

2024 MINIMUM COMPENSATION GUIDELINES

ROSTERED PASTORS 2024 Minimum Salary Guidelines

These guidelines represent a 3% increase over 2023.

Resolved that:

1) The 2024 *minimum base salary* for Ministers of Word and Sacrament (Pastors) in the North-eastern Pennsylvania Synod of the ELCA be in agreement with the following guidelines:

Years completed Service in ordained Ministry	2024 Recommended Salary Range (including housing allowance)		2024 Recommended Salary Range (parsonage provided)	
	Low	High	Low	High
0-1	60,807	66,910	42,261	46,488
2-3	62,152	67,854	43,607	47,976
4-7	63,500	69,850	44,960	49,452
8-10	66,157	72,813	47,662	52,418
11-15	68,217	81,860	49,673	54,639
16-20	71,585	85,901	52,002	62,403
21+	74,954	97,441	56,411	73,334

**** This is base compensation; total compensation includes benefits.****

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 need to 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 2024, 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 \$600 for tuition, books, etc., and two weeks of time with Sundays (not vacation), and the pastor providing at least \$300. 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 \$1,200.

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

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

10) Congregations are encouraged to engage in a **sabbatical** practice, in accordance with the Synod's sabbatical guidelines. These times of rest are for the building up of the rostered minister and the strengthening of congregational leadership. The rostered minister is expected to remain at the place of call at least a year following a sabbatical.

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
2024 Minimum Salary Guidelines**

Beginning in 2017, all deacons entering the candidacy process for the Word and Service roster are required to earn at least one Master’s level theological degree. They also need to complete Clinical Pastoral Education (CPE) as well as an 1,000 hour internship. Additionally, deacons have been historically underpaid relative to pastors. These 2024 guidelines move towards more equitable compensation.

Resolved that:

1) The 2024 *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 or- dained ministry	2024 Recommended Salary Range With Bachelor’s Degree		2024 Recommended Salary Range With Master’s Degree	
	Low	High	Low	High
0-1	45,034	49,589	52,431	57,684
2-3	46,731	51,318	54,494	59,686
4-7	48,164	52,980	55,892	61,482
8-10	51,025	56,134	58,671	64,558
11-15	53,182	63,817	60,790	72,947
16-20	56,765	67,684	64,287	77,143
21+	60,350	78,457	67,785	88,121

**** This is base compensation; total compensation includes benefits.****

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 need to 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 \$600 for tuition, books, etc., and two weeks of time with Sundays (not vacation), and the deacon providing at least \$300. Programs that include Sundays need to be negotiated with the congregation council/board. It is encouraged that congregations/agencies and pastors work towards a partnership goal of \$1,200.
- 3) Four full weeks of **vacation** time annually.
- 4) 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.
- 5) One to two **days off** per week, and, at least once a month, two consecutive days off.
- 6) **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***.
- 7) For the purposes of **Worker's Compensation**, deacons are considered to be employees of the congregation; therefore, they are to be included in Worker's Compensation insurance.
- 8) Congregations may also reimburse the deacon(s) for **professional expenses** such as dues, entertainment, supplies, and malpractice insurance.
- 9) Congregations are encouraged to engage in a **sabbatical** practice, in accordance with the Synod's sabbatical guidelines. These times of rest are for the building up of the rostered minister and the strengthening of congregational leadership. The rostered minister is expected to remain at the place of call at least a year following a sabbatical.