

2024 COMPENSATION GUIDELINES

**for
Rostered Ministers**



Northern Illinois Synod
Evangelical Lutheran Church in America

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TABLE OF CONTENTS

Compensation Worksheet for Rostered Ministers	4
2024 Minister Base Salary Chart	5
I. Compensation	6
A. Salary	6
B. Housing (Applies to Pastors)	6
II. Benefits	7
A. Taxes	7
B. ELCA Portico Benefit Services	8
1. Defined Compensation.....	8
2. Employer Retirement Contribution.....	8
3. Other Retirement Contributions	8
4. Portico Health Benefits Coverage	8
5. Flexible Spending Accounts (FSA) and Health Savings Account (HSA).....	8
C. Other Benefits for the Wellness of Minister & Congregation.....	9
1. Days Off.....	9
2. Vacation.....	9
3. Wholeness/Wellness	9
4. Family Leave	9
5. Temporary Disability	10
6. Special Occasion Gifts	10
7. Pulpit and Leadership Supply	10
III. Reimbursable Expenses	10
A. Automobile	10
B. Continuing Education	11
C. Conference Expenses.....	11
D. Expenses of Employment for a Minister’s Accompanying Spouse	11
E. Moving Costs	11
F. Other Expenses	11
Appendices.....	12
Appendix B – Tax Implications for Housing	12
Appendix C – Synod Parsonage Guidelines.....	14
Appendix D – Part-Time Ministry Compensation Considerations.....	15
Appendix E – Ministry Couple Compensation Considerations	16
Appendix F – Guidelines for Pulpit Supply	16

2024 Compensation Guidelines for Rostered Ministers in the Northern Illinois Synod, ELCA

“We believe ministry in Christ’s name is a gift. Therefore, we encourage the rostered minister and congregation to be in careful and prayerful deliberation when discussing aspects of these guidelines. The gift of ministry must be cherished and respected.”

– Purpose Statement for Salary Guidelines, NIS Ministry Support Committee

The 2024 Compensation Guidelines for Rostered Ministers in the Northern Illinois Synod guide congregations and other organizations in establishing appropriate compensation packages.

When developing a compensation package, close consideration should be paid to the current ministry context. For specific questions, consult synod staff for assistance. Direct conversation with an accountant specializing in church finance/clergy compensation may also be helpful. Finally, Portico should always be consulted.

Ministers compensated below guidelines are most vulnerable to the current economic realities. Because of this, congregations should consider compensation early in the call process. If the congregation is consistently unable to meet compensation guidelines, the council president is encouraged to contact the Synod office.

It is synod policy that the guidelines be met for all first call ministers.

The guidelines consider the following factors: the economic climate in our synod; past, current, and predicted economic data; and all Region 5 synods’ compensation guidelines.

For 2024, the guidelines include a 3% salary increase as well as an increase for pulpit supply. A worksheet is included to assist in calculations, and an online excel calculator will be available late summer to aid congregations with 2024 compensation figures. Additionally, the digital version of the guidelines worksheet contains hyperlinks to easily navigate from worksheet to needed references.

Finally, remember that when the terms “pastor” or “deacon” are used, the guideline is specific for that roster. When the term “minister” is used, it refers to both rosters.

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COMPENSATION WORKSHEET FOR ROSTERED MINISTERS

Salary		
<u>Base Salary</u>	Find years of service on next page	(A)
<u>Merit Increase</u>	(A x (0–15%))	(B)
New Base Salary	(A + B)	(C)
Housing Computation (For ordained pastors only. For deacons, enter \$0 for lines D, E, F, G)		
If Housing Allowance is provided:	See Compensation section I.B.	(D)
If Parsonage is provided:	<u>Est. rental value of parsonage</u> (Cx30%)	(D)
If Parsonage is provided:	<u>Optional utility allowance</u>	(E)
If Parsonage is provided:	<u>Optional furnishings allowance</u>	(F)
If Parsonage is provided:	<u>Optional equity allowance</u> (C x 3–10%)	(G)
<u>Social Security Allowance</u>	(C + D) x 7.65%	(H)
<u>Defined Compensation</u>	(C + D + E + F + G + H)	(I)
Benefits – Use (I) with Portico Calculator: https://employerlink.porticobenefits.org/resources/calculators/		
<u>Health</u>		(J)
<u>Retirement</u>	(F x 12%) minimum	(K)
Disability		(L)
Group Life		(M)
<u>Other Deductions</u>	E.g. FSA or additional retirement	(N)
Total to Portico Benefit Services	(J + K + L + M + N)	(O)
Expenses		
<u>Automobile</u>	Estimated yearly amount or standard mileage reimbursement	(P)
<u>Continuing Education</u>	\$1,000	(Q)
<u>Books and other resources</u>	See III.B.4	(R)
<u>Sabbatical</u>	See III.B.5	(S)
<u>Other Expenses</u>	Traditional/additional in congregation	(T)
Total Expenses	(P + Q + R + S + T)	(U)
Totals		
If Housing Allowance is provided: Total Compensation paid by congregation	(I + O + U)	
If Parsonage is provided: Total Compensation paid by congregation	(I + O + U - D)	
Total Compensation paid to minister by congregation	(I + reimbursable expenses from U)	

2024 Minister Base Salary Chart

	Year	Base	Year	Base
starting year	0	\$42,745	13	\$53,262
after year	1	\$43,554	14	\$54,071
	2	\$44,363	15	\$54,880
	3	\$45,172	16	\$55,689
	4	\$45,981	17	\$56,498
	5	\$46,790	18	\$57,307
	6	\$47,599	19	\$58,116
	7	\$48,408	20	\$58,925
	8	\$49,217	21	\$59,734
	9	\$50,026	22	\$60,543
	10	\$50,835	23	\$61,352
	11	\$51,644	24	\$62,161
	12	\$52,453	25	\$62,970

(Each year is an increase of \$809)

Compensation beyond 25 years of experience for ministers should be agreed upon by the minister and congregation, considering factors such as retirement funding, additional vacation time, etc.

I. COMPENSATION

A. Salary

1. **Base Salary** – The suggested entry-level cash salary in 2023 is \$42,745; with a year of service is valued at \$809.

25+ years experience – Compensation of ministers with more than 25 years of service is negotiated between the minister and congregation, considering factors such as retirement funding, additional vacation time, etc.

Previous career experience – Previous career experience can be relevant to the work of the minister. Compensation for rostered ministers entering ministry after career work in previous occupations can be compensated at a rate recognizing the value of their work experience and wisdom. Time spent in college, seminary, or completing requirements is not considered previous experience. It is recommended that for every two years of professional experience in another field, the minister be credited with one year of service in ministry in the cash salary line item.

2. **Annual merit increase** – Merit increases above salary guidelines are considered for the following factors: attainment of advanced degrees, serving multiple point parishes, or fulfilling additional responsibilities (e.g., serving on a multiple staff as senior/lead minister), etc. Examples of ministry evaluations to inform your merit increases can be found at <http://nisynod.org/mutual-ministry>.

3. **Compensating part-time ministry** – Pro-rate according to reduced tasks performed time contracted with the congregation (e.g., ministers serving ½ time are paid ½ of appropriate base salary).

See Appendix D for specific instructions for part-time compensation/benefits.

B. Housing (Applies to Pastors)

1. **Pastor as homeowner** – If a pastor does not reside in a provided parsonage, it is recommended that the congregation grant a Housing Allowance. The Housing Allowance applies to all the home's expenses, such as mortgage, taxes, rent, insurance, utilities, etc. This Housing Allowance enables the pastor to acquire and maintain adequate and acceptable housing within the church's service area.

To figure Housing Allowance, use an annual fair market rental value by the “comparable sales method.” To begin, find the median value of a home in the community in which you live. Then, multiply the median value by a generally accepted rate of return of 12–15%. Median home value by zip code can be found at <https://www.zillow.com/home-values>.

Example – 2023 Median Home Value for zip code 60050 is \$246,000. Use 12% or \$29,520 to 15% or \$36,900 for fair market rental value as a guide for annual housing allowance in this area. *See Appendices B and F for important tax implications and declarations that must be followed on a yearly basis.*

2. **Parsonage provided by the congregation** – A parsonage it is considered a portion of a pastor's compensation.
 - a) Defined Compensation includes cash salary, the value of housing, and the Social Security tax allowance. Portico calculates the housing value at 30% of the minister's base salary plus the Social Security tax allowance. This housing value determines the cost of portico benefits. It is not paid to the pastor as part of compensation.

See the Synod Parsonage Guidelines in Appendix C for more details.

If the congregation does not pay all expenses, it may choose to pay a Utilities Allowance and/or a Furnishings Allowance, reflecting a fair estimate of costs, directly to the pastor. If this method is used, the pastor and congregation need to be aware of any possible increases in utility costs and tax implications.

- b) **Equity allowance** compensates the pastor for the loss of equity that results from not owning a home. The congregation is encouraged to provide such an Equity Allowance, at a rate of at least 3% of the minister's base salary.

Unless the Equity Allowance is invested in a tax-sheltered account for the individual, it becomes taxable income and must be included when figuring Defined Compensation for Portico. It is recommended that this allowance be paid directly to Portico's Optional Retirement Plan or another tax-advantaged account to avoid additional tax liability for the pastor.

II. BENEFITS

A. Taxes

1. Social Security Allowance for Self-Employment Tax (SECA)

Pastors are considered "self-employed" by the federal government. They must pay to the Social Security Administration 15.3% of their adjusted gross income (AGI), including cash salary and either housing allowance or the fair rental value of the parsonage. A Social Security Allowance shares the burden of this tax by providing what most employers provide: half of the Social Security tax. Congregations are encouraged to reimburse at least half (7.65%) of their pastor's SECA tax liability. This allowance is considered taxable income for the pastor.

2. Social Security and Medicare Tax (FICA)

Deacons are considered employees for tax purposes. The congregation is required by law to contribute one-half of the deacon's FICA tax. At the current rate, the congregation will pay 7.65% of the minister's total cash salary in the form of payroll taxes.

B. ELCA Portico Benefit Services

Portico Benefit Services (Portico) is the nonprofit benefit ministry of the ELCA.

1. Defined Compensation

Defined Compensation is a figure used by Portico to determine the congregation's financial obligation in regard to the minister's benefits provided through their services. This figure "includes base salary before payroll deductions, plus any Social Security tax allowance, housing allowance, and furnishings and utility allowance, less severance payments. If the employee lives in employer-provided housing, defined compensation is also increased by 30% of the base salary plus Social Security allowance."¹

2. Employer Retirement Contribution

A minimum contribution of 12% to the minister's Defined Compensation for all rostered ministers is strongly recommended.

In the event that a rostered minister's cash salary is below the guidelines recommended in this document (e.g., part-time ministry), the congregation is encouraged to calculate this Retirement Contribution as at least 12% of what the minister's Defined Compensation would have been, had they been compensated at guidelines for full-time ministry.

3. Other Retirement Contributions

Additional pre-tax contributions can be credited to the minister's retirement account through Portico. For example, the rostered minister may request a contribution be withheld from their salary, or that their Equity Allowance be used in this way. Consult Portico for details.

4. Portico Health Benefits Coverage

Portico provides the benefit program for rostered ministers, lay employees, and their families. Portico provides health, dental, prescription drug, retirement, disability, and group life insurance benefits in one bundled program. Plan Members may waive health coverage if they have access to valid medical insurance coverage through their spouse or another employer.

Congregations and plan members share the cost of benefits. congregations are expected to support the wellbeing of their covered plan members by paying all or a significant portion of the contributions for benefits. Plan members are expected to participate in the cost of utilizing the benefits (e.g., deductibles, coinsurance, and copays).

Portico offers a choice of ELCA-Primary health benefit options. Each fall, congregations in this synod should select one of these approved options to offer their sponsored plan members for the following year. During annual enrollment, Portico will notify congregations and institutions of the available options. Congregations should engage in conversation with their rostered minister to determine the option that best fits their needs. Current contribution rates are available at *EmployerLink/PorticoBenefits.org* or by calling Portico at (800) 352-2876.

5. Flexible Spending Accounts (FSA) and Health Savings Account (HSA)

Portico's FSA and HSA tax-advantaged accounts allow members to set aside pretax salary dollars for eligible health care and dependent (day) care expenses with no administration fee. There are specific tax benefits and requirements associated with the primary health benefit option chosen. Consult Portico for details.

¹ This is the definition provided by Portico in the Benefits Costs Calculator.

C. Other Benefits for the Wellness of Minister & Congregation

There are many benefits to negotiate in the call process. The following items are considered when reviewing or changing the compensation and benefits package.

1. Days Off

Because of the “On Call” nature of ministry, serious consideration needs to be given to a minister’s self-care. It is recommended that congregations and pastors work together so that ministers can set aside 1.5–2.0 days a week for personal time.

2. Vacation

The congregation provides four weeks per year (encompassing four Sundays) of vacation with full pay for rostered minister(s). Additional vacation weeks may be negotiated. Time spent on continuing education, churchwide or synod committees, congregational retreats, camping programs, or mission trips is not considered vacation time or time off.

3. Wholeness/Wellness

- a) **Spiritual Renewal** – It is recommended that all ministers under call be given three days to one week or more per year for spiritual renewal that is not classified as vacation or educational leave.
- b) **Spiritual Guidance** – It is recommended that all ministers have a spiritual guide during their time of call. Call the synod office and use local resources for assistance.

4. Family Leave

It is recommended that the congregation, at a minimum, provide full salary and full benefits for twelve weeks to new parents. It is also recommended that the congregation provide full benefits during other times of leave such as severe illness, trauma, or death of a family member.

It is strongly recommended that the minister and congregation negotiate these leave policies, including the length of leave and salary/benefit payments during leave, at the time of issuing the call and should be mutually negotiated.

5. **Temporary Disability**

The following are the recommendations for temporary disability:

- a) The congregation pays full compensation and benefits for the first 60 days.
- b) **Providing compensation to supplement the ELCA disability plan** – After the first 60 days of disability, the ELCA disability plan becomes effective and will pay 2/3 of Monthly Defined Compensation. Consideration should be given by the congregation to paying the remaining 1/3 of Monthly Defined Compensation.
- c) **Other compensation** – When a full-time minister receives additional compensation from a source related to their disability (e.g., Worker’s Compensation), then the congregation and the recipient should negotiate compensation so that it shall not exceed the usual monthly compensation.

6. **Special Occasion Gifts**

Christmas bonuses and other special-occasion gifts given to ministers by the congregation are taxable income. Therefore, such gifts should always be reported as taxable income and included on the recipient’s Form W-2, 1099-MISC or 1099-NEC and on Form 1040.

7. **Pulpit and Leadership Supply**

The congregation is responsible for arranging for substitute ministers to cover worship and pastoral care during vacation time, continuing education, family leave, and temporary disability. An updated pulpit supply list is available on the synod website:

<https://nisynod.org/programs/supply-pastors>.

See Appendix F for current compensation for pulpit and other ministry supply.

III. REIMBURSABLE EXPENSES

Expenses for which the minister is reimbursed are not considered part of the minister’s compensation. These are business expenses of the congregation and should be accounted for as such. Congregations should consider establishing documentation for reimbursing such expenses and avoid the use of “allowances.”

A. **Automobile**

1. **Reimbursement of miles driven** – Reimbursement for mileage must be based on IRS established rules. Generally, the IRS does not allow mileage from the pastor’s home to the church to be considered reimbursable. Rates can be found at www.irs.gov/tax-professionals/standard-mileage-rates. An automobile allowance paid as a lump sum is not recommended.
2. **Congregation purchases or leases a car** – Congregations may consider the purchase or lease of an automobile for use by the minister. Personal use of the vehicle may have tax implications for the minister. The minister and congregation may negotiate reimbursement of personal use at a rate comparable with the above IRS standard.

B. Continuing Education

Roster ministers document continuing education in their annual Report to the Bishop.

1. **Continuing education reimbursement** – The ELCA recommends a minimum of \$1,500 yearly for a minister's continuing education. The minister should provide 1/3 of this amount, with the congregation providing 2/3.
2. **First Call Theological Education (FCTE)** – FCTE is an ELCA requirement for a minister's first three years of service. It helps the transition from seminary to congregational ministry and fulfills the continuing education requirement during that time. The financial obligation remains the same as above.
3. **Time for continuing education** – It is recommended that the congregation allow 14 days (including two Sundays) for continuing education to meet the recommendation of 50 contact hours per year of intentional continuing education.
4. **Resource reimbursement** – Congregations are encouraged to provide reimbursement for books and resource materials up to \$700 per year.
5. **Sabbatical leave** – Each congregation is strongly encouraged to develop a sabbatical leave policy and budget to cover expenses associated with the sabbatical and coverage for the congregation. It is especially important to plan ahead and include this policy when establishing a call agreement between a congregation and a new minister. More information is available at nissynod.org/pages/sabbaticals.

C. Conference Expenses

All ministers under call are required to attend meetings of the Synod Assembly and other meetings called by the bishop. Attendance of the minister at the Synod Professional Leadership Conference is strongly encouraged. Expenses for these events should be budgeted and paid by the congregation, unless the agency or group calling the meeting reimburses the expenses.

D. Expenses of Employment for a Minister's Accompanying Spouse

Congregations are encouraged to be sensitive to the employment needs of a relocating minister's accompanying spouse. Recognizing that two income families are now the norm, the congregation can help the spouse find employment by paying for recertification or re-licensing. Other non-monetary ways are especially encouraged, such as connecting the spouse with local employment agencies or potential employers.

E. Moving Costs

It is expected that congregations pay moving expenses for a newly called pastor. Moving expenses for a pastor are no longer a deductible expense except for certain members of the Armed Forces. Therefore, any reimbursement or payment of these expenses for the pastor by the congregation will need to be reported as taxable income to the pastor (Form W-2, Box 1).

F. Other Expenses

Congregations are encouraged to reimburse the minister for other expenses incurred related to the ministry of the congregation.

APPENDICES

Appendix B – Tax Implications for Housing

Declaring housing allowance for tax purposes

A minister who receives a housing allowance may exclude the allowance from gross income to the extent it's used to pay expenses in providing a home.

This is a significant tax advantage giving pastors the ability to exclude from federally taxable income that part of compensation that is used to provide a home (Internal Revenue Code section 107). Please remember that this is not an exclusion for income used in determining Social Security or SECA tax obligations, and the amount may differ from the housing allowance included in the pastor's compensation.

The IRS has information on what can be declared for housing. See *IRS Publication 517: Social Security and Other Information for Members of the Clergy and Religious workers*

How much of a pastor's compensation can be used as the Housing Exclusion?

Only the lowest of the following can be used when the pastor files his or her federal income tax return:

- The fair rental value of the home
- The amount actually spent to provide a home
- The amount officially designated as the housing allowance

How is the Housing Allowance handled on the W-2?

The housing allowance amount is always excluded from federal income. This means that the congregation or specialized ministry excludes this amount from Box 1 of the W-2. The amount will, however, be entered in Box 14 of the W-2, which is merely an information item. A pastor should always check with her or his own tax advisor for personal questions or concerns about the housing allowance or other tax issues.

How is Housing Allowance Declared?

The congregation must officially designate a certain portion of the pastor's income in writing (e.g., a council resolution, meetings minutes, or budget line item) as housing allowance in advance of the calendar year it's declared; or in advance of a pastor receiving a new call. The following example may be used to officially declare an IRS housing allowance:

The council, after considering the request of the Rev. _____ to designate an amount of compensation as a housing allowance for the amount expected to be spent to rent or otherwise provide a home during the period 202__ to 202__, and in light of the Federal Income Tax law and of the established salary level, on motion duly made and seconded, voted to adopt the following resolution:

Resolved that the Rev. _____, pastor of _____, is to receive a total cash salary of \$_____ for the year 202____, of which \$_____ is hereby designated as housing allowance in response to his/her request and acknowledgement.

Secretary's Signature _____ Date _____

The Northern Illinois Synod cannot provide specific tax or legal advice to rostered ministers, congregations or specialized ministries. If you have questions about tax matters or legal issues, contact a qualified tax adviser or attorney who is knowledgeable about the unique tax and legal situations for rostered ministers, congregations and specialized ministries. Information provided by the IRS specifically for churches and religious organizations can be found at: <http://www.irs.gov/pub/irs-pdf/p1828.pdf>.

Appendix C – Synod Parsonage Guidelines

A parsonage is the home provided by the congregation for its pastors. It is to be an aid in the carrying out of ministry. In its care of the church, the congregation will want to provide a good home.

The guidelines on the following pages are a way to help both pastor and congregation. Following them will help the congregation become aware of needed improvements and let it know if a synod-wide standard has been achieved. It will be in a position to become aware of abuses of the parsonage property.

Since the parsonage is the pastor's home, privacy should be respected. Congregation members are expected to follow the same standards of politeness for such things as entering the parsonage as they would for any other home in the community.

The quality of the parsonage should meet a standard set by the homes of the majority of the congregation's members. The size should be adequate to accommodate families. Contrary to a tenant/landlord scenario, the pastor normally has little choice of residence. The relationship between the pastor and congregation is not based on a lease or rental agreement, but upon a common bond in the service of Christ Jesus.

The following are specific guidelines for congregations with a parsonage. These are guidelines that congregations and pastors should use to discuss the maintenance, repair, and responsibilities relative to a church – owned house. These suggestions are not exhaustive; if a local situation is not covered by this document, it should be noted and addressed locally. Because it is the home of the pastor, the desires of the pastor should be consulted as changes are necessary.

1. It is recommended that the following appliances be provided in the parsonage:
 - stove
 - refrigerator
 - washer and dryer
 - dishwasher
 - garbage disposal (optional)
 - air conditioning
 - cable/satellite/TV antenna
 - soft water system (if needed)
 - humidifier/dehumidifier (if needed)
2. It is recommended that the following utilities be paid by the congregation:
 - electricity
 - gas
 - water
 - internet access
 - cable/satellite TV
 - telephone
 - soft water service (if needed)
3. Items that would normally be supplied by the congregation include:
 - paint
 - wallpaper
 - window coverings
 - floor coverings
 - light fixtures
 - ceiling fan(s)
4. When the pastor moves into a parsonage, the congregation should see that it is thoroughly clean and should usually plan to redecorate. The colors, fabric, design, etc., selected in the redecoration would normally be selected by those who will be living in the house in consultation with the appropriate committee. The congregation would determine the price ranges for these items.
5. Parsonage maintenance and repair should be listed as a separate line item in the annual budget, with a clear understanding of who has the authority to spend these budgeted funds.
6. There should be an annual inspection of the parsonage that is conducted with the pastor.

7. The pastor and congregation should develop and annually update a list of necessary and desired repairs, maintenance, modernization, redecorating and remodeling projects and together prioritize these projects.
8. There should be clear understanding about how regular maintenance and emergency repairs are to be handled. It is suggested that the pastor be authorized to spend a specified dollar amount at his or her own discretion. Any repairs in excess of this amount would require approval of the property committee or the congregation council.
9. The grounds around the parsonage are primarily the responsibility of the congregation. The congregation should see that the lawn, shrubbery and flower beds are in good condition when a pastor moves into the parsonage. The pastor may be expected to care for these grounds (mow, rake; remove snow; apply fertilizer, insecticides, and herbicides) or these responsibilities may be shared by the congregation. (The division of labor should be negotiated by the pastor and the council during the call process.)
10. Congregations should consider taking care of the grounds around the parsonage while the pastor is on vacation or study leave, if it is decided this is the pastor's responsibility.
11. The congregation should provide suitable garage space for the pastor's automobile(s). Normally, this would be space for two vehicles.

Appendix D – Part-Time Ministry Compensation Considerations

As congregations in this Synod consider changing a pastor's call from full-time to part-time, it needs to be done in consultation with the synod office and thought be given to the following:

1. In order for a pastor to remain on the roster for Ministers of Word and Sacrament, a pastor must serve in a call of at least 15 hours per week.
2. It should be understood that part-time status pertains to salary, responsibilities and hours. It may also include the proportional number of Sundays (e.g., $\frac{3}{4}$ time means three out of four Sundays) depending on the particular setting of ministry.
3. Regardless of the type of part-time call, minimum contribution levels still apply for Portico health benefits. These benefits are not proportional.
4. Please refer to the ELCA Model Constitution for extending a call to pastors serving more than one congregation.

Appendix E – Ministry Couple Compensation Considerations

There are matters to be considered when a ministry couple is called either by a single congregation or by different congregations.

1. **Two Individuals** – Congregations should respect that ministers who are married to each other are distinct individuals, and therefore compensate each as such. Compensation for each member in the couple should be based on the guidelines as each may bring different education and years of service to a call.
2. **Portico Benefits** – When a ministry couple is called to different congregations, Portico determines the health care contributions based on the salaries and type of call (full-time, part-time) for each minister. These amounts are not negotiable. When multiple congregations are calling a ministry couple, it is expected that each congregation will contribute its proportional share to health care.
3. **Housing Allowance for Ministry Couples**– When determining compensation for a ministry couple, it is recommended that each minister is compensated for housing as if they were not part of a ministry couple. For example, if a congregation provides a parsonage for one minister, the other minister would receive a housing allowance. If a ministry couple is called to multiple congregations, those congregations need to communicate with each other about how a housing allowance will be provided.

Appendix F – Guidelines for Pulpit Supply

The following fee structure is offered for pulpit supply as a minimum reimbursement:

- One Service – \$200 + mileage @ current IRS rate.
Tasks assumed: Lead worship, preach and preside at Holy Communion.
- Additional services on the same date – \$50 each.
- Services requiring an additional trip (Saturday night, Sunday evening, etc.) – \$100/service + mileage @ current IRS rate.
- Pastoral visitation – \$30–\$35/hour + mileage @ current IRS rate.
- Leading adult forums, teaching confirmation, etc. – \$50 each.