

## 2023 MINIMUM COMPENSATION GUIDELINES

These guidelines represent a 6% increase over 2022.

### ROSTERED PASTORS 2023 Minimum Salary Guidelines

**Resolved that:**

1) The 2023 *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	2023 Recommended Salary Range (including housing allowance)		2023 Recommended Salary Range (parsonage provided)	
	Low	High	Low	High
0-1	59,036	64,961	41,030	45,134
2-3	60,342	65,878	42,337	46,579
4-7	61,650	67,816	43,650	48,012
8-10	64,230	70,692	46,274	50,891
11-15	66,230	79,476	48,226	53,048
16-20	69,500	83,399	50,487	60,585
21+	72,771	94,603	54,768	71,198

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 2023, 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 with Sundays (not vacation), and the pastor providing at least \$250. Programs that include Sundays need to 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.

## ROSTERED DEACONS 2023 Minimum Salary Guidelines

### Resolved that:

1) The 2023 *minimum* salary for Rostered Ministers of Word and Service (Deacons) in the Northeastern Pennsylvania Synod of the ELCA be in agreement with the following guidelines:

Years completed Service in rostered ministry	2023		2023	
	Recommended Salary Range With Bachelor's Degree		Recommended Salary Range With Master's Degree	
	Low	High	Low	High
0-1	40,185	44,273	42,771	47,047
2-3	41,658	45,822	45,471	50,017
4-7	43,066	47,372	46,879	51,566
8-10	45,883	50,471	49,694	54,664
11-15	47,995	57,592	51,809	62,169
16-20	51,515	61,189	55,329	66,394
21+	55,036	71,550	58,851	76,506

2) 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.

3) 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).

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

2) **Continuing Education** provisions including a congregation/agency providing at least \$550 for tuition, books, etc., and two weeks of time with Sundays (not vacation), and the deacon providing at least \$250. Programs that include Sundays need to be negotiated with the congregation council. It is encouraged that congregations/agencies and pastors work towards a partnership goal of \$1,000.

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

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

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) For the purposes of **Worker's Compensation**, deacons 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.*

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