



**Evangelical Lutheran Church in America**  
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# 2012

# COMPENSATION AND BENEFITS GUIDELINES

for Non-Rostered Program and Support Staff

Oregon Synod, ELCA           (503) 413-4191

*Copies of this document can be downloaded from the synod website [www.oregonsynod.org](http://www.oregonsynod.org)*

*Click "Resources" → "forms and docs" → "benefits/guidelines"*



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Dear Partners in Ministry,

All my life I have been blessed by the hard work and integrity of rostered church leaders; that is, pastors, Diaconal Ministers, and other professional workers such as AIM's. In addition, church receptionists, secretaries, youth workers, and music workers have also helped guide my faith walk and been a joy to work with. I'm sure your experience has been the same. Many of us volunteer and gladly give our time for the work of the kingdom. Professional church workers are no different, but they also receive their livelihoods and support their families through the salary package that your congregation provides. I know it is the desire of all of us not only to support our rostered leaders and church workers equitably, but as the Church also to set an example of care and fairness to those who labor faithfully.

The Leadership Support Committee of the Oregon Synod provides this Compensation and Benefits Guidelines booklet to you each year. The intent is to be of service to you as we deal with salaries and other issues of compensation. We currently minister in a challenging financial climate. I know just pay is difficult for us as our members face declining or fixed incomes. The ELCA Board of Pensions is doing its best to offer comprehensive health care at a contained price.

Details about the Board of Pension's health-and-wholeness-centered plan are available at <https://www.elcabop.org>. As you offer this plan to your pastor, Diaconal Minister, or Associate in Ministry, please encourage your leaders to take advantage of the health-promoting, cost-reducing aspects of the plan. In addition, it is now possible to offer this plan to non-rostered employees, such as secretaries or youth workers.

Not all of us are used to thinking of our pastors, Diaconal Ministers, and AIM's as "professionals" when it comes to compensation. Yet, all of our leaders bring university and graduate-level gifts to ministry. This booklet is designed to help you find the proper level of care and support for these servants. In areas that are non-negotiable, such as health care and pension, formulas for payment are given. With respect to basic salary and other variable costs, suggested parameters are offered.

My prayers are with you all as we seek to recognize and keep our church workers whole, healthy, and fairly compensated. Our continual re-evaluation and work with these guidelines will continue.

Blessings,

Dave Brauer-Rieke, Bishop

## Non-Rostered Leaders

### A. Salary Components

Decisions relative to compensation for non-rostered employees require the same commitment to fairness and justice as do those related to rostered persons. A sub-group of the congregation's leadership should be delegated to work with non-rostered church employees and may use a process similar to the one described in Section II, Part C.

When housing is considered to be part of an employee's compensation, fair market value should be figured. We highly encourage consultation with a tax professional to determine the tax consequences of such an arrangement, both to the employee and the congregation.

1. **Programmatic Staff:** Salaries for church staff persons in programmatic ministries who are not rostered should take into account the level of responsibility, effectiveness in ministry, educational background, experience, length of service and the number of hours worked per week. Salaries for comparable persons who are rostered can be one benchmark; salaries for comparable persons in the community are another.

2. **Support Staff:** In order to determine equitable compensation for positions of support in a congregation such as secretary or custodian, clearly defined job descriptions must be developed that effectively describe the responsibilities involved. The job description can then be compared to other jobs in the community that have similar responsibilities.

*NOTE: It is important that the congregation comply with all applicable labor laws, including minimum wage, overtime requirements, and general working conditions.*

### B. Benefits

Appropriate benefits should apply to all non-rostered staff, as provided for in the personnel policies of the congregation, prorated for the percentage of full-time employment. Federal law requires congregations to pay **social security taxes** for all lay employees. In addition, **worker's compensation** and **unemployment tax** are required for all employees, based on Oregon State law. Congregations are required to file federal tax form W-2 for all lay employees.

**Any lay staff who works 20 hours or more per week is eligible to participate in the ELCA Pension, Medical and Dental Plan for lay persons.** Rates are determined annually by the ELCA Board of Pensions. Other ways to provide **pension** and/or **medical benefits** could include funding IRAs or medical expense plans, as negotiated with the staff.

The congregation should grant a reasonable number of annual **sick days** consistent with the congregation's covenant with the staff person and the congregation's personnel policies. Sick days should not jeopardize vacation time. Provisions for an **extended medical leave**, with the possibility for **partial disability** thereafter, should be considered. For those covered by the ELCA plan, the congregation covers two months of paid **disability leave**, after which the ELCA disability coverage begins. A policy for **parental leave** is encouraged. We recommend that congregations have a policy that provides **emergency family leave** for all employees. It is recommended that employees receive paid **vacation**, **holiday** pay, and **days off** commensurate with job responsibilities and as provided in the congregation's written personnel policies.

### **C. Expenses Supporting Ministry**

All employees should be reimbursed for **auto expenses** for work-related travel. Regardless of the method of reimbursement that the congregation chooses (*see Section II, Part E for the various options*), it is not considered salary.

**Continuing Education** time and money should be provided to employees for the purpose of updating their skills and providing more effective ministry in the congregation. **Other expenses** incurred in performance of an employee's duties on behalf of the congregation should be paid for by the congregation, as provided for in the personnel policies of the congregation.

## **IV. Other Considerations**

### **A. Taxes**

Tax laws are increasingly complex, particularly regarding the clergy. These guidelines are not intended to provide tax or financial planning advice. Rostered leaders and congregations are advised to consult professionals in these areas to address specific questions regarding the tax consequences of particular portions of the compensation package. We urge that you seek advice only from a qualified licensed tax preparer with clergy tax experience.

### **B. Where to go for Help**

To help in the determination of compensation, a calculation worksheet has been provided at the end of this packet. The Synod's Compensation Guideline Team is committed to serving as a consultant to congregations and to develop a resource list so that it can refer questions to a knowledgeable and credible source. A partial list of those resources is included in Appendix H.

**2012 Compensation & Benefits Worksheet  
Program and Support Staff**

<b>Exempt and Non Exempt Employees</b>	<b>2010</b>	<b>2011</b>
<b>Base Salary</b> ___ Full time      ___ Part time		
-or-		
<b>Hourly Rate</b> # of hours _____		
Social Security (FICA) Tax Paid – employer’s share		
ELCA Pension at ___% of Base Salary)		
ELCA Medical/Dental Plan at ___ % of Base Salary		
ELCA Disability, Survivor & Admin at _____% of Base Salary		
Other Insurance: _____		
<i>(Allowances and/or direct reimbursement, per congregational policy) (see pp .4-5 )</i>		
Auto Expenses		
Professional Expenses		
Conferences		
Worker’s Compensation		
Unemployment Tax		
Others as indicated:		
- _____		
- _____		
Vacation		
Continuing Education		
Parental Leave (if applicable – 6 weeks recommended)		
Personal days Away (sick, emergency leave, etc.)		
Other Considerations/ Benefits as noted:		
- _____		
- _____		