

## 2019 MINIMUM COMPENSATION GUIDELINES

These guidelines represent a 2% increase over 2018.

### ROSTERED PASTORS 2019 Minimum Salary Guidelines

Resolved that:

1) The 2019 *minimum* base salary for pastors in the Northeastern Pennsylvania Synod of the ELCA be in agreement with the following guidelines:

Years completed Service in ordained Ministry	2019 Recommended Salary Range (including housing allowance)		2019 Recommended Salary Range (parsonage provided)	
	Low	High	Low	High
0-1	52,481	57,749	36,475	40,123
2-3	53,643	58,564	37,638	41,407
4-7	54,806	60,287	38,804	42,681
8-10	57,099	62,844	41,137	45,241
11-15	58,877	70,653	42,872	47,159
16-20	61,784	74,140	44,882	53,858
21+	64,692	84,100	48,689	63,294

2) It is the responsibility of each congregation to provide housing for its pastor(s). This may be accomplished in either of two ways:

a) **Housing Allowance.** A portion of the pastor's salary may be designated as a housing allowance. This amount will vary, depending upon location and the needs of the pastor. Congregations and pastors should check current tax laws in establishing this figure. This amount should be established before the beginning of each year by a resolution of the Congregation Council or the listing of an amount in the congregation's budget.

b) **Parsonage.** This is free use of a church-owned house, including utilities. A portion of the pastor's base salary may be set aside for furnishings and other housing expenses according to the IRS code. An annual equity allowance of a minimum of 3%-5% of salary is recommended for all parsonage situations.

3) Congregations should remember that the figures in the grid are *minimums*. Congregations are encouraged to exceed these minimum guidelines. Additional compensation should be provided based on criteria such as continuing education, special skills, responsibilities, merit, and local conditions.

4) Each congregation shall establish a Mutual Ministry Committee to facilitate the discussion by which these criteria are evaluated (as well as for carrying out the other functions of mutual ministry).

**5) A congregation that fails to meet the synodical guidelines shall submit a report to the bishop on a form to be provided, detailing the reasons why these minimums are not being met and the steps that will be taken to establish these minimums as soon as possible.**

The following minimum benefits should be provided in addition to salary:

1) A **Social Security Allowance** equal to one half of the pastor's social security liability. This allowance is taxable for income tax purposes. For 2019, the Social Security liability is expected to be equal to 15.3% of the combined base salary and housing provision. (Parsonages are subject to this tax at their fair rental value.)

2) An **Automobile Allowance** equal to IRS guidelines per mile for business travel. Pastors reimbursed for auto expense on a per mile basis do not have to report this allowance as income if they submit written mileage reports to the calling institution.

3) **Continuing Education** provisions including a congregation/agency providing at least \$550 for tuition, books, etc., and two weeks of time (not vacation), and the pastor providing at least \$250. It is recommended that this money be deposited in the synod's PLACE program. (Programs that include Sundays must be negotiated with the congregation council.) It is encouraged that congregations/agencies and pastors work towards a partnership goal of \$1,000.

4) Four full weeks of **vacation** time annually.

5) One to two **days off** per week, and, at least once a month, two consecutive days off.

6) For the purposes of **Worker's Compensation**, pastors are considered to be employees of the congregation and therefore should be included in Worker's Compensation insurance.

7) **Health and pension benefits** according to the guidelines of the ELCA, including a 12% pension provision **shall be provided for by the congregation or calling agency**. In 2013, the ELCA Church Council recommended that in order to maintain the current level of health benefits for our rostered leaders and lay church workers, congregations offer to provide the Gold + ELCA health plan option in 2017 for their rostered leaders and lay church workers. The Gold + option most closely resembles the 2013 ELCA Primary health coverage. The Leadership Development Team of the NEPA Synod supports this recommendation of ELCA Church Council, and urges all synod congregations to offer the Gold + option (or its equivalent) for rostered leaders and lay church workers each year.

8) Congregations may also reimburse the pastor(s) for **professional expenses** such as dues, entertainment, supplies, and malpractice insurance.

## **PASTORS WITH PART TIME CALLS**

Pastors with part time calls should be compensated on a prorated basis in line with the above guidelines, in consultation with the Office of the Bishop. Vacation and continuing education provisions should be prorated, as well. Pension and health benefits are according to the guidelines of the ELCA, including a 12% pension provision.