

# 2022 COMPENSATION GUIDELINES

for  
Rostered Ministers



**Northern Illinois Synod**  
**Evangelical Lutheran Church in America**  
God's work. Our hands.

Approved:	Northern Illinois Synod Ministry Support Committee	March 25, 2021
	Northern Illinois Synod Council	April 10, 2021
	Northern Illinois Synod Assembly	_____

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**2022 Compensation Guidelines for Rostered  
Ministers in the Northern Illinois Synod, ELCA**

***“The gifts he gave were that some would be apostles, some prophets, some evangelists, some pastors and teachers, to equip the saints for the work of ministry, for building up the body of Christ.” - Ephesians 4:11-12***

***“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 2022 Compensation Guidelines for Rostered Ministers in the Northern Illinois Synod are a discussion starting point for congregations and other organizations in establishing appropriate compensation packages. They are not meant to address every situation in every congregation at every time.

When developing a compensation package, close consideration should be paid to the current ministry context. These are only guidelines. 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 who receive minimum pay and are compensated below guidelines are most vulnerable to the current economic realities. Because of this, congregations should consider compensation early in the call process. The priority in calling a minister should be the ministry needs and opportunities of the congregation. When a minister only serves a few years because a congregation cannot continue to properly compensate a minister, it does a disservice to the minister and the church.

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 2022, the guidelines have been revised for clarity, and include a 2% salary increase which is in line with the cost-of-living average in the US.

Worksheets are included in the appendix to assist in calculations. 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.

May God bless our work together! God’s Work. Our Hands.

Submitted by NIS Salary Guidelines Subcommittee:

Pr. Vince Marolla  
Beacon of Hope Hospice, Galesburg

Pr. Douglas Liston  
Joyful Harvest Lutheran Church, Johnsburg

Mr. Bill Nelson  
First Lutheran Church, Geneseo

Pr. Marilyn Hanson, Advisor  
Northern Illinois Synod, ELCA

## I. COMPENSATION

### A. Salary

#### 1. **Base Salary – The suggested entry-level cash salary in 2022 is:**

**For a rostered minister** -- \$40,300; a year of service is valued at \$765. See Appendix A for a breakdown by years of service.

**When computing Base Salary, there are other factors to consider.** The completion of annual continuing education can justify a minister's increase for adding a year of experience. Compensation beyond 25 years of experience should be agreed upon by the minister and congregation, considering factors such as retirement funding, additional vacation time, etc.

**Compensation for part-time positions**, such as interim ministry, should be pro-rated according to time contracted with the congregation. For instance, a minister serving one-half time with a congregation should be paid one-half the appropriate base salary.

**Previous Career Experience** should be considered. Most previous experience is relevant to the work of the minister. Rostered leaders who enter ministry after years of work in other occupations should be compensated at a rate that recognizes the value of their work experience and maturity. It is recommended for purposes of calculating cash salary, that for every two years of professional experience in another field, the minister be credited with one year of professional experience in ministry.

#### 2. **Annual Merit Increase** – In addition to guideline increases, an annual salary increase for merit can be justified by the following factors: attainment of advanced degrees, serving multiple point parishes, or fulfilling additional responsibilities, such as serving as a senior minister on a staff. The synod provides a format for ministry evaluation and consider merit increases accordingly. Forms are online at <http://nisynod.org/mutual-ministry>.

### B. Housing (choose either 1 or 2) – FOR PASTORS ONLY

#### 1. **Pastor as Homeowner** - If a pastor owns or rents his/her own home, it is recommended that the congregation grant a Housing Allowance. The Housing Allowance is applied to all the home's expenses, such as mortgage, taxes, rent, insurance, utilities, etc. With this Housing Allowance, the pastor should be able to acquire and maintain adequate and acceptable housing within the church's service area.

One way to determine a figure for Housing Allowance is to 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, between 12 and 15%. Median home value by zip code can be found at <https://www.zillow.com/home-values>.

**Example** – 2021 Median Home Value for zip code 60050 is \$203,630. Use 12% or \$24,435 to 15% or \$30,544 for fair market rental value as a guide for annual housing allowance in this area.

When the pastor receives a Housing Allowance, there are tax implications for both the congregation and the pastor that must be followed. For more information, consult Appendices B and D. **Congregations should review the pastor's housing allowance annually.**

2. **Parsonage provided by the congregation** - If the pastor lives in a parsonage, Portico states that the value of such housing must be determined to figure the pastor's Defined Compensation. They use 30% of the pastor's base salary. **This assumes the congregation pays all housing-related expenses.** See the Synod Parsonage Guidelines in Appendix C for more details on parsonage guidelines.
  - a) 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 tax implications.
  - b) The congregation is also encouraged to provide an **Equity Allowance**. This compensates the pastor for the loss of equity associated from not owning a home. It helps provide for the pastor and family in the event of retirement, death, or disability, as well as purchasing housing later in ministry when a parsonage is unavailable. An allowance in the range of 3-10% of the pastor's annual cash salary is recommended.
  - c) 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. However, when such payment is made directly to Portico's Optional Pension Plan or other tax-advantaged account, it can be excluded. See note II.B.3. below.
  - d) If a congregation sells a parsonage, it is recommended that the assets be retained to assist in financing pastor-owned housing.

## II. BENEFITS

### A. Taxes

1. For Pastors (Social Security Allowance for Self-Employment Tax) – Providing for the pastor's retirement is the congregation's responsibility. However, pastors are considered "self-employed" by the federal government. They must pay to the Social Security Administration 15.3% of their total annual 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 50% (7.65%) of their pastor's Social Security tax liability. This allowance is taxable.
2. For Deacons (Social Security Tax (FICA) and Medicare) – Providing for the deacon's retirement is the congregation's responsibility. Deacons are considered employees for tax purposes. The congregation is required to contribute one-half of the deacon's FICA/Medicare tax. The current FICA tax rate for an employee is 15.3% of their total cash salary. Therefore, congregations are required to pay one-half of the tax or 7.65% of the total cash salary.

### B. ELCA Plan through Portico

#### 1. Defined Compensation

- (a) **For Pastors** – Portico uses Defined Compensation to determine the amount of a congregation's required Retirement/Pension Contribution as well as the contribution for a pastor's Health and Other Benefits.
  - (i) **Pastor as Homeowner** – Defined Compensation is the sum of the pastor's actual cash salary, housing allowance, and Social Security Allowance.

- (ii) **Pastor in a Parsonage** – Defined Compensation is the sum of the pastor’s actual cash salary, housing computation, and Social Security Allowance. The housing computation is: 30% of cash salary, plus any allowances paid directly to the pastor (i.e., furnishings and utilities).

**(b) For Deacons** – Portico uses Defined Compensation to determine the amount of a congregation’s required Retirement/Pension Contribution as well as the contribution for a deacon’s Health and Other Benefits. Defined Compensation is comprised of the deacon’s actual cash salary and any additional allowances.

2. **Retirement/Pension Contribution** – A **minimum** pension contribution of 12% for all rostered ministers is strongly recommended and can be exceeded. If a congregation is unable to meet the salary guidelines, it is recommended they make their pension contribution based on guidelines. This has small financial impact on a congregation yet assists the rostered minister greatly in retirement. Consult Portico to ensure correctness.
3. **Optional Pension Contributions** – Use Portico to make additional pre-tax contributions toward pension, deferring tax liability. These can come from: a rostered minister’s salary, by making regular deductions; the congregation, by making housing equity contributions; or outside sources, such as previous retirement plans and inheritance. Consult Portico for details.
4. **Portico Health Benefits Coverage** – Portico Benefit Services, the nonprofit benefit ministry of the ELCA, 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.\* This program is designed to address the needs of rostered ministers and provide seamless benefits during change of call, leave from call, and other events unique to ministry. A bundled approach helps ensure rostered ministers and lay employees are protected against significant financial loss from a variety of risks. Through Portico, congregations\*\* in this synod and across the country pool their collective purchasing power to provide benefits in a cost-effective manner. For more information, see the ELCA Philosophy of Benefits at [PorticoBenefits.org/philosophy](http://PorticoBenefits.org/philosophy).

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).

The ELCA Church Council has approved a balance of cost-sharing between congregations and plan members. Portico offers a choice of ELCA-Primary health benefit options that fit this approved balance. 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 which options fit within the range that the ELCA Church Council has approved. 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](http://EmployerLink/PorticoBenefits.org) or by calling Portico at 800.352.2876.

\*A plan member may waive health coverage if they have access to valid medical insurance coverage through their spouse or another employer.

\*\*“Congregations” may also refer to multi-point parishes or other non-parish ministry agencies such as Bible camps, long-term care facilities, hospitals, campus ministries, etc.

5. **Flexible Spending Accounts (FSA)** – Portico’s FSA allows 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 regarding an FSA. Consult Portico for details.

**C. Other Benefits for the Wellness of Minister & Congregation**

There are many benefits to negotiate in the call process. Discussing the following items in advance can help ministers and congregations avoid conflict later when it seems that the benefits are changing.

1. **Workweek** – Because of the “On Call” nature of ministry, serious consideration needs to be given to a minister’s self-care. It is recommended that ministers be encouraged to set aside 1.5 – 2.0 days a week for personal time.
2. **Vacation** – The congregation should provide four weeks per year (encompassing four Sundays) of vacation with full pay for its minister(s). Additional vacation weeks may be negotiated. Time spent on continuing education, churchwide or synodical committees, congregational retreats, camping programs, or mission trips is not considered as vacation time or time off.
3. **Wholeness/Wellness** – It is important that ministers be well in all areas of the wholeness wheel. In addition to wellness information available on the Portico website, additional information may be available. Contact the synod Ministry Support Committee:  
<https://nisynod.org/programs/ministry-support-committee>
  - 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. It is suggested that the minister spend this time at a retreat center or facility where the minister can fully focus on “renewal.” Ministers should ensure pastoral care coverage during this time away.
  - 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** – The church places a high value on family. It is vital that the minister has time to welcome a child and bond as a family. It is also important that family leave be given by the congregation for other times such as during periods of 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. The length of the leave and the salary and benefits that the congregation will provide the minister should be mutually negotiated.

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.
5. **Temporary Disability** – the following are the recommendations for temporary disability:
  - a) **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 66 and 2/3% of Monthly Defined Compensation. Consideration should be given by the congregation to paying the remaining 33 and 1/3% of Monthly Defined Compensation.

- c) **Other compensation** - If a full-time minister, because of the disability, receives compensation from some source other than the ELCA disability plan, such as 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 not tax-free gifts but represent taxable compensation. Therefore, such gifts should always be reported as taxable compensation and included on the recipient's Form W-2 or 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, family leave, and temporary disability. Information regarding supply pastor payments, as well as a list of persons available for supply, can be found on the synod website: <https://nisynod.org/programs/supply-pastors>.

### III. REIMBURSABLE EXPENSES

Those expenses incurred by the minister that are reimbursed to the minister are regarded as a business expense of the congregation and not as compensation. As tax implications may be magnified if an allowance is given for expenses as opposed to being reimbursed for the actual expense, congregations should consider establishing "accountable plans" for paying expenses to ministers.

#### A. Automobile

- 1. **Reimbursement of miles driven** - Reimbursement for actual business miles driven at the IRS established rate. IRS mileage rates can be found at [www.irs.gov/tax-professionals/standard-mileage-rates](http://www.irs.gov/tax-professionals/standard-mileage-rates).
- 2. **Congregation purchases or leases a car** – Congregations may consider the purchase or lease of an automobile for use by the minister. Often the cost to the congregation is no greater than a fair "cents-per-mile" reimbursement. Ministers will assume some IRS liability for non-business use of the vehicle. The congregation may also choose to have the minister reimburse the congregation for personal use of the vehicle at a rate comparable with the above IRS standard.
- 3. **An automobile allowance paid as a lump sum is no longer recommended.**

#### B. Continuing Education

The minister, in consultation with the congregation, is strongly encouraged to annually prepare and submit a continuing education covenant to the synod office.

- 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 replaces the continuing education requirement as stated above during this time. The financial breakdown would be the same: minimum of \$1,500, split 1/3 by minister and 2/3 by congregation.
- 3. **Required time for continuing education** – A minimum of 50 contact hours per year of intentional continuing education is strongly encouraged. To meet this requirement, it is recommended that the congregation allow 14 days (including two Sundays) for continuing

education. The congregation and the minister should negotiate how to handle congregational ministry during the minister's absence.

4. **Resource reimbursement** - Congregations are also 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. It is especially important to plan ahead and include this policy when establishing a call agreement between a congregation and a new minister. A concise, informative webpage concerning sabbaticals is available at [nisynod.org/pages/sabbaticals](http://nisynod.org/pages/sabbaticals).
6. **Leadership during Continuing Education and Sabbatical** – During all Continuing Education time away, a substitute minister is to be secured and paid by the congregation. (See Section II. C. 7) For sabbatical leaves, compensation should be more than the standard supply preaching rate due to the interim minister's additional duties.

### **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 also normally a part of the business of the congregation. Expenses for attendance at 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 a congregation will 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.

### Appendix A – 2022 Minister Base Salary Chart

	Year	Base		Year	Base
starting year	0	\$40,300		13	\$50,245
after year	1	\$41,065		14	\$51,010
	2	\$41,830		15	\$51,775
	3	\$42,595		16	\$52,540
	4	\$43,360		17	\$53,305
	5	\$44,125		18	\$54,070
	6	\$44,890		19	\$54,835
	7	\$45,655		20	\$55,600
	8	\$46,420		21	\$56,365
	9	\$47,185		22	\$57,130
	10	\$47,950		23	\$57,895
	11	\$48,715		24	\$58,660
	12	\$49,480		25	\$59,425

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.

### Appendix B – Tax Implications for Housing Allowance

#### Figuring Housing Allowance in Guidelines versus Housing Allowance for Taxes

When figuring housing allowance for these guidelines, this figure might be considered “hypothetical.” That is, it is a number that both the pastor and the congregation can agree on, based on the given circumstances.

However, due to tax requirements and implications (as stated below), a pastor can ask for a “real” housing allowance number that reflects the pastor’s actual costs, if this meets the IRS requirements. If the pastor suggests a “real” housing allowance number greater than the “hypothetical” one calculated in the salary guidelines, the difference is taken from the pastor’s total salary.

This way, the figure has zero net effect on the pastor’s total compensation in the congregation’s annual budget or defined compensation figures for Portico. Congregations may want to merge the “salary” and “housing allowance” line items in the budget to reflect this computation.

#### **Here are the tax requirements:**

*The clergy housing allowance exclusion allows pastors to exclude a portion of their income from taxes if it can be justified to the IRS as housing expenses. The amount that can be excluded from taxable income as housing allowance is always the smallest of the following:*

- 1) Amount officially designated in advance as “housing allowance” by your congregation or church organization.
- 2) Amount spent for the pastor’s primary residence by the pastor.
- 3) Fair rental value of the pastor’s home, including furnishings and cost of utilities (owned or rented).

## Justification and Documentation of Housing Allowance

It is the pastor's responsibility, and not the congregation's, for justifying a "real" housing allowance to the IRS. Items that can be claimed as "housing allowance" include the following:

- Rent on leased property
- Payments on purchase of a home (including down payment, acquisition costs, mortgage payments, both principal and interest)
- Garage rental (if not included in above)
- Real estate taxes
- Utilities (gas, electricity, water, sewer, oil, trash pickup, phone/cable/satellite/internet)
- Insurance (rental, homeowner's, fire, extended coverage, liability, contents, flood)
- Repairs and maintenance
- Improvements and remodeling
- Furnishings and appliances
- Maintenance items (household cleansers, light bulbs, pest control, etc.)
- Yard maintenance and snow removal

It is the employer's responsibility to officially designate a certain portion of the pastor's income in writing (e.g., a council resolution, meeting minutes or budget line item) as housing allowance, prior to payment being made. The employer will need to provide this information to the pastor whether it provides housing or not. The employer must report housing allowance separate from gross income on IRS Form W-2 in Box 14. Label the income as housing allowance.

### Draft Language for Church Council Action on 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. While Rev. \_\_\_\_\_ is called to serve this congregation in his/her current position, the above amount of designated housing allowance shall apply to all future years until modified.*

Secretary's Signature \_\_\_\_\_ Date \_\_\_\_\_

### Additional Resources

It is in the best interest of the pastor and congregation to be in consultation with a tax professional familiar with clergy compensation. Additionally, Portico provides excellent resources on their website to inform the pastor and the employer.

**Finally, the following resource is recommended:** *IRS Publication 517: Social Security and Other Information for Members of the Clergy and Religious workers.*

## **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, of course, 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 - Compensation Worksheet for Rostered Ministers

<b>Salary</b>				
	Base Salary	(Find years of service in Appendix	(A)	
	Merit Increase	(0 - 15% of Line A)	(B)	
	New Base Salary	(A + B)	(C)	
<b>Housing (For ordained pastors only. For deacons, enter \$0 for line D)</b>				
	If Housing Allowance is provided:	(see Compensation section I.B.)	(D)	
	<b>Equity Allowance</b> If Parsonage is provided:	(rental value of parsonage - (C x 30%))	(D)	
	If Parsonage is provided:	Optional utility allowance	(X)	
	If Parsonage is provided:	Optional furnishings allowance	(Y)	
	If Parsonage is provided:	Optional equity allowance	(Z)	
<b>Social Security</b>		(C + D) x 0.0765	(E)	
<b>Defined Compensation</b>		(C + D + E + X + Y + Z)	(F)	
<b>Benefits</b>	See Portico Calculator: <a href="https://employerlink.porticobenefits.org/resources/calculators/">https://employerlink.porticobenefits.org/resources/calculators/</a>			
	Health		(G)	
	Retirement	(12% minimum of F)	(H)	
	Disability		(I)	
	Group Life		(J)	
	Other	(Flex Spending, add'l retirement, etc. - remember to make appropriate payroll deduction)	(K)	
		(G + H + I + J + K) Total to Portico Benefit Services	(L)	
<b>Expenses</b>				
	Automobile	(Estimated yearly amount or standard mileage reimbursement)	(M)	
	Continuing Education	(Congregation pays 2/3 of \$1500)	(N)	
	Books and other resources		(P)	
	Sabbatical	(See III.B.5)	(Q)	
	Other Expenses	(Traditional/additional in congregation)	(R)	
		Total Expenses (M+ N + P + Q + R)	(S)	
<b>Totals</b>				
	Total Compensation paid by congregation	(F + L + S)		
	Total Compensation paid to minister by congregation	(F + S - Q) until sabbatical is taken		