

## 2022 MINIMUM COMPENSATION GUIDELINES

These guidelines represent a 2% increase over 2021.

### ROSTERED PASTORS 2022 Minimum Salary Guidelines

Resolved that:

1) The 2022 *minimum* base salary for Ministers of Word and Sacrament (Pastors) in the Northeastern Pennsylvania Synod of the ELCA be in agreement with the following guidelines:

Years completed Service in ordained Ministry	2022 Recommended Salary Range (including housing allowance)		2022 Recommended Salary Range (parsonage provided)	
	Low	High	Low	High
0-1	55,694	61,284	<b>38,708</b>	<b>42,579</b>
2-3	56,926	62,149	39,941	43,942
4-7	58,160	63,977	41,179	45,294
8-10	60,594	66,691	43,655	48,010
11-15	62,481	74,977	45,496	50,045
16-20	65,566	78,678	47,629	57,156
21+	68,652	89,248	51,668	67,168

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 2022, 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) On the occasion of birth or adoption, Congregations shall provide 6-12 weeks of **parental leave** depending on the needs of the parent and family with full pay and benefits.

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

7) 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.

8) **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. The Leadership Development Team of the NEPA Synod supports the recommendation of ELCA Church Council, and urges all synod congregations to offer the Gold + option (or its equivalent) for rostered ministers and church workers each year, unless the Silver+ option provides more savings **for the member**.

9) 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.