here](#).

**Central States Synod 2022 Synod Assembly**

June 9 – 11, 2022

**Congregational Giving (FYE 1-31-2022)**

<b>Western Kansas Conference Name of Congregation</b>	<b>City</b>	<b>State</b>	<b>Mission Support</b>	<b>Other Benevolence</b>	<b>Total</b>
Peace Lutheran Church	Albert	KS	\$ 3,000.00	\$ -	\$ 3,000.00
St. John Lutheran Church	Bird City	KS	\$ -	\$ -	\$ -
Our Saviors Lutheran Church	Brewster	KS	\$ 3,000.00	\$ -	\$ 3,000.00
First Lutheran Church	Dorrance	KS	\$ 3,542.00	\$ 923.00	\$ 4,465.00
Emanuel Lutheran Church (Ogallah)	Ellis	KS	\$ -	\$ -	\$ -
St. John Lutheran Church	Ellis	KS	\$ 1,650.00	\$ 736.85	\$ 2,386.85
St. Paul Lutheran Church	Galatia	KS	\$ 1,007.00	\$ 1,410.00	\$ 2,417.00
Iglesia Luteran Sagrado Corazon de Jesus,	Garden City	KS	\$ 1,350.00	\$ -	\$ 1,350.00
Parroquia El Divino Nino	Garden City	KS	\$ -	\$ -	\$ -
St. James Lutheran Church	Garden City	KS	\$ 1,200.00	\$ 153.94	\$ 1,353.94
Garfield Lutheran Church	Garfield	KS	\$ 133.35	\$ -	\$ 133.35
St. Mark Lutheran Church	Great Bend	KS	\$ 2,485.00	\$ 50.00	\$ 2,535.00
Trinity Lutheran Church	Hays	KS	\$ 5,000.00	\$ 100.00	\$ 5,100.00
Emmanuel Lutheran Church	Hoisington	KS	\$ 650.00	\$ -	\$ 650.00
St. John Lutheran Church	Kensington	KS	\$ 8,800.00	\$ 175.00	\$ 8,975.00
Denmark Ev. Lutheran Church (Sylvan Grove)	Lincoln	KS	\$ 300.00	\$ -	\$ 300.00
Gloria Dei Lutheran Church	Lucas	KS	\$ 2,715.00	\$ 478.00	\$ 3,193.00
Our Redeemer Lutheran Church	Ness City	KS	\$ 600.00	\$ -	\$ 600.00
Faith Lutheran Church	Oberlin	KS	\$ 2,100.00	\$ 100.00	\$ 2,200.00
Trinity Lutheran Church	Otis	KS	\$ 5,000.00	\$ 8,950.00	\$ 13,950.00
Zion Ev. Lutheran Church	Phillipsburg	KS	\$ 7,200.00	\$ 75.00	\$ 7,275.00
Hope Lutheran Church	Rush Center	KS	\$ 2,500.00	\$ -	\$ 2,500.00
St. John Lutheran Church	Russell	KS	\$ 19,500.00	\$ 5,267.98	\$ 24,767.98
Sharon Lutheran Church	Sharon Springs	KS	\$ 1,720.00	\$ 830.00	\$ 2,550.00
American Lutheran Church	Smith Center	KS	\$ 6,000.00	\$ -	\$ 6,000.00
Salem Lutheran Church	St. Francis	KS	\$ -	\$ -	\$ -
Emmanuel Ev. Lutheran Church	Stuttgart	KS	\$ 13,782.73	\$ 250.00	\$ 14,032.73
Bethlehem Lutheran Church	Wakeeney	KS	\$ 5,000.00	\$ 840.00	\$ 5,840.00
Immanuel Lutheran Church	Wakeeney	KS	\$ 585.32	\$ -	\$ 585.32
Zion Lutheran Church	WaKeeney	KS	\$ 3,329.14	\$ 50.00	\$ 3,379.14
Excelsior Lutheran Church	Wilson	KS	\$ 1,100.00	\$ -	\$ 1,100.00
Immanuel Lutheran Church	Wilson	KS	\$ 5,686.06	\$ 200.00	\$ 5,886.06
Bethesda Lutheran Church	Winona	KS	\$ 1,500.00	\$ 500.00	\$ 2,000.00

**Central States Synod 2022 Synod Assembly**  
June 9 – 11, 2022

<b>Central Kansas Conference Name of Congregation</b>	<b>City</b>	<b>State</b>	<b>Mission Support</b>	<b>Other Benevolence</b>	<b>Total</b>
Assaria Lutheran Church	Assaria	KS	\$ 12,000.00	\$ -	\$ 12,000.00
American Lutheran Church	Belleville	KS	\$ 5,000.00	\$ 100.00	\$ 5,100.00
Zion Lutheran Church	Beloit	KS	\$ 9,000.00	\$ -	\$ 9,000.00
Hebron Lutheran Church	Burdick	KS	\$ 3,000.00	\$ 50.00	\$ 3,050.00
Concordia Lutheran Church	Concordia	KS	\$ 14,103.71	\$ 124.00	\$ 14,227.71
Ada Lutheran Church	Courtland	KS	\$ -	\$ 2,650.00	\$ 2,650.00
Cross of Glory Lutheran Church	Derby	KS	\$ 2,640.00	\$ 50.00	\$ 2,690.00
Christ Lutheran Church	Eureka	KS	\$ -	\$ -	\$ -
Falun Lutheran Church	Falun	KS	\$ 3,500.00	\$ 150.00	\$ 3,650.00
St. Paul Lutheran Church	Gasco	KS	\$ 6,000.00	\$ -	\$ 6,000.00
Trinity Lutheran Church	Greenleaf	KS	\$ 100.00	\$ -	\$ 100.00
St. John Lutheran Church (Lanham)	Hanover	KS	\$ 2,000.00	\$ -	\$ 2,000.00
Zion Lutheran Church	Hanover	KS	\$ 2,000.00	\$ -	\$ 2,000.00
Resurrection Lutheran Church	Haysville	KS	\$ 3,840.55	\$ 5,440.00	\$ 9,280.55
St. Paul Lutheran Church	Herington	KS	\$ 13,846.65	\$ 127.49	\$ 13,974.14
Zion Lutheran Church	Hollenberg	KS	\$ 562.00	\$ -	\$ 562.00
Emanuel Lutheran Church	Hutchinson	KS	\$ 30,000.00	\$ 125.00	\$ 30,125.00
Zion Lutheran Church	Hutchinson	KS	\$ -	\$ -	\$ -
Faith Ev. Lutheran Church	Junction City	KS	\$ 3,840.00	\$ -	\$ 3,840.00
Walsburg Ev. Lutheran Church	Leonardville	KS	\$ 3,556.00	\$ 1,074.44	\$ 4,630.44
Bethany Ev. Lutheran Church	Lindsborg	KS	\$ 20,500.00	\$ 15,778.35	\$ 36,278.35
Messiah Ev. Lutheran Church	Lindsborg	KS	\$ 4,353.18	\$ 2,150.00	\$ 6,503.18
First Lutheran Church	Manhattan	KS	\$ 50,389.12	\$ 10,282.51	\$ 60,671.63
Peace Ev. Lutheran Church	Manhattan	KS	\$ 5,000.00	\$ -	\$ 5,000.00

**Central States Synod 2022 Synod Assembly**  
June 9 – 11, 2022

<b>Central Kansas Conference Name of Congregation</b>	<b>City</b>	<b>State</b>	<b>Mission Support</b>	<b>Other Benevolence</b>	<b>Total</b>
Elim Lutheran Church	Marquette	KS	\$ 5,000.00	\$ -	\$ 5,000.00
New Gottland Lutheran Church	McPherson	KS	\$ 6,900.00	\$ -	\$ 6,900.00
Trinity Lutheran Church	McPherson	KS	\$ 33,000.00	\$ 12,766.00	\$ 45,766.00
Olsburg Lutheran Church	Olsburg	KS	\$ 6,412.54	\$ -	\$ 6,412.54
New Hope Lutheran Church	Onaga	KS	\$ 1,500.00	\$ 450.00	\$ 1,950.00
St. Paul Lutheran Church	Peabody	KS	\$ 1,200.00	\$ -	\$ 1,200.00
Immanuel Lutheran Church	Salina	KS	\$ 3,250.00	\$ 874.45	\$ 4,124.45
Peace Lutheran Church (New Cambria)	Salina	KS	\$ 100.00	\$ -	\$ 100.00
Redeemer Lutheran Church	Salina	KS	\$ 13,500.00	\$ -	\$ 13,500.00
St. John Lutheran Church	Salina	KS	\$ 26,000.00	\$ 5,126.00	\$ 31,126.00
Amana Lutheran Church	Scandia	KS	\$ -	\$ -	\$ -
Salemsborg Lutheran Church	Smolan	KS	\$ 1,290.00	\$ 11,610.00	\$ 12,900.00
St. Paul Lutheran Church	Tescott	KS	\$ 1,317.00	\$ -	\$ 1,317.00
Good Shepherd Ev. Lutheran Church	Washington	KS	\$ 2,400.00	\$ 102.72	\$ 2,502.72
St. Mark Lutheran Church	Waterville	KS	\$ 5,000.00	\$ -	\$ 5,000.00
St. John Ev. Lutheran Church	Wellington	KS	\$ -	\$ -	\$ -
Marion Hill Lutheran Church	White City	KS	\$ 2,400.00	\$ -	\$ 2,400.00
Christ Lutheran Church	Wichita	KS	\$ 19,310.14	\$ 1,297.45	\$ 20,607.59
Gloria Dei Lutheran Church	Wichita	KS	\$ 18,640.84	\$ -	\$ 18,640.84
Partners/Mision San Juan de Dios Ministry	Wichita	KS	\$ -	\$ -	\$ -
Reformation Lutheran Church	Wichita	KS	\$ 38,000.00	\$ 250.00	\$ 38,250.00
St. Paul Lutheran Church	Wichita	KS	\$ 2,700.00	\$ 3,200.00	\$ 5,900.00
Andover Lutheran Church	Windom	KS	\$ 6,000.00	\$ -	\$ 6,000.00

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

Border Conference Name of Congregation	City	State	Mission Support	Other Benevolence	Total
St. Mark Lutheran Church	Atchison	KS	\$ 548.40	\$ -	\$ 548.40
Lord of Love Lutheran Church	Belton	MO	\$ 2,400.00	\$ -	\$ 2,400.00
St. John Lutheran Church	Bendena	KS	\$ 4,525.00	\$ 1,515.00	\$ 6,040.00
All Saints Lutheran Church	Blue Springs	MO	\$ 1,200.00	\$ -	\$ 1,200.00
St. Mark Lutheran Church	Emporia	KS	\$ 15,518.00	\$ 50.00	\$ 15,568.00
Gathering Table	Kansas City	MO	\$ -	\$ -	\$ -
Gloria Dei Ev. Lutheran Church	Kansas City	MO	\$ 24,000.00	\$ -	\$ 24,000.00
Immanuel Lutheran Church	Kansas City	MO	\$ 23,100.00	\$ -	\$ 23,100.00
Immanuel Oromo Christian Church	Kansas City	MO	\$ 100.00	\$ -	\$ 100.00
St. James Lutheran Church	Kansas City	MO	\$ 7,071.78	\$ -	\$ 7,071.78
St. Mark Hope & Peace Lutheran Church	Kansas City	MO	\$ 2,950.00	\$ 301.76	\$ 3,251.76
St. Martin Lutheran Church	Kansas City	KS	\$ 2,500.00	\$ -	\$ 2,500.00
St. John Ev. Lutheran Church	Lancaster	KS	\$ 8,544.76	\$ 688.00	\$ 9,232.76
Good Shepherd Lutheran Church	Lawrence	KS	\$ 7,200.00	\$ -	\$ 7,200.00
Trinity Lutheran Church	Lawrence	KS	\$ 17,202.78	\$ 3,555.00	\$ 20,757.78
Martin Luther Lutheran Church	Lee's Summit	MO	\$ 6,000.00	\$ -	\$ 6,000.00
Kaw Prairie Community Church	Lenexa	KS	\$ -	\$ -	\$ -
Salem Lutheran Church	Lenexa	KS	\$ 18,535.00	\$ -	\$ 18,535.00
Hosanna! Lutheran Church	Liberty	MO	\$ 4,000.00	\$ -	\$ 4,000.00
First Lutheran Church	Mission Hills	KS	\$ 10,000.00	\$ -	\$ 10,000.00
Advent Lutheran Church	Olathe	KS	\$ 50,000.00	\$ 500.00	\$ 50,500.00
St. Mark Lutheran Church	Olathe	KS	\$ 24,750.00	\$ 1,758.54	\$ 26,508.54
Grace Ev. Lutheran Church	Osage City	KS	\$ 4,020.00	\$ 1,000.00	\$ 5,020.00
Atonement Lutheran Church	Overland Park	KS	\$ 58,834.00	\$ 1,774.07	\$ 60,608.07
Holy Cross Lutheran Church	Overland Park	KS	\$ 75,000.00	\$ 500.00	\$ 75,500.00
Overland Park Lutheran Church	Overland Park	KS	\$ 1,722.24	\$ 1,026.14	\$ 2,748.38
Lutheran Church of the Resurrection	Prairie Village	KS	\$ 18,000.00	\$ 150.00	\$ 18,150.00
Blue Ridge Trinity Lutheran Church	Raytown	MO	\$ -	\$ -	\$ -
Upper Wolf Lutheran Church	Robinson	KS	\$ 1,640.00	\$ 1,100.00	\$ 2,740.00
Hope Local Worshipping Community	Shawnee	KS	\$ 2,500.00	\$ -	\$ 2,500.00
Hillside Community Lutheran Church	Spring Hill	KS	\$ -	\$ -	\$ -
First Lutheran Church	St. Joseph	MO	\$ 3,378.54	\$ 722.97	\$ 4,101.51
South Sudanese Congregation	St. Joseph	MO	\$ -	\$ 150.00	\$ 150.00
First Lutheran Church	Topeka	KS	\$ 42,073.94	\$ 3,326.66	\$ 45,400.60
Our Savior's Lutheran Church	Topeka	KS	\$ 22,662.34	\$ 1,155.00	\$ 23,817.34
Trinity Lutheran Church	Topeka	KS	\$ 8,219.00	\$ -	\$ 8,219.00
St. Paul Lutheran Church	Valley Falls	KS	\$ 1,800.00	\$ -	\$ 1,800.00

**Central States Synod 2022 Synod Assembly**

June 9 – 11, 2022

<b>Osage Conference Name of Congregation</b>	<b>City</b>	<b>State</b>	<b>Mission Support</b>	<b>Other Benevolence</b>	<b>Total</b>
St. Matthew Lutheran Church	Butler	MO	\$ 3,969.91	\$ -	\$ 3,969.91
Our Savior's Lutheran Church	Camdenton	MO	\$ 4,166.70	\$ 1,100.00	\$ 5,266.70
Immanuel Lutheran Church; Brauersville	Cole Camp	MO	\$ 1,400.00	\$ 6,877.00	\$ 8,277.00
St. Paul Ev. Lutheran Church	Cole Camp	MO	\$ 7,091.55	\$ 12,277.75	\$ 19,369.30
United Ev. Lutheran Church	Cole Camp	MO	\$ -	\$ -	\$ -
St. Andrew Lutheran Church	Columbia	MO	\$ 66,000.00	\$ -	\$ 66,000.00
Community Lutheran Church	Eagle Rock	MO	\$ -	\$ -	\$ -
Peace Lutheran Church	Hollister	MO	\$ -	\$ 500.00	\$ 500.00
Our Savior's Lutheran Church	Jefferson City	MO	\$ 10,200.00	\$ 500.00	\$ 10,700.00
Peace Lutheran Church	Joplin	MO	\$ 4,291.00	\$ -	\$ 4,291.00
St. Paul Ev. Lutheran Church	Lohman	MO	\$ 15,314.00	\$ 910.00	\$ 16,224.00
St. Paul Lutheran Church	Nevada	MO	\$ 6,276.16	\$ -	\$ 6,276.16
St. John Lutheran Church	Pittsburg	KS	\$ 6,000.00	\$ 155.00	\$ 6,155.00
Hope Lutheran Church	Rolla	MO	\$ 3,505.84	\$ -	\$ 3,505.84
Trinity Ev. Lutheran Church	Russellville	MO	\$ 6,000.00	\$ 205.00	\$ 6,205.00
Our Savior Lutheran Church	Salem	MO	\$ 600.00	\$ -	\$ 600.00
Peace Lutheran Church	Salisbury	MO	\$ 1,800.00	\$ -	\$ 1,800.00
Friends Home Lutheran Church	Savonburg	KS	\$ 7,150.00	\$ 2,250.00	\$ 9,400.00
Christ and Trinity Lutheran Church	Sedalia	MO	\$ 3,155.00	\$ 282.00	\$ 3,437.00
Messiah Lutheran Church	Springfield	MO	\$ 34,719.00	\$ 4,007.50	\$ 38,726.50
Prince of Peace Lutheran Church	Springfield	MO	\$ 12,464.97	\$ 1,420.00	\$ 13,884.97
Pyrmont Trinity Lutheran Church	Stover	MO	\$ 600.00	\$ 100.00	\$ 700.00
Kent Memorial Lutheran Church	Sunrise Beach	MO	\$ 23,057.00	\$ 1,235.30	\$ 24,292.30
St. Paul Lutheran Church	West Plains	MO	\$ 1,040.00	\$ 520.00	\$ 1,560.00

## Central States Synod 2022 Synod Assembly

June 9 – 11, 2022

Eastern Missouri Conference Name of Congregation	City	State	Mission Support	Other Benevolence	Total
Unity Lutheran Church	Bel-Nor	MO	\$ 12,876.00	\$ 3,695.00	\$ 16,571.00
St. Mark Lutheran Church	Cape Girardeau	MO	\$ 450.00	\$ -	\$ 450.00
Trinity Lutheran Church	Chesterfield	MO	\$ 28,944.00	\$ 1,372.00	\$ 30,316.00
St. Mark Ev. Lutheran Church	Clayton	MO	\$ 13,500.00	\$ 168.00	\$ 13,668.00
Holy Cross Lutheran Church	Creve Coeur	MO	\$ 21,067.00	\$ -	\$ 21,067.00
Redeemer Lutheran Church	Desoto	MO	\$ 5,841.14	\$ 1,789.00	\$ 7,630.14
Zion Lutheran Church	Ferguson	MO	\$ 10,131.00	\$ 925.00	\$ 11,056.00
Lutheran Church of the Atonement	Florissant	MO	\$ 4,181.47	\$ -	\$ 4,181.47
Lutheran Church of the Living Christ	Florissant	MO	\$ 9,360.00	\$ 1,870.00	\$ 11,230.00
Lutheran Church of the Good Shpeherd	Hazelwood	MO	\$ 8,639.00	\$ 300.00	\$ 8,939.00
Family of Christ Lutheran Church	Imperial	MO	\$ 800.00	\$ 300.00	\$ 1,100.00
Trinity Ev. Lutheran Church	Kirkwood	MO	\$ 14,000.04	\$ 1,500.00	\$ 15,500.04
Living Lord Lutheran Church	Lake Saint Louis	MO	\$ 27,000.00	\$ 2,000.00	\$ 29,000.00
Good Shepherd Lutheran Church	Manchester	MO	\$ 67,470.00	\$ -	\$ 67,470.00
St. Andrew Lutheran Church	Poplar Bluff	MO	\$ -	\$ -	\$ -
Sargents Chapel Lutheran Church	Sedgewickville	MO	\$ 5,000.00	\$ 1,000.00	\$ 6,000.00
Sedgewickville Lutheran Church	Sedgewickville	MO	\$ 200.00	\$ -	\$ 200.00
Shepherd of the Hills Lutheran Church	St. Ann	MO	\$ 1,450.00	\$ 124.88	\$ 1,574.88
Hope Lutheran Church	St. Charles	MO	\$ 11,637.14	\$ 536.00	\$ 12,173.14
Bethel Lutheran Church	St. Louis	MO	\$ 21,500.00	\$ 250.00	\$ 21,750.00
Gethsemane Lutheran Church	St. Louis	MO	\$ 21,895.00	\$ -	\$ 21,895.00
Holy Trinity Lutheran Church	St. Louis	MO	\$ 1,500.00	\$ 2,255.00	\$ 3,755.00
St. Philip Lutheran Church	St. Louis	MO	\$ 500.00	\$ -	\$ 500.00
St. Thomas / Holy Spirit Lutheran Church	St. Louis	MO	\$ 8,999.98	\$ 1,725.00	\$ 10,724.98
Peace Lutheran Church	Sullivan	MO	\$ 4,200.00	\$ 200.00	\$ 4,400.00
Peace Lutheran Church	Washington	MO	\$ 10,500.00	\$ 250.00	\$ 10,750.00
Bethany Ev. Lutheran Church	Webster Groves	MO	\$ -	\$ -	\$ -
Christ Ev. Lutheran Church	Webster Groves	MO	\$ 26,500.00	\$ -	\$ 26,500.00

This report does not reflect any congregational gifts to local ministries that do not pass through the Central States Synod.