

2027 MINIMUM COMPENSATION GUIDELINES

ROSTERED PASTORS 2027 Minimum Salary Guidelines

These guidelines represent a 3% increase over 2026.

Resolved that:

1) The 2027 *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	2027 Recommended Salary Range (including housing allowance)		2027 Recommended Salary Range (parsonage provided)	
	Low	High	Low	High
0-1	\$65,801	\$72,404	\$45,732	\$50,307
2-3	\$67,256	\$73,427	\$47,188	\$51,916
4-7	\$68,715	\$75,587	\$48,653	\$53,514
8-10	\$71,591	\$78,792	\$51,577	\$56,724
11-15	\$73,820	\$88,583	\$53,752	\$59,127
16-20	\$77,465	\$92,956	\$56,272	\$67,528
21+	\$81,110	\$105,443	\$61,043	\$79,357

**** 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 work experience prior to entering rostered ministry, 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 8.29% of the amounts in the above table. This allowance is taxable for income tax purposes. For 2027, 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.)¹

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 retirement benefits** according to the guidelines of the ELCA, including a 12% retirement provision ***shall be provided for by the congregation or calling agency***. The ELCA Church Council endorses a balance of cost-sharing between congregations and plan members, reflected in all the ELCA-Primary health benefit options offered by Portico, effective Jan. 1, 2027. 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 selection during Portico's annual enrollment.

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. Take Note: Retirement and health benefits are according to the guidelines of the ELCA, including a 12% retirement provision.

¹ This represents a change from prior language of one-half of the social security liability (7.65%) to 8.29% due to the fact that the Social Security allowance is itself taxable. This represents the practice of several other synods.

ROSTERED DEACONS 2027 Minimum Salary Guidelines

Since 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. The only difference between the preparation of pastors and deacons is the length of an internship.

These guidelines represent another step towards pay equity between the rosters.

Resolved that:

1) The 2027 *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 ordained ministry	2027 Recommended Salary Range With Master's Degree		2027 Recommended Salary Range With Bachelor's Degree	
	Low	High	Low	High
0-1	\$62,213	\$68,301	\$50,233	\$55,162
2-3	\$64,035	\$69,874	\$52,069	\$57,033
4-7	\$65,506	\$71,906	\$53,620	\$58,830
8-10	\$68,418	\$75,141	\$56,716	\$62,244
11-15	\$70,657	\$84,487	\$59,050	\$70,559
16-20	\$74,334	\$88,898	\$62,927	\$74,743
21+	\$78,012	\$100,966	\$66,807	\$86,400

**** 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 work experience prior to entering rostered ministry, 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 retirement benefits** according to the guidelines of the ELCA, including a 12% retirement provision ***shall be provided for by the congregation or calling agency***. The ELCA Church Council endorses a balance of cost-sharing between congregations and plan members, reflected in all the ELCA-Primary health benefit options offered by Portico, effective Jan. 1, 2027. 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 selection during Portico's annual enrollment.

7) Deacons are considered to be employees of the congregation; therefore, they are to be included in Worker's Compensation insurance. The congregation is also responsible for half of the deacon's social security liability.

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.

DEACONS WITH PART TIME CALLS

Deacons 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. Take Note: Retirement and health benefits are according to the guidelines of the ELCA, including a 12% retirement provision.

**LICENSED LAY MINISTERS
2027 Minimum Salary Guidelines**

The recommended compensation range for Licensed Lay Ministers is between **\$24.00- \$32.00** per hour, negotiated between the LLM and congregation(s). This includes time for hospital visits, meetings, and other ministry functions during the week.

LLM's are also to be paid the appropriate supply rate for preparing and leading worship on Sundays. The latest supply minister guidelines are at <https://nepasynod.org/supply/> .

LLM's are reimbursed according to IRS guidelines per mile for business travel.

An example:

Maria is a new LLM. In the course of the month, she drove 100 miles for the congregation, spent 10 hours per week on ministry (40 hours total), and led worship on 2 different Sundays.

Her **minimum** compensation for the month would be: \$72.50 (for mileage) + \$960 (40 hours* \$24/hr.) + \$370 for 2 Sundays (\$185 *2)). The total is: \$1,402.50.