

2027 COMPENSATION GUIDELINES

**for
Rostered Ministers**



Northern Illinois Synod
Evangelical Lutheran Church in America

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2027 Compensation Guidelines for Rostered Ministers in the Northern Illinois Synod, ELCA

Compensation is a vital expression of how we support those called to care for God's people and mission. The 2027 Compensation Guidelines for Rostered Ministers in the Northern Illinois Synod serve as a thoughtful and prayerful framework to help congregations and ministry organizations make informed decisions regarding compensation. Note that this document will refer to Ministers of Word and Sacrament as "pastors," Ministers of Word and Service as "deacons," and will use "ministers" to refer to both rosters.

Congregations navigate a process that is complex and context-specific. These guidelines support that process. Compensation packages will differ based on circumstance, and attention to detail is essential.

Resources are available on the Synod website, and both Synod staff and the Guidelines Working Group are available to offer guidance. It may also be helpful to consult with an accountant experienced in clergy compensation and church finances.

Recommended Best Practices

- Use the Guidelines when calling a new pastor or deacon
- Review the Guidelines annually to keep compensation current and aligned with ELCA norms
- Consult Appendix B for guidance on housing allowance motions and tax declarations
- Maintain regular communication with congregational leadership and rostered ministers regarding any changes in compensation
- Plan and steward budgets with transparency to ensure sustainability and preparedness
- Develop and share policies on sabbaticals, family leave, and other compensation-related benefits
- It is synod policy that these guidelines are met for all first call ministers.

Note on 2027 Changes

When inflation surged in 2022 and 2023, it was recommended that guidelines not rise as quickly as the Cost of Living Adjustment (COLA) following those years. Instead, this working group recommends an adjustment slightly larger than COLA over the following years until guidelines catch up. This document reflects that commitment, with an increase of 3.5% (COLA for 2026 is 2.8%).

The other changes for 2027 bring our Worksheet in line with Portico's resources. The Social Security Tax Allowance is now included before Defined Compensation is calculated. The Equity allowance is based on Defined Compensation rather than Salary. Though some calculations appear different at first glance, the totals will remain very close. Moving between this document and Portico's resources should be simpler.

Gratitude and Commitment

We are deeply grateful for the faithful stewardship shown by our congregations in supporting the ministry of rostered leaders. These Compensation Guidelines are submitted with appreciation for the vital work carried out by our pastors, deacons, and lay leaders throughout the Northern Illinois Synod.

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COMPENSATION WORKSHEET FOR ROSTERED MINISTERS

Salary			
<u>Base Salary</u>	<i>See next page.</i>	(A)	
<u>Merit Increase</u>	(A x (0 to 15%))	(B)	
<u>New Base Salary</u>	(A + B)	(C)	
<u>Social Security Tax Allowance</u>	C x 10%	(D)	
Housing Computation (For ordained pastors only. For deacons, enter \$0 for lines E, F, H)			
If Housing Allowance is provided: See Compensation section I.B.		(E)	
If Parsonage is provided: <u>Optional furnishing & utility allowances</u>		(E)	
If Parsonage is provided: <u>Est. rental value of parsonage</u> (Cx30%)		(F)	
<u>Defined Compensation</u>	(C + D + E + F)	(G)	
Benefits – Use (I) with Portico Calculator: https://employerlink.porticobenefits.org/resources/calculators/			
If Parsonage is provided: <u>Equity allowance</u> (G x 3%)		(H)	
<u>Health</u>		(I)	
<u>Retirement</u>	(G x 12%)	(J)	
<u>Disability</u>		(K)	
<u>Group Life</u>		(L)	
<u>Other Deductions</u> e.g., FSA or additional retirement		(M)	
<u>Total to Portico Benefit Services</u>	(H + I + J + K + L + M)	(O)	
Expenses			
<u>Automobile</u>	Estimated yearly amount or standard mileage reimbursement	(P)	
<u>Continuing Education / First Call Theological Education (if applicable)</u>	\$1,000	(Q)	
<u>Books and other resources</u>	See III.B.4	(R)	
<u>Sabbatical</u>	See III.B.5	(S)	
<u>Other Expenses</u>		(T)	
<u>Total Expenses</u>	(P + Q + R + S + T)	(U)	
Total Compensation Package Cost			
		(C + D + E + O + U)	

2027 Minister Base Salary Chart

	Year	Base	Year	Base
starting year	0	\$47,621	13	\$59,321
after year	1	\$48,521	14	\$60,221
	2	\$49,421	15	\$61,121
	3	\$50,321	16	\$62,021
	4	\$51,221	17	\$62,921
	5	\$52,121	18	\$63,821
	6	\$53,021	19	\$64,721
	7	\$53,921	20	\$65,621
	8	\$54,821	21	\$66,521
	9	\$55,721	22	\$67,421
	10	\$56,621	23	\$68,321
	11	\$57,521	24	\$69,221
	12	\$58,421	25	\$70,121

(Each year is an increase of \$900)

Compensation beyond 25 years of experience for ministers should be agreed upon by the minister and congregation, considering factors such as retirement funding, additional vacation time, etc.

I. COMPENSATION

A. Salary

1. **Base Salary** – The suggested entry-level cash salary in 2027 is \$47,621; with a year of service is valued at \$900.

25+ years experience – Compensation of ministers with more than 25 years of service is negotiated between the minister and congregation, considering factors such as retirement funding, additional vacation time, etc.

Previous career experience – Previous career experience can be relevant to the work of the minister. Compensation for rostered ministers entering ministry after career work in previous occupations can be compensated at a rate recognizing the value of their work experience and wisdom. Time spent in college, seminary, or completing requirements is not considered previous experience. It is recommended that for every two years of professional experience in another field, the minister be credited with one year of service in ministry in the cash salary line item.

First Call Candidates – It is synod policy that the guidelines be met for all first call ministers, and that the congregation commits to meeting them for at least three years. Likewise, first call ministers are expected to commit to serve in that call for at least three years.

2. **Annual merit increase** – Merit increases above salary guidelines could be considered for factors such as attainment of advance degrees, increased responsibility in supervision, serving multiple congregations, etc.
3. **Staff ministry** – Aside from Annual Merit Increases, in cases where more than one roster minister is called by the same congregation or parish, each of them should be compensated according to the same guidelines. Housing allowances should be equal, for those who receive them. Equity Allowances should match for those residing in parsonages. Salary may vary based on experience, but the value of each year of service should be equal (i.e. if one rostered minister's salary increases by \$841/year of experience, so should every other roster minister's salary).
4. **Compensating part-time ministry** – Prorate according to reduced tasks performed and time contracted with the congregation (e.g., ministers serving ½ time are paid ½ of appropriate base salary).
See Appendix D for specific instructions for part-time compensation/benefits.
5. **Interim ministry** – Interim ministers are compensated according to many factors such as these guidelines, what is supported by the congregation's budget, the tasks required for the interim period, experience and age of minister, etc. Interim negotiations are expected to be a collaboration between minister, congregation leadership, and the Office of Bishop. Interim ministers are held to the same IRS guidelines for housing and travel expenses.

B. Housing (Applies to Pastors)

1. **Pastor as homeowner** – If a pastor does not reside in a provided parsonage, it is recommended that the congregation grant a Housing Allowance. The Housing Allowance applies to all the home's expenses, such as mortgage, taxes, rent, insurance, utilities, etc. This Housing Allowance enables the pastor to acquire and maintain adequate and acceptable housing within the church's service area.

To figure Housing Allowance, find the median value of a home in the community in which the congregation resides. The scope of your consideration may include the city, county, and/or zip code of the church and the surrounding areas it serves. Median rental values can be found at <https://www.zillow.com/research/data/> and <https://www.redfin.com/us-housing-market>. Next, multiply the median value by a generally accepted rate of return of 12–15%.

Capping the housing allowance in certain counties may be appropriate where housing values are excessive. Please contact the synod office for guidance.

Example – 2023 Median Home Value for zip code 60050 is \$246,000. Use 12% or \$29,520 to 15% or \$36,900 as a guide for annual housing allowance in this area. *See Appendices B and F for important tax implications and declarations that must be followed on a yearly basis.*

2. **Parsonage provided by the congregation** – A parsonage is considered a portion of a pastor's compensation.
 - a) **Defined Compensation** includes cash salary, the value of housing, and the Social Security Tax Allowance (SSTA). Portico calculates the housing value at 30% of the minister's base salary plus the SSTA. This housing value determines the cost of Portico benefits. It is not paid to the pastor as part of compensation. *See the Synod Parsonage Guidelines in Appendix C for more details.*

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

- b) **Equity allowance** compensates the pastor for the loss of equity that results from not owning a home. The congregation is encouraged to provide such an Equity Allowance, at a rate of at least 3% of the pastor's base salary.

Unless the Equity Allowance is invested in a tax-sheltered account for the individual, it becomes taxable income and must be included when figuring Defined Compensation for Portico. It is recommended that this allowance be paid directly to Portico's Optional Retirement Plan or another tax-advantaged account to avoid additional tax liability for the pastor.

II. BENEFITS

A. Taxes

1. Social Security Tax Allowance

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

2. Social Security and Medicare Tax

Deacons are considered employees for tax purposes. The congregation is required by law to contribute one-half of the deacon’s FICA tax. At the current rate, the congregation will pay 7.65% of the minister’s total cash salary in the form of payroll taxes.

B. ELCA Portico Benefit Services

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

1. Defined Compensation

Defined Compensation is a figure used by Portico to determine the congregation’s financial obligation in regard to the minister’s benefits provided through their services. This figure “includes base salary before payroll deductions, plus any Social Security Tax Allowance, housing allowance, and furnishings and utility allowance, less severance payments. If the employee lives in employer-provided housing, defined compensation is also increased by 30% of the base salary plus Social Security Tax Allowance.”¹

2. Employer Retirement Contribution

A minimum contribution of 12% to the minister’s Defined Compensation for all rostered ministers is strongly recommended.

In the event that a rostered minister’s cash salary is below the guidelines recommended in this document (e.g., part-time ministry), the congregation is encouraged to calculate this Retirement Contribution as at least 12% of what the minister’s Defined Compensation would have been, had they been compensated at guidelines for full-time ministry.

3. Other Retirement Contributions

Additional pre-tax contributions can be credited to the minister’s retirement account through Portico. For example, the rostered minister may request a contribution be withheld from their salary, or that their Equity Allowance be used in this way. Consult Portico for details.

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

4. Portico Health Benefits Coverage

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 benefits that also include dental and prescription drugs, as well as retirement, disability, and survivor benefits in one bundled program.* This program is designed to address the needs of rostered ministers and provide seamless benefits during change of call, being on leave, and other events unique to ministry. Portico's bundled approach is designed to help 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, consistent, and sustainable manner.

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 (i.e., monthly premiums for the health plan). Plan members are expected to participate in the cost of utilizing their health benefits through out-of-pocket costs when they receive care (e.g., deductibles, copays, and coinsurance).

The ELCA Church Council endorses a balance of cost-sharing between congregations and plan members; the cost-sharing is reflected in all the ELCA-Primary health benefit options offered by Portico, effective Jan. 1, 2026: Select Copay, Select HDHP, Value Copay, and Value HDHP. Each fall, congregations should engage in conversation with their sponsored plan member(s) to determine the option that best fits their needs and then make their election online during Portico's annual enrollment. Current contribution rates are available at EmployerLink.PorticoBenefits.org or by calling Portico at 800.352.2876.

*A plan member may waive health coverage if they have access to valid medical insurance coverage through their spouse or another employer, or if they qualify for a subsidy due to income level when purchasing health coverage through the exchange.

**"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.

5. Flexible Spending Accounts (FSA) and Health Savings Account (HSA)

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

C. Other Benefits for the Wellness of Minister & Congregation

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

1. Days Off

Because of the "On Call" nature of ministry, serious consideration needs to be given to a minister's self-care. It is recommended that congregations and pastors work together so that ministers can set aside 1.5–2.0 days a week for personal time.

2. Vacation

The congregation provides four weeks per year (encompassing four Sundays) of vacation with full pay for rostered minister(s). Additional vacation weeks may be negotiated. Time spent on continuing education, churchwide or synod committees,

congregational retreats, camping programs, or mission trips is not considered vacation time or time off.

3. **Wholeness/Wellness**

- a) **Spiritual Renewal** – It is recommended that all ministers under call be given three days to one week or more per year for spiritual renewal that is not classified as vacation or educational leave.
- b) **Spiritual Guidance** – It is recommended that all ministers have a spiritual guide during their time of call. Call the synod office and use local resources for assistance.

4. **Family Leave**

It is recommended that the congregation, at a minimum, provide full salary and full benefits for twelve weeks to new parents. It is also recommended that the congregation provide full benefits during other times of leave such as severe illness, trauma, or death of a family member.

It is strongly recommended that the minister and congregation negotiate these leave policies, including the length of leave and salary/benefit payments during leave, at the time of issuing the call and should be mutually negotiated.

5. **Temporary Disability**

The following are the recommendations for temporary disability:

- a) The congregation pays full compensation and benefits for the first 60 days.
- b) **Providing compensation to supplement the ELCA disability plan** – After the first 60 days of disability, the ELCA disability plan becomes effective and will pay 2/3 of Monthly Defined Compensation. Consideration should be given by the congregation to paying the remaining 1/3 of Monthly Defined Compensation.
- c) **Other compensation** – When a full-time minister receives additional compensation from a source related to their disability (e.g., Worker's Compensation), then the congregation and the recipient should negotiate compensation so that it shall not exceed the usual monthly compensation.

6. **Special Occasion Gifts**

Christmas bonuses and other special-occasion gifts given to ministers by the congregation are taxable income. Therefore, such gifts should always be reported as taxable income and included on the recipient's Form W-2, 1099-MISC or 1099-NEC and on Form 1040.

7. **Pulpit and Leadership Supply**

The congregation is responsible for arranging for substitute ministers to cover worship and pastoral care during vacation time, continuing education, family leave, and temporary disability. An updated pulpit supply list is available on the synod website:

<https://nisynod.org/programs/supply-pastors>.

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

III. REIMBURSABLE EXPENSES

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

A. Automobile

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

B. Continuing Education

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

1. **Continuing education reimbursement** – The ELCA recommends a minimum of \$1,500 yearly for a minister's continuing education. The minister should provide 1/3 of this amount, with the congregation providing 2/3.
2. **First Call Theological Education (FCTE)** – FCTE is an ELCA requirement for a minister's first three years of service. It helps the transition from seminary to congregational ministry and fulfills the continuing education requirement during that time. The financial obligation remains the same as above.
3. **Time for continuing education** – It is recommended that the congregation allow 14 days (including two Sundays) for continuing education to meet the recommendation of 50 contact hours per year of intentional continuing education.
4. **Resource reimbursement** – Congregations are encouraged to provide reimbursement for books and resource materials up to \$700 per year.
5. **Sabbatical leave** – Each congregation is strongly encouraged to develop a sabbatical leave policy and budget to cover expenses associated with the sabbatical and coverage for the congregation. It is especially important to plan ahead and include this policy when establishing a call agreement between a congregation and a new minister. More information is available at nisynod.org/pages/sabbaticals.

C. Conference Expenses

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

D. Expenses of Employment for a Minister's Accompanying Spouse

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

E. Moving Costs

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

F. Other Expenses

Congregations are encouraged to reimburse the minister for other expenses incurred related to the ministry of the congregation.

APPENDICES

Appendix B – Tax Implications for Housing

Declaring housing allowance for tax purposes

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

This is a significant tax advantage giving 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 is not an exclusion for income used in determining Social Security tax obligations, and the amount may differ from the housing allowance included in the pastor's compensation.

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

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

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

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

Housing Allowance refers to the same concept with consideration to salary, benefits, and taxes. However, it is very common for the figure determined with the help of this document will not match the figure declared by the pastor when filing taxes. As a result, it is possible that your congregation's budget will have one figure listed, and yet the church council will be asked to pass a motion that indicates a different figure.

Housing Allowance on your budget should match the figure determined by these guidelines. Listing each portion of the pastor's compensation in the same way that the provided worksheet does will allow the congregation to see the itemized breakdown. In this example, they can see the salary implications of calling a pastor who owns their own home rather than living in a parsonage.

That same figure is used when determining Defined Compensation for Portico. Defined Compensation includes all taxable income and the Housing Allowance, regardless of how much of the Housing Allowance is taxable income.

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

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

How is Housing Allowance Declared?

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

The council, after considering the request of the Rev. _____ to designate an amount of compensation as a housing allowance for the amount expected to be spent to rent or otherwise provide a home during the period 202_ to 202_, and in light of the Federal Income Tax law and of the established salary level, on motion duly made and seconded, voted to adopt the following resolution:

Resolved that the Rev. _____, pastor of _____, is to receive a total cash salary of \$_____ for the year 202_ , of which \$__ is hereby designated as housing allowance in response to his/her request and acknowledgement.

Secretary's Signature _____ Date _____

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

Appendix C – Synod Parsonage Guidelines

A parsonage is the home provided by the congregation for its pastors. It is to be an aid in the carrying out of ministry. In its care of the church, the congregation will want to provide a good home.

The guidelines on the following pages are a way to help both pastor and congregation. Following them will help the congregation become aware of needed improvements and let it know if a synod-wide standard has been achieved. It will be in a position to become aware of abuses of the parsonage property.

Since the parsonage is the pastor's home, privacy should be respected. Congregation members are expected to follow the same standards of politeness for such things as entering the parsonage as they would for any other home in the community.

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

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

1. It is recommended that the following appliances be provided in the parsonage:
 - stove
 - refrigerator
 - washer and dryer
 - dishwasher
 - garbage disposal (optional)
 - air conditioning
 - cable/satellite/TV antenna
 - soft water system (if needed)
 - humidifier/dehumidifier (if needed)
2. It is recommended that the following utilities be paid by the congregation:
 - electricity
 - gas
 - water
 - internet access
 - cable/satellite TV
 - telephone
 - soft water service (if needed)
3. Items that would normally be supplied by the congregation include:
 - paint
 - wallpaper
 - window coverings
 - floor coverings
 - light fixtures
 - ceiling fan(s)

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

Appendix D – Part-Time Ministry Compensation Considerations

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

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

Appendix E – Ministry Couple Compensation Considerations

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

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

Appendix F – Guidelines for Pulpit Supply

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

- Ministers and lay preachers identified through the synod should be reimbursed for any mileage at the current IRS rate each time they are required to travel for any of the following.
- One Service – \$200.
Tasks assumed: Lead worship, preach and preside at Holy Communion.
- Additional services on the same date – \$50 each.
- Services requiring an additional trip (Saturday night, Sunday evening, etc.) – \$100/service.
- In the event a Rostered Minister presides at Holy Communion while another person preaches, the Presiding Minister should be compensated \$50.
- Pastoral visitation (includes travel time) – \$35/hour.
- Leading adult forums, teaching confirmation, etc. – \$50 each.

Appendix G – When to Contact the Office of Bishop

This document is intended as a resource for call committees, congregations, and rostered ministers to use when considering a call to parish ministry. The core of this document applies to most cases, while these appendices address less common circumstances. However, there is no way for this document to address every possible scenario. Therefore, when a congregation first calls a minister, a representative of the Office of Bishop helps guide the process.

Then there is one more possibility that this document cannot address in full: circumstances change. When they do, the nature of the rostered minister's call may change as well. Therefore, when there is a significant change, the Office of Bishop should be contacted. If the change prompts the sort of guidance the Office of Bishop would give during the call process, that same guidance will be offered.

There may need to be a new letter of call. Compensation may need to be renegotiated. There may be new questions, concerns, or conflicts. The Office of Bishop is there to help.

Here is a non-exhaustive list of examples that warrant contacting the Bishop's Office.

- The marital status of the minister changes.
- When the minister becomes or ceases to be a member of a "clergy couple." (e.g., if a spouse becomes ordained or takes a leave from call).
- The minister will have new dependent children (by birth, adoption, or marriage), and the possibility was not discussed at the time of call.
- The minister requests or is asked to change their hours (e.g., transition from full time to part time, or part time to full time).
- The terms of the minister's call will change such that they also serve any additional (or fewer) congregations/ministry sites.
- The minister's housing will transition into or out of a parsonage.
- The congregation is considering purchasing or selling a parsonage.
- Any significant change in the congregation or community that will affect the financial health of the congregation.
- Any change in the minister's life, the perception of the minister, and any change in the congregation that might undermine trust or put the health and longevity of the call at risk.

In order to notify the Office of Bishop, the president of the congregation (or other representative) should reach out directly to the office at 309-794-4004 or by e-mail at office@nisynod.org. To reach out via mail, they may use the following address:

Northern Illinois Synod, ELCA
PO Box 443
Moline, IL 61266

Alternatively, they may contact the Assistant to the Bishop that relates to the congregation directly.