

## **Treasurer's Report**

June 7, 2019

In the Treasurer's Report for this year, I'll be providing a review of the recently completed fiscal year and some brief comments on the current year. Continuing with what we started a couple of years ago, for the proposed budget for 2020, I'll provide two versions; a narrative version of the budget explaining what ministries are supported in each area, along with the usual spreadsheet style format containing all of the detailed line item amounts.

### **Financial status at the close of the recently completed fiscal year**

2018 was a challenging year. We began the year in hope that we might be able to start a new trend in congregational giving by seeing another modest increase in giving or at least equaling the giving amount received in 2017. The first two months of 2018 maintained that hope, but over the remainder of the year, with the exception of the month of December, we fell further and further behind last year's giving amount. Our budget for the year anticipated a decrease in giving, so that despite the significant decrease in giving from the congregations, we were able to complete the year with a small surplus. Any time you can complete a fiscal year with a surplus, it's a good thing, but that positive message is overshadowed by the disappointment of a steep decrease in giving, especially coming on the heels of a year where giving had increased.

Still, I am always grateful for the support that we receive from our congregations and ever hopeful that the giving received will continue to provide for doing the work that God has called us to do as the Central States synod.

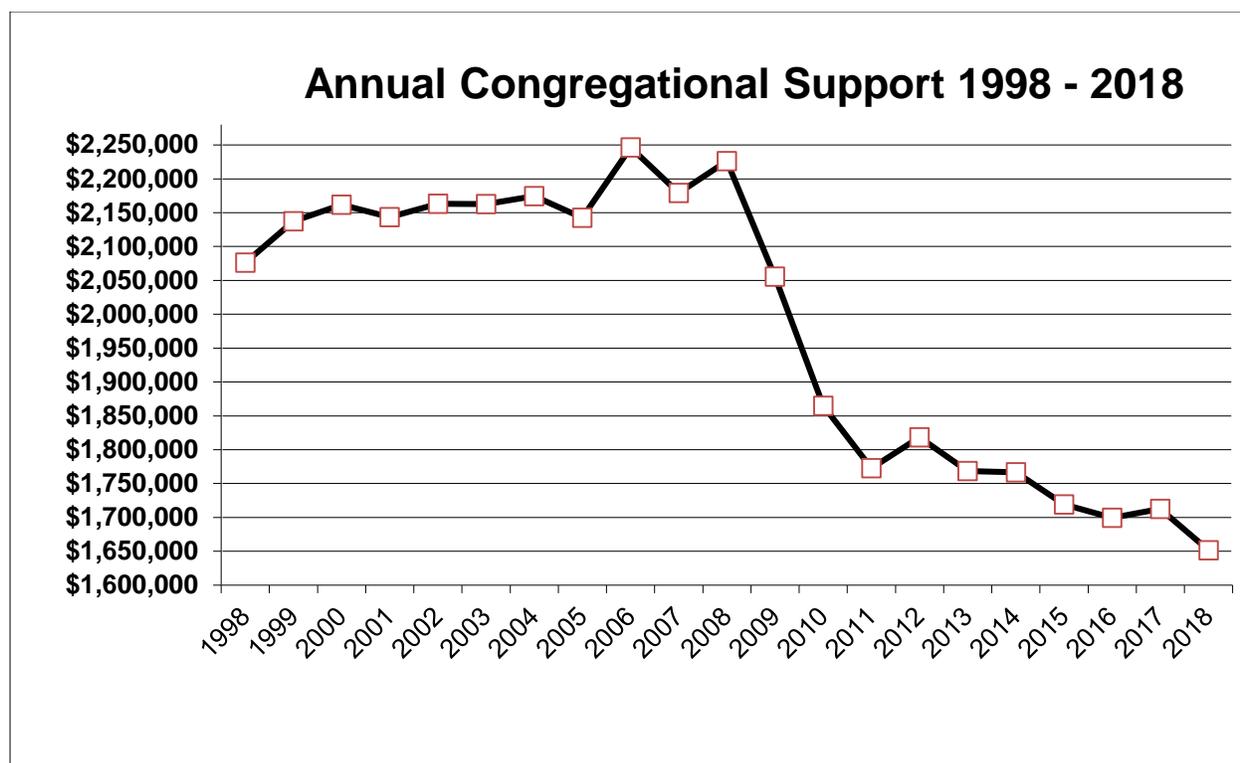
### **Income vs. Expenditures**

Total Expenditures for 2018 were \$1,707,052. Total Revenue & Support was \$1,713,549, which was \$17,251 less than anticipated and \$71,131 less than the previous year. The synod ended the year with a \$6,497 surplus in our operating budget, as compared to a \$25,217 surplus in 2017. The spending reductions implemented during the year helped to achieve this surplus.

A detailed listing of the actual income and expenditures for 2018 is included in the attached budget spreadsheet. Refer to the "FYE 1/31/2019 Actual" column for the year 2018.

### **Congregational Support**

The synod experienced a 3.7% decrease of \$61,120 in congregational support from the previous year, decreasing from \$1,712,773 to \$1,651,653. As I mentioned previously, this is a pretty steep drop that is disappointing after the small increase in giving that we experienced in 2017. In fact, this was the largest single year decrease since 2011. The following graph shows this as well as the giving trend over the past 20 years.



A report detailing the support received in 2018 from each congregation of the synod is attached as a part of this report. I encourage you to look up the amount contributed by your congregation and the annual intent for the year to make sure that they are correct and accurately represent your congregation's wishes.

#### ELCA Churchwide

In 2018, the synod continued to contribute to the Churchwide organization at a 50% rate. This means that half of the donations received from our congregations and from the annual appeals are shared with the larger church. The total contributed was \$833,576, which was a decrease of \$33,166 or 4.0% from the previous year.

#### Annual Audit

The annual audit of our accounts and practices for the 2018 fiscal year was not yet completed at the time of the writing of this report. If it is completed prior to the Assembly, I will have a few copies of the audited financial statements available for review at the Assembly. If it's not completed prior to the Assembly an electronic version will be made available on the synod web site.

#### Current fiscal year budget, calendar year 2019

The Synod Council revised the approved budget for the current fiscal year to create a "spending budget" that takes into account additional or new information received since last year's assembly. This spending budget is included in the attached detailed budget spreadsheet as the "Revised" column for 2019 (FYE 1/31/2020).

For the 2019 spending budget, the following key changes were made:

- a. Lowered the anticipated Congregational support amount from \$1,680,000 to \$1,640,000
- b. Lowered expectations for reimbursements to be received by \$14,000
- c. Decreased the amount to be shared with Churchwide by \$20,000
- d. Lowered the anticipated expenses for Synod Salaries & Benefits by \$15,852
- e. Decreased the amount for Travel from \$51,000 to \$45,000
- f. Decreased the amount for Office expenses by \$12,548

These changes resulted in a balanced spending budget for the year at a spending level that is almost \$55,000 lower than the approved budget.

As mentioned above, the amount of expected congregational support was reduced by \$40,000. Those attending the Assembly last year will recall that this was the amount added during discussion on the budget. Given the decrease in giving that we saw in 2018, it did not seem realistic to expect the larger amount to be received in 2019. This would require a one year increase of approximately \$29,000 and this has only happened 3 times in the last 20 years. This required decreasing several expense items in the budget, but the items that were increased at the Assembly last year were not included in those reductions.

I would like to mention that the first several months of giving from our congregations for the current fiscal year have not been good. Giving in February was a particularly low amount. I suspect this may have been related to the weather conditions that month which were harsh across most of the synod. As you all know, the work of the church continues, and so do the expenses, even if the weather interferes with attendance at worship services. I would ask that you encourage your congregation to strive to maintain their intended amount of support for the synod, just as each congregation encourages its members to maintain their level of giving despite the bad weather.

### **Proposed budget for calendar year 2020, Fiscal Year Ending January 31, 2021**

The proposed budget for the fiscal year ending on January 31, 2021 is shown in the attached detailed budget spreadsheet for your consideration. This is shown in the "Proposed" column for the year 2020 (FYE 1/31/2021) in the attached budget spreadsheet. This budget will be presented for approval during the Assembly.

In addition to the usual spreadsheet style format for the budget, you will also find a narrative style budget document that will help to better relate the budget dollars to the ministries of the synod. This year's narrative budget is organized around the synod's mission priorities that the Executive Committee and Synod Council have identified. These missions in priority order are:

1. Provide, maintain, and grow congregation leadership
2. Pastoral care and oversight for rostered ministers
3. Nurturing mission through congregations
4. Strengthening relationships
5. Interpreting the work of the church

The budget presented is targeting congregational giving of \$1,625,000, which is a decrease of \$15,000 from the current year's budget. In addition, we are anticipating a large individual donation of \$20,000 to be used in support of the synod's ministries. In this budget our Total Support & Revenue will support our anticipated Total Expenses of \$1,706,951.

### **Mission Endowment Fund**

Authorized by the 1999 Synod Assembly, the Mission Endowment Fund is celebrating 20 years of providing financial support for a variety of ministries across the synod that are not supported by the synod's operating budget.

The Mission Endowment Fund receives planned gifts and bequests from wills, estates, and congregation closures. The principle is invested and produces annual earnings to benefit leadership development in the form of: rostered persons' continuing education and sabbatical leave, lay schools of theology, seminarian scholarships and seminary graduates' debt retirement. The earnings also support outreach in our synod including: new ministry starts and congregational revitalization.

A donor can designate an endowment gift toward a specific purpose in the Fund or the donation can be included in the Central States Legacy Fund, which will support all of the purposes mentioned above.

I encourage all rostered leaders, lay leaders, and congregations to take advantage of the support available from the Mission Endowment Fund. For more information, please go to the synod web site or you can contact me and I'll be delighted to help you.

In closing, I would like to express my thanks to the members of the Mission Budget Team for all of their good work throughout the year. During this past year, the members of the team were:

Bishop Roger Gustafson

Dennis Allerheiligen

Rev. Chad Langdon

Barbara Beadle

Rev. Susan Candea

It is an honor and privilege for me to serve the synod and I am blessed to be able to work with each of these good and faithful servants.

Respectfully submitted,

Scott Schulte

Treasurer

# 2020 Narrative Budget

To prepare the proposed budget for the 2020 fiscal year, the Executive Committee decided to take a different approach for determining the amounts to be spent in the different areas of the budget. We wanted the budget to more accurately reflect what our priorities are or should be and only include those items in the budget that supported those priorities.

Whenever an attempt is made to establish a priority it requires open discussion and a sufficient amount of time to establish a consensus among all of the parties involved. We identified five broad priorities for the synod to provide guidance for the budget discussions and included a target percentage for the amount of the budget that should be allocated for each. These five priorities are:

1. Provide, maintain, and grow congregation leadership (45%)
2. Pastoral care and oversight for rostered ministers (20%)
3. Nurturing mission through congregations (15%)
4. Strengthening relationships (10%)
5. Interpreting the work of the church (10%)

With these priorities in mind, the 2020 budget was prepared by organizing most of the existing budget items into these five areas. As we look ahead to the budgets for 2021 and beyond, much more discussion is needed to carefully examine each item to determine if it does indeed support our priorities and if it is supported with an appropriate amount of the dollars available

In the following paragraphs, each of the missions that are included within the priorities are described. This description includes a breakout of the budget dollars to be spent in those areas for staff and administrative work, staff travel, ministry support grants, and program expenses.

## **Provide, maintain and grow congregation leadership (45%)**

### **We plan, and implement, services, systems and-programs for:**

- Campus Ministry, providing a portion of the compensation for the campus pastors in Manhattan, KS, Lawrence, KS, and St. Louis, MO. These campus pastors raise up leaders among young adults and help them grow in their faith.
- Outdoor Ministries that help grow disciples of Jesus, like Camp Tomah Shinga
- Candidacy that oversees the process for individuals to become rostered ministers
- Parish Ministry Education and Associate Program which trains lay leaders to work with rostered ministries to provide lay pastoral leadership
- Bethany College, Wartburg Seminary, and Lutheran School of Theology, providing grants to support their work of raising up and educating future leaders

<b>Program Budget</b>	<b>2020</b>
<b>Staff &amp; Administrative</b>	\$195,091
<b>Staff Travel</b>	\$13,600
<b>Grants</b>	\$37,500
<b>Programs</b>	\$154,000

## Nurture mission through our congregations (20%)

### We plan and implement services, systems and programs that:

- Assist congregations to call clergy and other staff and to develop fruitful ministries together
- Through the Conferences and other means link congregations to resources for worship, education, evangelism, stewardship, youth ministry, building consultations, financial planning, planned giving, conflict resolution, council development, and lay theological education
- Support a Lutheran Planned Giving Partnership to help us understand that our giving can help ensure a future for the things we value.

Program Budget	2020
Staff & Administrative	\$142,710
Staff Travel	\$9,000
Grants	\$22,625
Programs	\$3,750

## Provide pastoral care & oversight for rostered leaders (15%)

### We plan and implement services, systems and programs for:

- Assisting clergy and other rostered ministers in the call process and offer them and their families pastoral care
- Providing support for the Conference deans in their oversight, coordination, and counseling efforts
- Supporting the annual Bishop's Theological Convocation so that rostered ministers and PMAs can continue to grow in their callings

Program Budget	2020
Staff & Administrative	\$117,525
Staff Travel	\$9,200
Programs	\$6,750

## Interpret the work of the church (10%)

### We plan and implement services, systems and programs for:

- Providing support for Bethany College for the building up of disciples
- Furthering the work of various ministries that help develop giving and the stewardship of resources through teams and committees such as Lutherans Restoring Creation, the Stewardship Team, and the Companion Synod Team.
- Enabling the leadership of the Synod Council in nurturing, facilitating, coordinating, and administering the ministries of the synod

Program Budget	2020
Staff & Administrative	\$76,600
Staff Travel	\$6,750
Grants	\$2,500
Programs	\$2,750

## Strengthen relationships (10%)

### We plan and implement services, systems and programs for:

- Supporting the work of Hollis Renewal Center in growing disciples and building & maintaining the fruitful relationships within and between our congregations
- Providing support for the various teams & tasks forces by enabling their ability to function and grow as they complete their work
- Promoting the work of the Synod Council, Executive Committee, and other leadership teams through supporting the travel and other expenses incurred through their work together

Program Budget	2020
Staff & Administrative	\$76,600
Staff Travel	\$6,750
Grants	\$2,000
Programs	\$2,750

In addition to the ministries discussed above that represent the work of the Central States synod, we also support the work of the ELCA Churchwide organization by sharing half of all contributions received. This amount enables mission and ministry to happen beyond our borders (although some of these funds do indeed come back to us in terms of grants for new ministries and campus ministries.)

Program Budget	2020
Grants	\$817,500

## How are Synod ministries funded?

- Our mission relies primarily on congregations forwarding a portion of their regular offerings to our synod office as undesignated Mission Support (some call this “regular benevolence to synod”). When these offerings increase or decrease from year to year, the work of the church is strengthened or weakened and this impacts not only synodically, but nationally and globally.
  - Individuals, families, and congregations may designate gifts for the Synod Assembly offering and in response to the Annual Appeals or other special project needs.
- In addition, the synod receives grants from the Churchwide organization for specific synod missions and reimbursements from a variety of agencies.

Program Budget	2020
Congregational Support	\$1,625,000
Additional Appeals	\$31,000
Grants, Interest, and Reimbursements	\$50,951

**Our annual expenses have been reduced or expanded to match the amount of total support we expect to receive from all of these sources. This results in a balanced budget for 2020 totaling \$1,706,951.**

**Central States Synod of the ELCA Proposed 2020 Budget**

	2020 FYE 1/31/2021 Proposed	2019 FYE 1/31/20		Actual	2018 FYE 1/31/19	
		Revised	Approved		Revised	Approved
<b>SUPPORT AND REVENUE</b>						
1 Congregations	1,625,000.00	1,640,000.00	1,680,000.00	1,651,652.72	1,660,000.00	1,660,000.00
2 Annual Appeal	10,000.00	10,000.00	10,000.00	15,500.00	10,000.00	10,000.00
3 Shared Mission	21,000.00	700.00	700.00	492.36	700.00	706.00
4 Interest	151.00	122.00	122.00	164.39	100.00	100.00
6 Reimbursement/Other Income	50,800.00	50,000.00	64,400.00	45,739.49	60,000.00	83,000.00
<b>Total Support &amp; Revenue</b>	1,706,951.00	1,700,822.00	1,755,222.00	1,713,548.96	1,730,800.00	1,753,806.00
<b>EXPENDITURES</b>						
7 <b>ELCA CHURCHWIDE MINISTRY</b>	817,500.00	825,000.00	845,000.00	833,576.36	835,000.00	835,000.00
<b>SYNOD MINISTRY</b>						
<b>A. Agencies &amp; Institutions</b>						
8 Camp Tomah Shinga	10,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
9 Hollis Center-Outdoor Ministry	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
<b>Total Agencies/Institutions</b>	12,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
<b>B Teams and Task Forces</b>						
29 Candidacy	8,000.00	8,000.00	8,000.00	9,390.06	8,000.00	8,000.00
31 Parish Ministry Associates	1,000.00	1,000.00	1,000.00	0.00	500.00	500.00
39 Teams & TF Expenses (Shared)	2,000.00	2,000.00	2,000.00	1,813.39	2,000.00	2,000.00
<b>Total Teams and Task Forces</b>	11,000.00	11,000.00	11,000.00	11,203.45	10,500.00	10,500.00

**Central States Synod of the ELCA Proposed 2020 Budget**

	2020 FYE 1/31/2021 Proposed		2019 FYE 1/31/20 Revised		2018 FYE 1/31/19 Revised		Actual	Approved
<b>C. Oversight &amp; Pastoral Care</b>								
41 Synod Salaries & Benefits	524,626.00	492,295.00	508,147.00	486,612.33	496,174.00	511,670.00		
42 Campus Ministry Salaries & Ben	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00		
43 Bishop's Convocation	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00		
48 Travel (Synod Staff)	45,000.00	45,000.00	51,000.00	45,119.73	51,000.00	49,000.00		
55 Call Process Ministries	1,500.00	1,500.00	1,500.00	775.45	1,500.00	1,500.00		
59 Legal Fees (Discipline)	0.00	0.00	0.00	0.00	1,600.00	1,600.00		
<b>Total Oversight/Pastoral Care</b>	720,126.00	687,795.00	709,647.00	681,507.51	699,274.00	713,270.00		
<b>D. ELCA Partnerships</b>								
61 Region IV	1,200.00	1,200.00	1,200.00	0.00	1,200.00	2,500.00		
62 Bethany College	10,000.00	15,000.00	15,000.00	14,000.00	15,000.00	15,000.00		
63 Seminaries (LSTC & Wartburg)	20,000.00	30,000.00	30,000.00	20,000.00	20,000.00	20,000.00		
64 Planned Giving Partnership	22,625.00	22,625.00	22,625.00	20,791.67	22,625.00	22,625.00		
<b>Total ELCA Partnerships</b>	53,825.00	68,825.00	68,825.00	54,791.67	58,825.00	60,125.00		
<b>E. Office</b>								
65 Rent & Occupancy	24,000.00	36,502.00	40,800.00	43,162.92	40,800.00	40,800.00		
66 Electricity	0.00	150.00	1,800.00	3,455.73	1,800.00	1,800.00		
66 Janitorial Services	0.00	0.00	2,000.00	1,650.00	2,000.00	2,000.00		
67 Depreciation	4,000.00	4,000.00	5,000.00	2,416.44	5,000.00	7,800.00		
68 Operations - Total	46,000.00	46,400.00	50,000.00	53,836.97	50,000.00	50,000.00		
<b>Total Office</b>	74,000.00	87,052.00	99,600.00	104,522.06	99,600.00	102,400.00		

**Central States Synod of the ELCA Proposed 2020 Budget**

	2020 FYE 1/31/2021 Proposed		2019 FYE 1/31/20 Revised		2018 FYE 1/31/19 Revised		Actual		Approved	
<b>F. Synod Council</b>										
70 Meetings	3,500.00		3,500.00		3,500.00		3,771.98			4,000.00
<b>Total Synod Council</b>	3,500.00		3,500.00		3,500.00		3,771.98			4,000.00
<b>G. Area Ministry Support</b>										
74	<b>5,000.00</b>		650.00		650.00		678.66			500.00
<b>H. Contingency</b>										
77	0.00		0.00		0.00		0.00			11,011.00
<b>I. Bishop Transition Set Aside</b>										
78	10,000.00		10,000.00		10,000.00		10,000.00			10,000.00
<b>TOTAL SYNOD MINISTRY</b>	889,451.00		875,822.00		910,222.00		873,475.33			918,806.00
<b>TOTAL EXPENDITURES</b>	1,706,951.00		1,700,822.00		1,755,222.00		1,707,051.69			1,753,806.00
<b>NET REVENUE OVER OR (UNDER) EXPENSES</b>	0.00		0.00		0.00		6,497.27			0.00

**Central States Synod of the Evangelical Lutheran Church in America  
Data Provided for Informational Purposes Only to Detail the Budget Line Item for Fiscal Year Ending 1/31/2020**

Synod Salaries & Benefits detail for the year ending 1/31/20 is:

Description	Bishop	Clergy Staff	Non-Clergy Staff	Total Compensation
Base Salary	88,451.35	150,023.88	164,288.63	402,763.86
Employer's Social Security (1)	0.00	0.00	9,684.90	9,684.90
Pension (2)	12,383.19	18,002.86	12,659.98	43,046.03
Basic Medical	5,652.00	41,652.00	47,856.00	95,160.00
Plan Administration & Disability	3,007.35	5,100.81	4,304.40	12,412.56
Continuing Education	800.00	1,600.00	0.00	2,400.00
ELCA Reimbursement for DEM Part-time Position	0.00	(53,860.55)	0.00	(53,860.55)
Health & Wellness Fund & Other Funds to Offset Portion of Health Coverage	0.00	0.00	(21,312.00)	(21,312.00)
Anticipated Portico Increases and potential support for other DEM position	0.00	500.00	1,500.00	2,000.00
Total Compensation Prior to Reimbursements	110,293.89	163,019.00	218,981.91	492,294.80

Notes and Comments:

- (1) Employer's Social Security paid totally by clergy.
- (2) Pension rates for clergy are at the maximum contribution rates of 12%. The Bishop receives an additional 2% for a total of 14%. Others are at 10%. Medical plan costs are vary depending on the employee's age and if their spouse and/or children are covered. The 2019 Portico custom comparison was used with their current age to get the above amounts.
- (3) Number of FTE (full-time equivalents)

Bishop	1.00
Clergy Staff	2.00
Non-clergy Staff	3.75
Total	<u>6.75</u>

2.00 Note: Portion of 1 staff is being paid through a stipend from the ELCA.

Description	Campus Ministry Staff
Base Salary	182,163.84
Employer's Social Security (1)	0.00
Pension (2)	21,859.66
Basic Medical	51,957.84
Plan Administration & Disability	6,193.57
Continuing Education	2,400.00
Total Compensation Prior to Reimbursements	
	<u>264,574.91</u>

Notes and Comments:

- (1) Employer's Social Security paid totally by clergy.
- (2) Pension rates for clergy are at the maximum contribution rates of 12%.  
Medical plan costs are vary depending on the employee's age and if their spouse and/or children are covered. The online rate calculator was used with their current age to get the above amounts. These are the 2019 rates.
- (3) Number of FTE (full-time equivalents)  
Clergy Staff 3.00

**Central States Synod of the Evangelical Lutheran Church in America  
Data Provided for Informational Purposes Only to Detail the Budget Line Item for Fiscal Year Ending 1/31/2021**

Synod Salaries & Benefits detail for the year ending 1/31/21 is:

Description	Bishop	Clergy Staff	Non-Clergy Staff	Total Compensation
Base Salary	89,335.86	151,524.12	166,308.41	407,168.39
Employer's Social Security (1)	0.00	0.00	9,781.74	9,781.74
Pension (2)	12,507.02	18,182.89	12,786.59	43,476.50
Basic Medical	5,652.00	42,276.00	56,508.00	104,436.00
Plan Administration & Disability	3,037.42	5,151.82	4,347.44	12,536.68
Continuing Education	800.00	1,600.00	0.00	2,400.00
ELCA Reimbursement for DEM Part-time Position	0.00	(53,860.55)	0.00	(53,860.55)
Dependent Coverage - 50% Paid by Employee	(1,338.00)	(6,594.00)	(13,380.00)	(21,312.00)
Anticipated Portico Increases and potential support for other DEM position	3,333.33	6,666.67	10,000.00	20,000.00
Total Compensation Prior to Reimbursements	113,327.63	164,946.95	246,352.18	524,626.76

Notes and Comments:

- (1) Employer's Social Security paid totally by clergy.
- (2) Pension rates for clergy are at the maximum contribution rates of 12%. The Bishop receives an additional 2% for a total of 14%. Others are at 10%. Medical plan costs are vary depending on the employee's age and if their spouse and/or children are covered. The 2019 Portico custom comparison was used with their current age plus 1 year to get the above amounts.
- (3) Number of FTE (full-time equivalents)

Bishop	1.00
Clergy Staff	2.00
Non-clergy Staff	3.75
Total	<u>6.75</u>

Note: Portion of 1 staff is being paid through a stipend from the ELCA.

Description	Campus Ministry Staff
Base Salary	183,985.47
Employer's Social Security (1)	0.00
Pension (2)	22,078.25
Basic Medical	52,981.56
Plan Administration & Disability	6,255.51
Continuing Education	2,400.00
Dependent Coverage - 50% Paid by Employee	(10,410.00)
Total Compensation Prior to Reimbursements	257,290.79

Notes and Comments:

- (1) Employer's Social Security paid totally by clergy.
- (2) Pension rates for clergy are at the maximum contribution rates of 12%.  
Medical plan costs are vary depending on the employee's age and if their spouse and/or children are covered. The 2019 Portico custom comparison was used with their current age plus 1 year to get the above amounts.
- (3) Number of FTE (full-time equivalents)  
Clergy Staff 3.00

# Central States Synod, Congregational Giving FYE 1/31/2019

This report does not reflect any congregational gifts to local ministries that do not pass through the Central States Synod.

\* This report compares the Synod's fiscal year receipts to the Congregations' calendar year statement of intent. Amounts over/(under) intent may simply be timing differences.

Western Kansas Conference Name of Congregations	City	State	Intent 2018	Total Mission Support	% of regular giving	Total benevolence	Intent 2019
Peace Lutheran Church	Albert	KS	\$3,000.00	\$3,000.00	3.7	\$3,000.00	\$3,000.00
St. John Lutheran Church	Bird City	KS	-	-	0.00	\$6,209.00	\$0.00
Our Saviors Lutheran Church	Brewster	KS	\$3,000.00	\$3,000.00	17.40	\$3,000.00	\$0.00
El Nino Divino	Dodge City	KS		\$0.00			\$0.00
First Lutheran Church	Dorrance	KS	\$2,500.00	\$4,052.00	10.00	\$5,392.00	\$2,500.00
Emanuel Lutheran Church (Ogallah)	Ellis	KS	-	-		-	\$0.00
St. John Lutheran Church	Ellis	KS	-	\$836.18	1.10	\$876.18	\$600.00
St. Paul Lutheran Church	Galatia	KS	\$1,750.00	\$1,302.00	2.50	\$2,357.00	\$1,200.00
Sagrado Corazon de Jesus, Iglesia Lutera	Garden City	KS	-	\$1,200.00	11.80	\$1,500.00	\$1,200.00
St. James Lutheran Church	Garden City	KS	-	\$2,748.00	6.40	\$2,986.00	\$2,748.00
Garfield Lutheran Church	Garfield	KS	-	\$805.00	5.00	\$805.00	\$0.00
St. Mark Lutheran Church	Great Bend	KS	\$2,400.00	\$2,400.00	3.40	\$2,450.00	\$2,400.00
Trinity Lutheran Church	Great Bend	KS	\$36,000.00	\$39,000.00	8.90	\$47,565.00	\$36,500.00
Trinity Lutheran Church	Hays	KS	\$5,000.00	\$5,000.00	6.00	\$5,100.00	\$5,000.00
Emmanuel Lutheran Church	Hoisington	KS	\$650.00	\$650.00	1.10	\$650.00	\$650.00
St. John Lutheran Church	Kensington	KS	-	\$7,500.00	8.00	\$7,500.00	\$7,800.00
Gloria Dei Lutheran Church	Lucas	KS	\$8,010.00	\$3,005.00	6.70	\$3,205.00	\$3,060.00
Our Redeemer Lutheran Church	Ness City	KS	\$600.00	\$600.00	2.70	\$600.00	\$600.00
Faith Lutheran Church	Oberlin	KS	\$2,000.00	\$2,000.00	2.70	\$2,100.00	\$2,000.00
Trinity Lutheran Church	Otis	KS	-	\$4,002.50		\$9,252.50	\$5,000.00
Zion Ev. Lutheran Church	Phillipsburg	KS	-	\$6,000.00	10.70	\$6,075.00	\$6,600.00
Hope Lutheran Church	Rush Center	KS	-	\$2,000.00	4.90	\$2,000.00	\$0.00
St. John Lutheran Church	Russell	KS	\$18,000.00	\$18,000.00	7.40	\$21,440.55	\$18,000.00
United Emmanuel Lutheran Church	Russell	KS	-	\$500.00		\$625.00	
Sharon Lutheran Church	Sharon Springs	KS	\$2,400.00	\$2,400.00	13.00	\$6,040.00	\$2,000.00
American Lutheran Church	Smith Center	KS	\$6,000.00	\$7,000.00	6.50	\$7,100.00	\$6,000.00
Salem Lutheran Church	St. Francis	KS	\$4,100.00	-	0.00	-	\$0.00
Emmanuel Ev. Lutheran Church	Stuttgart	KS	-	\$7,058.24		\$7,058.24	
Bethlehem Lutheran Church	WaKeeney	KS	\$10,000.00	\$9,590.00	11.30	\$11,597.00	\$1,000.00
Immanuel Lutheran Church	WaKeeney	KS	-	\$1,440.00	7.00	\$1,440.00	\$1,500.00
Zion Lutheran Church	WaKeeney	KS	\$3,500.00	\$3,218.99	4.60	\$3,318.99	\$3,500.00
Excelsior Lutheran Church	Wilson	KS	\$800.00	\$800.00		\$1,077.00	
Immanuel Lutheran Church	Wilson	KS	\$6,100.00	\$5,868.39	9.50	\$7,767.61	\$7,000.00
Bethesda Lutheran Church	Winona	KS	-	-		-	

<b>Central Kansas Conference Name of Congregations</b>	<b>City</b>	<b>State</b>	<b>Intent 2018</b>	<b>Total Mission Support</b>	<b>% of regular giving</b>	<b>Total benevolence</b>	<b>Intent 2019</b>
Assaria Lutheran Church	Assaria	KS	-	\$12,000.00	10.10	\$12,000.00	\$0.00
American Lutheran Church	Belleville	KS	-	\$5,000.00	8.78	\$5,100.00	\$5,000.00
Zion Lutheran Church	Beloit	KS	\$9,600.00	\$9,600.00	5.80	\$9,600.00	\$9,600.00
Hebron Lutheran Church	Burdick	KS	\$3,000.00	\$3,000.00		\$5,050.00	\$3,000.00
Concordia Lutheran Church	Concordia	KS	\$11,000.00	\$13,536.02	15.00	\$14,828.73	\$6,880.00
Ada Lutheran Church	Courtland	KS	-	\$3,000.00		\$4,115.75	
Cross of Glory Lutheran Church	Derby	KS	\$3,659.00	\$3,518.08	5.00	\$3,618.08	\$3,600.00
Christ Lutheran Church	Eureka	KS	-	\$100.00	0.10	\$1,710.74	\$0.00
Falun Lutheran Church	Falun	KS	\$3,500.00	\$3,500.00	5.60	\$4,150.00	\$3,500.00
St. Paul's Lutheran Church	Glasco	KS	\$6,000.00	\$6,000.00	13.40	\$6,500.30	\$6,000.00
Trinity Lutheran Church	Greenleaf	KS	-	\$800.00	4.30	\$800.00	\$0.00
St. John Lutheran Church (Lanham)	Hanover	KS	\$3,000.00	\$3,000.00	16.40	\$3,100.00	\$3,000.00
Zion Lutheran Church	Hanover	KS	\$2,000.00	\$2,000.00	4.80	\$2,100.00	\$2,000.00
Resurrection Lutheran Church	Haysville	KS	\$2,760.00	\$3,942.89	2.10	\$11,309.14	\$3,000.00
St. Paul Lutheran Church	Herington	KS	\$15,915.00	\$10,331.00	7.70	\$13,252.15	\$15,149.00
Zion Lutheran Church	Hollenberg	KS	\$900.00	\$800.00	10.00	\$1,069.00	\$450.00
Emanuel Lutheran Church	Hutchinson	KS	\$40,000.00	\$40,200.00	9.50	\$40,651.52	\$30,000.00
Zion Lutheran Church	Hutchinson	KS	\$1,030.00	-		-	
Faith Ev. Lutheran Church	Junction City	KS	\$3,840.00	\$3,840.00	6.40	\$3,866.54	\$3,840.00
Walsburg Ev. Lutheran Church	Leonardville	KS	\$3,750.00	\$2,340.00	3.10	\$2,703.00	\$2,500.00
Denmark Ev. Lutheran Ch. (Sylvan Grove)	Lincoln	KS	-	\$300.00		\$300.00	
Bethany Ev. Lutheran Church	Lindsborg	KS	\$22,000.00	\$22,200.00	7.00	\$34,428.89	\$24,000.00
Messiah Ev. Lutheran Church	Lindsborg	KS	\$3,900.00	\$4,582.66	2.90	\$6,682.66	\$4,500.00
First Lutheran Church	Manhattan	KS	\$54,594.00	\$51,386.50	9.40	\$64,101.76	\$57,176.00
Peace Ev. Lutheran Church	Manhattan	KS	\$6,000.00	\$6,000.00	2.90	\$6,975.00	\$6,000.00
Elim Lutheran Church	Marquette	KS	-	\$5,000.00		\$5,000.00	\$0.00
New Gottland Lutheran Church	McPherson	KS	\$6,900.00	\$6,900.00	7.00	\$8,087.25	\$6,900.00
Trinity Lutheran Church	McPherson	KS	-	\$35,594.81	11.00	\$72,795.20	\$35,000.00
Olsburg Lutheran Church	Olsburg	KS	\$6,500.00	\$5,801.83	9.20	\$5,801.83	\$6,500.00
New Hope Lutheran Church	Onaga	KS	-	\$295.00	0.50	\$445.00	\$540.00
St. Paul Lutheran Church	Peabody	KS	-	\$1,200.00	5.40	\$1,897.82	\$1,200.00
Immanuel Lutheran Church	Salina	KS	\$3,000.00	\$3,000.00	1.60	\$5,074.75	\$3,000.00
Peace Lutheran Church (New Cambria)	Salina	KS	-	-		-	
Redeemer Lutheran Church	Salina	KS	\$12,600.00	\$12,633.34	4.20	\$12,633.34	\$13,000.00
St. John Lutheran Church	Salina	KS	\$21,000.00	\$21,000.00	6.40	\$25,684.05	\$21,000.00
Amana Lutheran Church	Scandia	KS	-	-		-	
Salemsborg Lutheran Church	Smolan	KS	\$12,000.00	\$1,200.00	0.80	\$12,125.00	\$12,300.00
St. Paul Lutheran Church	Tescott	KS	\$1,200.00	\$1,060.00	16.30	\$1,160.00	\$1,200.00
Good Shepherd Ev. Lutheran Church	Washington	KS	\$2,400.00	\$2,200.00	4.20	\$2,585.00	\$2,400.00
St Mark Lutheran Church	Waterville	KS	\$5,000.00	\$5,428.00	6.70	\$5,453.00	\$5,000.00
St. John Ev. Lutheran Church	Wellington	KS	-	-		-	\$0.00

<b>Central Kansas Conference</b> <b>Name of Congregations</b>	<b>City</b>	<b>State</b>	<b>Intent 2018</b>	<b>Total Mission Support</b>	<b>% of regular giving</b>	<b>Total benevolence</b>	<b>Intent 2019</b>
Marion Hill Lutheran Church	White City	KS	-	\$2,400.00	8.20	\$2,600.00	\$0.00
Christ Lutheran Church	Wichita	KS	\$15,000.00	\$15,323.75	6.30	\$15,323.75	\$15,300.00
Gloria Dei Lutheran Church	Wichita	KS	\$16,798.00	\$16,423.76	4.00	\$16,423.76	\$16,242.00
Reformation Lutheran Church	Wichita	KS	\$42,840.00	\$40,137.40	0.90	\$41,307.40	\$41,850.00
St. Paul Lutheran Church	Wichita	KS	-	\$1,310.00		\$1,310.00	\$2,500.00
Partners (San Juan)	Wichita	KS	-				\$1,500.00
Andover Lutheran Church	Windom	KS	\$6,000.00	\$6,000.00	10.30	\$6,250.00	\$6,000.00

<b>Border Conference</b> <b>Name of Congregations</b>	<b>City</b>	<b>State</b>	<b>Intent 2018</b>	<b>Total Mission Support</b>	<b>% of regular giving</b>	<b>Total benevolence</b>	<b>Intent 2019</b>
St. Mark Lutheran Church	Atchison	KS	-	\$447.18	1.00	\$447.18	\$0.00
Lord of Love Lutheran Church	Belton	MO	\$9,500.00	\$9,504.00	6.60	\$9,504.00	\$9,504.00
St. John Lutheran Church	Bendena	KS	\$3,500.00	\$3,500.90	6.70	\$5,273.90	\$3,000.00
All Saints Lutheran Church	Blue Springs	MO	-	\$1,200.00	1.08	\$1,200.00	\$1,800.00
St. Mark Lutheran Church	Emporia	KS	-	\$14,442.00		\$14,467.00	\$13,667.00
Gathering Table	Kansas City	MO		\$0.00			\$1,000.00
Gloria Dei Ev. Lutheran Church	Kansas City	MO	\$29,846.00	\$27,757.67	6.00	\$27,757.67	\$27,878.00
Immanuel Lutheran Church	Kansas City	MO	\$27,300.00	\$28,100.00	7.00	\$29,140.00	\$30,000.00
Kansas City Oromo Lutheran	Kansas City	MO		\$0.00			\$120.00
St. James Lutheran Church	Kansas City	MO	\$8,400.00	\$8,511.10	3.20	\$8,511.10	\$8,400.00
St. Mark Hope & Peace Lutheran Church	Kansas City	MO	\$1,800.00	\$1,800.00		\$1,900.00	\$2,200.00
St. Martin Lutheran Church	Kansas City	KS	-	\$2,500.00	2.00	\$2,500.00	\$2,000.00
St. John Ev. Lutheran Church	Lancaster	KS	\$7,000.00	\$7,199.71	13.90	\$7,917.13	\$7,000.00
Good Shepherd Lutheran Church	Lawrence	KS	-	\$6,000.00	2.50	\$6,000.00	\$6,500.00
Trinity Lutheran Church	Lawrence	KS	\$19,050.00	\$24,934.14	6.50	\$40,680.94	\$19,306.00
Martin Luther Lutheran Church	Lee's Summit	MO	\$5,000.00	\$5,600.00	2.70	\$5,600.00	\$5,000.00
Kaw Prairie Community Church	Lenexa	KS	\$43,100.00	\$6,000.00		\$6,000.00	
Salem Lutheran Church	Lenexa	KS	\$27,700.00	\$27,400.00	6.50	\$27,767.00	\$25,320.00
Hosanna! Lutheran Church	Liberty	MO	\$7,200.00	\$7,200.00	3.00	\$7,300.00	\$4,000.00
First Lutheran Church	Mission Hills	KS	\$10,000.00	\$10,000.00	3.20	\$10,000.00	\$10,000.00
Advent Lutheran Church	Olathe	KS	\$74,000.00	\$63,100.00	10.00	\$65,185.00	\$67,650.00
Laotian Worshipping Community	Olathe	KS	\$1,200.00	\$700.00		\$700.00	
St. Mark Lutheran Church	Olathe	KS	\$20,000.00	\$17,088.00	6.80	\$17,088.00	\$20,000.00
Grace Ev. Lutheran Church	Osage City	KS	\$4,020.00	\$4,010.00		\$4,295.00	\$4,020.00
Atonement Lutheran Church	Overland Park	KS	\$58,020.00	\$58,487.00	4.30	\$60,262.00	\$58,500.00
Holy Cross Lutheran Church	Overland Park	KS	-	\$80,749.96		\$81,149.96	
Overland Park Lutheran Church	Overland Park	KS	\$10,000.00	\$2,024.96	2.30	\$3,261.07	\$2,000.00
Lutheran Church of the Resurrection	Prairie Village	KS	\$16,800.00	\$16,800.00	5.40	\$16,800.00	\$21,580.00
Blue Ridge Trinity Lutheran Church	Raytown	MO	\$5,100.00	\$5,350.00	5.20	\$8,863.00	\$5,100.00
Upper Wolf Lutheran Church	Robinson	KS	-	\$1,640.00		\$4,140.00	

<b>Border Conference Name of Congregations</b>	<b>City</b>	<b>State</b>	<b>Intent 2018</b>	<b>Total Mission Support</b>	<b>% of regular giving</b>	<b>Total benevolence</b>	<b>Intent 2019</b>
Hillside Community Lutheran Church	Spring Hill	KS	\$2,000.00	\$1,863.00	1.60	\$1,863.00	\$2,000.00
First Lutheran Church	St. Joseph	MO	-	\$2,045.00	0.90	\$2,255.00	\$2,000.00
South Sudanese Congregation	St. Joseph	MO	-	-		-	\$100.00
First Lutheran Church	Topeka	KS	\$39,914.00	\$45,692.19	12.50	\$49,247.53	\$38,919.00
Our Savior's Lutheran Church	Topeka	KS	\$23,902.00	\$23,587.93	9.40	\$23,751.93	\$22,715.00
Trinity Lutheran Church	Topeka	KS	\$5,200.00	\$5,633.29	4.00	\$5,758.29	\$5,200.00
St. Paul Lutheran Church	Valley Falls	KS	\$3,000.00	\$3,000.00	12.80	\$3,100.00	\$3,000.00

<b>Southeast KS and Central MO Conference Name of Congregations</b>	<b>City</b>	<b>State</b>	<b>Intent 2018</b>	<b>Total Mission Support</b>	<b>% of regular giving</b>	<b>Total benevolence</b>	<b>Intent 2019</b>
St. Matthew Lutheran Church	Butler	MO	-	\$3,568.53	8.40	\$3,568.53	\$4,000.00
Our Savior's Lutheran Church	Camdenton	MO	\$5,000.00	\$4,166.72	5.10	\$5,246.72	\$6,671.00
Immanuel Lutheran Church (Brauersville)	Cole Camp	MO	-	\$1,400.00	4.70	\$9,419.00	\$1,400.00
St. Paul Ev. Lutheran Church	Cole Camp	MO	\$6,000.00	\$8,324.49	4.10	\$19,091.89	\$15,500.00
United Ev. Lutheran Church	Cole Camp	MO	\$1,350.00	\$1,350.00	25.00	\$1,350.00	\$1,350.00
St. Andrew Lutheran Church	Columbia	MO	\$60,000.00	\$60,000.00	13.50	\$60,000.00	\$62,000.00
Community Lutheran Church	Eagle Rock	MO	\$2,500.00	\$2,500.00	9.60	\$2,500.00	\$1,500.00
Peace Lutheran Church	Hollister	MO	-	\$6,000.00	2.70	\$6,500.00	\$3,000.00
Our Savior Lutheran Church	Jefferson City	MO	\$9,300.00	\$9,325.00	4.60	\$9,325.00	\$9,300.00
Peace Lutheran Church	Joplin	MO	\$7,100.00	\$5,227.00	7.50	\$5,506.00	\$5,588.00
St. Paul Ev. Lutheran Church	Lohman	MO	\$14,500.00	\$14,529.00	9.70	\$16,010.73	\$14,800.00
St. Paul Lutheran Church	Nevada	MO	\$10,000.00	\$9,999.96	9.60	\$9,999.96	\$10,000.00
St. John Lutheran Church	Pittsburg	KS	\$6,000.00	\$6,500.00	5.00	\$7,045.00	\$6,000.00
Trinity Ev. Lutheran Church	Russellville	MO	\$4,800.00	\$4,800.00	5.30	\$4,950.00	\$0.00
Our Savior Lutheran Church	Salem	MO	-	\$600.00	2.60	\$600.00	\$600.00
Peace Lutheran Church	Salisbury	MO	-	\$1,725.00	12.80	\$1,725.00	\$1,800.00
Friends Home Lutheran Church	Savonburg	KS	\$6,600.00	\$6,600.00	24.00	\$8,737.50	\$6,600.00
Christ and Trinity Lutheran Church	Sedalia	MO	\$2,400.00	\$2,722.31	3.40	\$3,642.45	\$2,400.00
Messiah Lutheran Church	Springfield	MO	-	\$38,162.00	9.60	\$40,682.00	\$35,808.00
Prince of Peace Lutheran Church	Springfield	MO	\$12,484.00	\$13,496.79	7.20	\$16,428.10	\$14,426.00
Pymont Trinity Lutheran Church (Mora)	Stover	MO	\$800.00	\$100.00	0.40	\$100.00	\$0.00
Kent Memorial Lutheran Church	Sunrise Beach	MO	\$19,100.00	\$26,880.54	10.90	\$29,099.29	\$19,100.00
St. Paul Lutheran Church	West Plains	MO	\$1,440.00	\$1,140.00	4.50	\$1,710.00	\$1,040.00

<b>Eastern MO Conference Name of Congregations</b>	<b>City</b>	<b>State</b>	<b>Intent 2018</b>	<b>Total Mission Support</b>	<b>% of regular giving</b>	<b>Total benevolence</b>	<b>Intent 2019</b>
Unity Lutheran Church	Bel-Nor	MO	\$9,680.00	\$9,680.00	4.60	\$10,680.00	\$10,648.00
St. Mark Lutheran Church	Cape Girardeau	MO	-	\$500.00	0.30	\$500.00	\$6,378.00
Trinity Lutheran Church	Chesterfield	MO	\$82,900.00	\$34,375.00	5.40	\$36,375.00	\$82,900.00
St. Mark Ev. Lutheran Church	Clayton	MO	-	\$13,500.00	6.30	\$13,570.00	\$13,500.00
Holy Cross Lutheran Church	Creve Coeur	MO	\$18,000.00	\$18,000.00	5.60	\$23,000.00	\$31,600.00
Redeemer Lutheran Church	Desoto	MO	\$7,148.00	\$5,905.36	3.80	\$6,695.46	\$6,498.00
Zion Lutheran Church	Ferguson	MO	\$5,750.00	\$9,728.00	6.50	\$11,193.00	\$9,812.00
Lutheran Church of the Atonement	Florissant	MO	\$4,000.00	\$4,392.60	0.40	\$5,544.94	\$4,000.00
Lutheran Church of the Living Christ	Florissant	MO	\$15,575.00	\$14,103.18	7.70	\$14,403.18	\$15,642.00
Lutheran Church of the Good Shepherd	Hazelwood	MO	\$7,500.00	\$7,000.00	2.50	\$8,165.00	\$8,000.00
Family of Christ Lutheran Church	Imperial	MO	-	\$600.00	1.30		\$0.00
Trinity Ev. Lutheran Church	Kirkwood	MO	\$14,000.00	\$17,375.00	6.70	\$19,080.00	\$14,000.00
Living Lord Lutheran Church	Lake Saint Louis	MO	\$23,000.00	\$23,000.00	3.20	\$28,000.00	\$23,000.00
Good Shepherd Lutheran Church	Manchester	MO	-	\$65,725.00	3.70	\$83,703.00	\$71,700.00
St. Andrew Lutheran Church	Poplar Bluff	MO	-	\$500.00		\$500.00	
Hope Lutheran Church	Rolla	MO	\$4,500.00	\$3,868.53	10.8	\$3,968.53	\$4,500.00
Sargents Chapel Lutheran Church	Sedgewickville	MO	\$5,000.00	\$5,000.00	10.70	\$6,000.00	\$5,000.00
Sedgewickville Lutheran Church	Sedgewickville	MO	\$400.00	\$400.00	5.80	\$400.00	\$400.00
Shepherd of the Hills Lutheran Church	St. Ann	MO	\$1,200.00	\$1,200.00	0.70	\$1,200.00	\$1,545.00
Hope Lutheran Church	St. Charles	MO	\$7,250.00	\$7,350.38	2.10	\$7,350.38	\$9,376.00
The Bridge Market and Faith Community	St. Charles	MO	-	\$0.00		-	\$360.00
Bethel Lutheran Church (Univ. City)	St. Louis	MO	\$24,000.00	\$24,250.00	7.30	\$24,500.00	\$25,500.00
Gethsemane Lutheran Church	St. Louis	MO	\$22,200.00	\$24,703.00	9.30	\$25,203.00	\$22,620.00
Holy Trinity Lutheran Church	St. Louis	MO	-	\$1,200.00	1.30	\$1,200.00	\$1,200.00
Resurrection Lutheran Church	St. Louis	MO	-	-		-	
St. Philip Lutheran Church	St. Louis	MO	-	\$500.00		\$500.00	
St. Thomas / Holy Spirit Lutheran Church	St. Louis	MO	\$19,400.00	\$17,999.96		\$19,819.96	
Peace Lutheran Church	Sullivan	MO	-	\$4,200.00	9.60	\$4,980.00	\$4,200.00
Peace Lutheran Church	Washington	MO	\$10,500.00	\$11,375.00	8.00	\$11,375.00	\$10,500.00
Bethany Ev. Lutheran Church	Webster Groves	MO	-	\$1,500.00		\$1,500.00	
Christ Ev. Lutheran Church	Webster Groves	MO	-	\$29,000.00	7.10	\$29,000.00	\$28,000.00

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**Central States Synod 2019 Synod Assembly**  
Overland Park, Kan. • June 6-8

**EVANGELICAL LUTHERAN CHURCH IN AMERICA  
CENTRAL STATES SYNOD  
COMPENSATION GUIDELINES 2020**

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Compensation & Benefits for Rostered Ministers  
Pastors and Deacons

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*Compensation Guidelines Task Force:*

*Pr. Mari Larson, Wichita, KS, Chair*

*Pr. Mark Fischer, Kansas City, KS*

*Dede Patterson, Herington, KS*

*Pr. Chris Deines, Butler, MO*

*Mary Halliburton, Columbia, MO*

*SYNOD STAFF:*

*The Rev. Susan Candea, Bishop's Associate*

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Guidelines for 2020

Presented for Approval by the Central States Synod Assembly, June 6-8, 2019

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## **INTRODUCTION**

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Every congregation is concerned about fair and just compensation for their rostered ministers. By virtue of their educational requirements and expectations, rostered ministers are professionals and should be able to provide for their own economic needs and those of their families. At the same time, compensation should not exceed the community's ability to give according to their own needs. The contributions of individuals and families in a congregation come from their own hard work, labor, and time spent away from their families. All in the church need to find the appropriate balance in compensating rostered ministers. These guidelines are intended to be a tool that:

- Encourages dialog and honest discussion between the rostered minister and ministry leaders
- Is understandable and easy to use
- Allows for flexibility to address specific contexts and needs
- Promotes both accountability and good stewardship of the resources of both the rostered minister and the congregation

There are two rosters of ministers in the church, Ministers of Word and Sacrament (pastors) and Ministers of Word and Service (deacons.) The recommendation of these guidelines is that the compensation guidelines for deacons be the same as those for pastors with the exception that deacons do not qualify for a housing allowance or social security allowance. As all rostered ministers are called by a congregation, the same considerations for compensation are important including salary, benefits, and reimbursements.

As faith communities, we understand that this conversation is about more than dollars and cents, the fiscal bottom line. We recognize that a call is more than the amount of money earned, or the hours worked, and trust that all of us are called to faithful stewardship. We also recognize that there is often tension between the salary expectations as outlined in guidelines and the budgets of congregations. That is why it is crucial for pastors and deacons to work together with their congregations, to balance the need for just and fair compensation, providing a livable wage that recognizes the many demands on rostered ministers, as well as the realities and constraints of congregational budgets.

It is important that the process for determining compensation be open, honest, and gracious. Both rostered ministers and congregational councils should articulate their expectations clearly and develop a regular ministry evaluation process to articulate those expectations and goals, noting changes in both the goals and the needs of the rostered minister and congregation.

Though no guidelines, however carefully crafted, can give rostered ministers and congregations concise, and simple answers to what are inherently complex issues, these guidelines will be helpful in compensation guidelines. For this reason, we urge congregations to study these guidelines closely, understand that they are the standard recommendations and take them into consideration **each year in the budgeting process** as decisions are made regarding the compensation of rostered ministers.

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# STRUCTURING A COMPENSATION PACKAGE

**Section 1: Defined Total Compensation** (This is the term that is used when calculating benefits through Portico and represents the rostered minister's **total salary**.)

## 1. BASE SALARY

Guidelines for base salary are based on the number of years of congregational experience. Local conditions may require adjustments. Adjustments should be made for workload, additional education, advanced degrees, effectiveness, and accomplishments of the individual, including other career experience. Honoraria for weddings, funerals, etc., are never considered salary for tax purposes in establishing these guidelines.

## 2. HOUSING ALLOWANCE & PARSONAGE

The salary for rostered ministers includes an adequate parsonage or a housing allowance which is that portion of salary an ordained pastor designates to be applied toward their housing costs.

- A. There are special tax laws that apply to housing for ordained pastors. **(Deacons do not qualify for a housing allowance.)** The pastor's housing allowance is excludable from gross income for income tax purposes, but not for self-employment tax purposes, provided that those dollars are actually expended on housing costs and the overall requirements established by the IRS are met. (Go to [www.irs.gov](http://www.irs.gov) or see the IRS Publication 517 for more information.) Pastors who own or rent their homes must have an agreement on file clearly stipulating the amount of the housing allowance. **This is an IRS requirement.** (See Appendix B for a sample agreement.) The congregation council must designate the amount of the housing allowance when a call is extended **and renew this agreement each year in December prior to the new tax year.**
- B. Congregations that provide a parsonage rather than a housing allowance shall provide major appliances, regular maintenance and upkeep. Consideration should be given to reimbursing utility costs as well as providing insurance on the contents. Congregations that provide a parsonage may also designate a portion of the pastor's compensation as a furnishings allowance. This is a simple tax savings for the pastor that does not impose any financial burden on the congregation.
- C. It is also recommended that congregations that own a parsonage provide a "housing equity allowance" of 5% of the base salary. This allowance, invested through Portico Benefits, will compensate for the lack of equity that would accrue if the pastor were able to own a home. This equity would be available in the future whenever a pastor needs to purchase a home.

## 3. SOCIAL SECURITY

Since employers pay half of the total social security tax for employees, the same consideration should be given to the pastor's salary who are considered self-employed by the IRS. **Deacons are not considered self-employed and therefore the congregation as the employer pays the social security tax as they would for any lay employee.** Please note that a congregation cannot pay the pastor's social security tax directly, but designates the amount as an allowance, which is additional taxable income. The current rate of 7.65% is used in these guidelines for illustration purposes. For more information and to check the current rate go to:

<https://employerlink.porticobenefits.org/Home/Resources/SocialSecurityAllowance.aspx>

## Section Two – Benefits

### 1. ELCA BENEFITS PLAN (PORTICO)

The congregation shall budget for and participate in the ELCA Retirement, Medical, Disability, and Life Insurance benefits (Portico). Medical insurance shall be provided for the rostered minister and their family, unless their spouse has separate medical insurance that covers the family and the rostered minister waives the coverage. Contribution rates vary to help share costs among organizations of greater and lesser means, and to support a national community of leaders and other church employees. Rates are based on geographic location and rate class, defined compensation, plan member age, health benefit option, and household coverage level. To determine the amount to be contributed go to *Employerlink.PorticoBenefits.org* and use the calculator tools provided on the website.

There are four health plan options, Platinum, Gold, Silver, and Bronze, that have different contribution rates, deductible amounts, and out-of-pocket limits, as well as the option of providing Flexible Spending Accounts (FSA) or Health Savings Accounts (HSA).

**Each year in the fall, all employers (congregations) and plan members must go through open enrollment on the Portico website to choose the health plan they are going to provide and participate in. The health plan chosen cannot be changed during the next year, even if there is a transition in the call. For consistency across the synod, we recommend congregations in conversations with their rostered ministers offer the best possible health care plan. We recognize the importance of having healthy leaders.**

The synod recommends a minimum 12% retirement contribution, regardless of the age of the rostered minister. Retirement contributions can be modified during the year. Congregations in consultation with their rostered ministers have the option of moving 2% of the recommended retirement contribution to help those rostered ministers reduce their student loan principal. Other options also include extra contributions to their continuing education and professional expenses funds.

### 2. AUTOMOBILE EXPENSE REIMBURSEMENT

Automobile expense and other work-related travel are business expenses of the congregation, and should not be considered by the congregation as part of the rostered minister's compensation. Automobile allowances should be sufficient to cover all congregation-related activities. Car expenses include actual expense plus depreciation. The Internal Revenue Service requires accurate records to support automobile expenses incurred in connection with congregation-related travel. The rostered minister is responsible for maintaining adequate records for every vehicle used for work-related travel. **Please note that new tax laws no longer allow non-reimbursed business expenses, including mileage, to be claimed on tax returns.**

Expenses for auto use may be handled in one of the following manners:

- A. The congregation purchases or leases a vehicle and assumes the total expense.
- B. The congregation provides a determined amount on an annual basis, based upon the number of anticipated miles that will be driven times the current IRS mileage rates. Actual expenses will need to be documented for the IRS. Allowance in excess of expenses is taxable income.

- C. The congregation reimburses for actual miles driven at a specific rate per mile. The rate might vary depending on where the vehicle is driven and how many miles are driven each year. The IRS allowance can be found on <http://www.irs.gov>

**3. PROFESSIONAL EXPENSE ALLOWANCE**

It is recommended that the congregation share professional expenses such as books, robes, periodicals, professional dues, entertaining, and hospitality costs incurred in the performance of the duties of the ministry as well as technology tools such as smart phones and tablet computers which are essential and necessary for the minister's calling. Here are three possible ways to fund this allowance:

- A. Pay amounts as they occur with no maximum.
- B. Set up a line item in the budget and pay these as the expenses occur.
- C. Set up a monthly or annual allowance.

**4. VACATION**

Because a rostered minister is "on call" day and night and carries heavy responsibilities daily, the recommended annual vacation time is four weeks, which includes four Sundays. The congregation should consider granting additional vacation time based on length of service in ministry. (For example, the congregation may consider granting five weeks, including five Sundays, for a rostered minister with ten years of service in ministry.) The length of vacation time, including the number of Sundays off and when vacation time is to be taken, are all matters which need to be discussed openly with your rostered minister and are an important part of their compensation. Vacation time should be used within the calendar year and not accumulated, except by special agreement with the congregation council. Vacation time is available during the first year of any call. Vacation time is a good investment in the health and well-being of the rostered minister and his/her family. Time spent in outdoor ministries and retreats with congregation youth and adults, or work on area ministry, synod, or ELCA committees should not be considered vacation time or educational leave.

**5. DAYS OFF**

At least one, and preferably two, full days off should be granted each week. It is understood that congregation emergencies may require a change in schedule from time to time.

**6. HOLIDAYS**

It should be noted that the rostered minister is seldom able to take advantage of three-day weekends and other holidays such as Christmas and Easter. Consideration is to be given and the rostered minister encouraged to take days off another time during the week to compensate for these holidays. Compensation time is not to be counted as vacation time.

**7. CONTINUING EDUCATION (CE)**

The Lutheran Church has a history of an educated and well-trained leadership. The congregation should expect its rostered ministers to be involved in continuing education programs which will provide opportunity for personal development, enrichment of devotional life, and growth in effectiveness and competency. The ELCA expects each rostered minister to participate in an average of 50 contact hours of CE annually. Continuing education is regarded as an essential ongoing process that assists the leader in maintaining and sharpening the professional skills

required for congregation clergy in a rapidly changing world. Congregation and synod staff should give consideration to a rostered minister's continuing education record when granting compensation increases and in the call process.

- A. Continuing education is understood to be "professional growth" and "self-renewal," as distinguished from program development, vacation, or a theological convocation. Both the rostered minister and the congregation will benefit from the minister's involvement in continuing education. It is therefore suggested that any continuing education program be mutually studied and agreed upon by the leader and the congregation council. Continuing education may include courses, seminary classes, workshops, or independent study when directed toward a goal.

Conferences and events provided by this synod (such as the annual Bishop's Convocation) are not to be considered as part of the continuing education leave or allowance.

The recommended continuing education time is two weeks (fourteen full days which include Sundays), plus a minimum of \$800 per year to fund the continuing education. It is also recommended that this amount accumulate in a separate fund so that the equivalent of three years funds is available and that the rostered minister use at least one week per year. Each congregation should develop an explicit written policy relating to the use of continuing education time and funds, especially relating to the termination of a call.

- B. **Sabbatical:** Where a rostered minister has served a congregation longer than five years, the congregation is encouraged to grant sabbatical leave to permit participation in a longer program of continuing education. The rostered minister should be encouraged to take at least a one- to three-month sabbatical leave for study every five years without reduction in compensation. *(See Appendix D.)*

In all study situations, it is important that the rostered minister be expected to plan a program of study and present a detailed plan to the congregation council for approval. The nature of the sabbatical is ultimately a matter of agreement between the rostered minister and council. The synod office is available to assist in planning and can offer guidelines. The synod staff and area ministry deans are also available to assist in securing pulpit supply. **In thinking about providing a sabbatical, it is important to add additional funds to the congregational budget to pay for pastoral coverage during the sabbatical time.**

### **Section Three: DISABILITY AND LEAVE**

- A. **Temporary Disability:** In the case of disability due to accident, illness, surgery, maternity, etc., the congregation shall continue to pay the full compensation and housing for the first sixty days of disability, until the temporary disability benefits of the ELCA Portico Plan go into effect. The congregation will also provide for necessary vacancy supply. If approved, the ELCA Plan will pay 66% of "monthly defined compensation." **The congregation council and pastor should contact the synod office and Portico prior to taking actions related to disability.**

- B. New Parent Leave.** Bringing children into a family, by birth or adoption, is an important time of adjustment. With changing parental roles, it is common for both parents to be actively engaged in their children's care-giving. Since each family's situation is unique, congregations are encouraged to be flexible and understanding in granting the necessary time for the rostered minister and his/her family to make this adjustment. The recommendation is that congregations grant six weeks paid leave. New Parent Leave is a good investment in the health and well-being of the rostered minister and his/her family as well as a positive way to lift up and model healthy familial commitments to the whole congregation.

#### **Section Four: Other Matters**

**A. ADDITIONAL COMPENSATION**

Congregations that would like to reward faithful ministers for their service might consider a variety of means of additional compensation and should ask their rostered minister what others types of compensation would be beneficial to them.

**B. INTERIM AND PART TIME MINISTRIES**

Because situations vary so greatly with interim and part-time ministries, guidance for structuring and compensating these ministries will be provided by the synod office staff as needed.

**C. PULPIT SUPPLY**

Pulpit supply is to be arranged for and paid for by the congregation (\$150 for one worship service, plus \$50 each additional service is a recommended minimum). A mileage rate should also be determined, usually based on the current IRS rate.

**Appendix A – CSS Salary Guidelines**

Years of Service	Base w/ COL Increase		Housing 30%		FICA 7.65%		Total Defined Compensation	
	Low	High	Low	High	Low	High	Low	High
1	\$ 34,628	\$ 37,917	\$ 10,388	\$ 11,375	\$ 3,444	\$ 3,519	\$ 48,460	\$ 52,811
2	\$ 35,128	\$ 38,417	\$ 10,538	\$ 11,525	\$ 3,493	\$ 3,569	\$ 49,159	\$ 53,511
3	\$ 35,628	\$ 38,917	\$ 10,688	\$ 11,675	\$ 3,543	\$ 3,619	\$ 49,859	\$ 54,210
4	\$ 36,128	\$ 39,417	\$ 10,838	\$ 11,825	\$ 3,593	\$ 3,668	\$ 50,559	\$ 54,910
5	\$ 36,628	\$ 39,917	\$ 10,988	\$ 11,975	\$ 3,643	\$ 3,718	\$ 51,258	\$ 55,610
6	\$ 37,128	\$ 40,417	\$ 11,138	\$ 12,125	\$ 3,692	\$ 3,768	\$ 51,958	\$ 56,309
7	\$ 37,628	\$ 40,917	\$ 11,288	\$ 12,275	\$ 3,742	\$ 3,818	\$ 52,658	\$ 57,009
8	\$ 38,128	\$ 41,417	\$ 11,438	\$ 12,425	\$ 3,792	\$ 3,867	\$ 53,358	\$ 57,709
9	\$ 38,628	\$ 41,917	\$ 11,588	\$ 12,575	\$ 3,842	\$ 3,917	\$ 54,057	\$ 58,409
10	\$ 39,128	\$ 42,417	\$ 11,738	\$ 12,725	\$ 3,891	\$ 3,967	\$ 54,757	\$ 59,108
11	\$ 39,628	\$ 42,917	\$ 11,888	\$ 12,875	\$ 3,941	\$ 4,016	\$ 55,457	\$ 59,808
12	\$ 40,128	\$ 43,417	\$ 12,038	\$ 13,025	\$ 3,991	\$ 4,066	\$ 56,157	\$ 60,508
13	\$ 40,628	\$ 43,917	\$ 12,188	\$ 13,175	\$ 4,040	\$ 4,116	\$ 56,856	\$ 61,208
14	\$ 41,128	\$ 44,417	\$ 12,338	\$ 13,325	\$ 4,090	\$ 4,166	\$ 57,556	\$ 61,907
15	\$ 41,628	\$ 44,917	\$ 12,488	\$ 13,475	\$ 4,140	\$ 4,215	\$ 58,256	\$ 62,607
16	\$ 42,128	\$ 45,417	\$ 12,638	\$ 13,625	\$ 4,190	\$ 4,265	\$ 58,955	\$ 63,307
17	\$ 42,628	\$ 45,917	\$ 12,788	\$ 13,775	\$ 4,239	\$ 4,315	\$ 59,655	\$ 64,006
18	\$ 43,128	\$ 46,417	\$ 12,938	\$ 13,925	\$ 4,289	\$ 4,365	\$ 60,355	\$ 64,706
19	\$ 43,628	\$ 46,917	\$ 13,088	\$ 14,075	\$ 4,339	\$ 4,414	\$ 61,055	\$ 65,406
20	\$ 44,128	\$ 47,417	\$ 13,238	\$ 14,225	\$ 4,388	\$ 4,464	\$ 61,754	\$ 66,106
21	\$ 44,628	\$ 47,917	\$ 13,388	\$ 14,375	\$ 4,438	\$ 4,514	\$ 62,454	\$ 66,805
22	\$ 45,128	\$ 48,417	\$ 13,538	\$ 14,525	\$ 4,488	\$ 4,563	\$ 63,154	\$ 67,505
23	\$ 45,628	\$ 48,917	\$ 13,688	\$ 14,675	\$ 4,538	\$ 4,613	\$ 63,854	\$ 68,205
24	\$ 46,128	\$ 49,417	\$ 13,838	\$ 14,825	\$ 4,587	\$ 4,663	\$ 64,553	\$ 68,905
25	\$ 46,628	\$ 49,917	\$ 13,988	\$ 14,975	\$ 4,637	\$ 4,713	\$ 65,253	\$ 69,604

Notes:

Beyond 25, add a minimum of \$500 per year.

The increase in salaries reflects the average inflation rate for 2018, 2.4% according to the website: [www.usinflationcalculator.com/inflation/current-inflation-rates](http://www.usinflationcalculator.com/inflation/current-inflation-rates).

FICA (7.65%) is not part of a deacon's compensation and should be subtracted from the Total Defined Compensation amounts. (See Appendix C for Deacons compensation worksheet.)

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## Appendix B – Housing Allowance Declaration

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*Congregations that pay their pastors a housing allowance must complete a form similar to this prior to the beginning of each calendar year. Both pastor and congregation should keep a copy for their files. The original should be in the records of the congregation.*

Council Secretary: \_\_\_\_\_

Date: \_\_\_\_\_

Resolution of \_\_\_\_\_ Lutheran Church, \_\_\_\_\_ (location) \_\_\_\_\_

The congregation council of \_\_\_\_\_ Lutheran Church on \_\_\_\_\_ (date) \_\_\_\_\_, after discussing the amount to be paid to the Rev. \_\_\_\_\_ (name) \_\_\_\_\_ as housing allowance, on a motion duly made and, seconded, adopted the following resolution. RESOLVED, that the Rev. \_\_\_\_\_ (name) \_\_\_\_\_ will receive compensation of \$(amount) for the calendar year 20\_\_\_\_, and a housing allowance of \$(amount) for the calendar year 20\_\_\_\_.

Date: \_\_\_\_\_

(Council Secretary Name), Secretary

Original: Congregation Council Records

Copy: The Rev. \_\_\_\_\_ (name) \_\_\_\_\_

Note:

**A housing allowance declaration needs to be submitted to the congregation council and voted on prior to the end of the calendar year. Only ordained clergy qualify for the tax benefits of a housing allowance. See IRS publication 517.**

The amount of the housing allowance listed here need not agree with the amount listed in the Church budget. Be sure to make this amount large enough that it will cover all possible housing costs for the coming year. (Example: the budget may show a compensation of \$30,000 and a housing allowance of \$10,000 for a total of \$40,000. This document might show a compensation of \$25,000 and a housing allowance of \$15,000 for a total of \$40,000. The actual total amount is the same. The total Defined Compensation allocated between Housing and Base Compensation may vary yearly depending on individual circumstances of the pastor).

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**Appendix C**  
**Salary & Cost Worksheets**

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**For ordained pastors (housing allowance)**

Income	2019 Budget	2020 Guidelines	Recommended 2020 Budget
<b>Total Salary (defined compensation)</b>			
Housing allowance portion			
Remaining salary portion			
<b>ELCA Benefits (Portico)</b>			
Retirement (12%)			
Health Insurance			
Administrative costs, disability, etc.			
<b>Total Portico Benefits</b>			
<b>Business Expenses</b>			
Auto			
Professional expenses			
Continuing Education			
Other			
<b>TOTAL COMPENSATION PACKAGE</b>			

**(For ordained pastors living in parsonage )**

Income	2019 Budget	2020 Guidelines	Recommended 2020 Budget
<b>Salary</b>			
Utility/furnishings allowance if Provided			
<b>Total Salary (defined compensation)</b>			
<b>ELCA Benefits (Portico)</b>			
Calculated by adding 30% to total salary			
Retirement (12%)			
Health Insurance			
Administrative costs, disability, etc.			
<b>Total Portico Benefits</b>			
<b>Business Expenses</b>			
Auto			
Professional expenses			
Continuing Education			
Other			
<b>TOTAL COMPENSATION PACKAGE</b>			

**For Deacons (if parsonage provided, subtract 30% from recommended total salary)**

<b>Income</b>	<b>2019 Budget</b>	<b>2020 Guidelines</b>	<b>Recommended 2020 Budget</b>
<b>Total Salary (defined compensation)</b>			
<b>ELCA Benefits (Portico)</b>			
Retirement 12%			
Health insurance			
Administrative costs, disability, etc			
<b>Total Portico Benefits</b>			
<b>Business Expenses</b>			
Auto			
Professional expenses			
Continuing education			
Other			
<b>TOTAL COMPENSATION PACKAGE</b>			
Congregations FICA contribution 7.65 % of total salary			
<b>TOTAL CONGREGATIONAL BUDGET AMOUNT</b>			

## **Appendix D**

### **Extended Study Leave (Sabbatical) Guidelines**

#### **Central States Synod**

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#### **PREFACE**

The Biblical witness is the story of God's continuing faithfulness to invest the Gospel into human hands and lives. The Apostle Paul speaks of it as pouring God's love into earthen vessels: "We have this treasure in earthen vessels to show that the transcendent power belongs to God and not to us." (11 Cor. 4-2). Earthen vessels are meant to be filled and emptied, again and again. But care must be taken that, once emptied, the vessels can be filled once again.

St. Paul cautions us that spiritual strength essential to effective ministry comes from God and does not come from ourselves. Both in the strength and in the filling, it is a transcendent power given to us, poured into us as God's people. This is true for all the baptized. It is equally true, perhaps even to a greater degree, of those we look to for filling and spiritual nurture, the rostered ministers who serve among us: pastors and deacons.

The concept of wholeness and wellness in ministry is an important principle in the life of the Church. Healthy congregations and healthy rostered ministers are essential to a healthy community of faithful people. It is our belief that an extended time of study and inward renewal for rostered ministers is an expression of mutual care for one another. The Central States Synod has developed the following guidelines for congregations, institutions, and agencies of the church to make a sabbatical leave possible for the rostered persons who serve among us.

An extended sabbatical leave provides an opportunity for rostered ministers to reflect on their call to ministry and relationship to God. While continuing education on an annual basis provides regular short-term opportunities for growth in learning, an extended sabbatical leave provides the needed opportunity for in-depth learning and renewal, free from current responsibilities, following a length of service to the congregation, agency, or institution. An extended sabbatical leave should be holistic, including time for prayer, reflection, relaxation, and refreshment of body and spirit, as well as further developing gifts for future ministry.

#### **EXTENDED SABBATICAL LEAVE GUIDELINES**

1. An extended sabbatical leave of one to three months be granted to rostered ministers ordinarily after serving in a ministry site for five years.
2. The rostered minister is normally expected to serve the congregation, agency, or institution for at least one year following completion of the sabbatical leave.
3. An Extended Sabbatical Leave Covenant is the centerpiece of the sabbatical leave plan and experience. It is developed through conversation with key leaders: executive committee, staff support committee, supervisor, or others that relate to the rostered minister's continuing education needs in light of the ministry emphases of the congregation, institution, or agency.

- a. Identify ministry highlights and give thanks for ministry accomplished.
  - b. Determine the ministry priority most affected by the rostered minister's leadership and ministry and explore how s/he can become an even more effective leader through further study and renewal.
  - c. Develop a specific education plan and focus for the sabbatical. The focus of the sabbatical leave should be for in-depth study on one or two topics directly related to the regular call of the rostered minister and should include time for personal and familial reflection.
  - d. An outline of financial implications for the sabbatical leave and funding arrangements.
  - e. Identify a specific means through which the congregation, agency, or institution will share in the success of the sabbatical experience upon its completion.
4. The rostered minister will submit a report to the congregation, agency, or institution s/he serves within a mutually agreed-upon period of time following completion of the study leave.
  5. The congregation, institution, or agency is encouraged to provide the rostered minister full pay and benefits during the extended sabbatical leave.
  6. Proposals for extended sabbatical leave shall be presented to the congregation council or governing body of the agency or institution not less than twelve (12) months prior to the beginning of the proposed leave. Careful consideration shall be given to all aspects of the proposal and implications for the congregation, agency, or institution and the rostered person.
  7. Expenses incurred during the sabbatical leave will be borne by the rostered person (i.e., tuition, books, supplies, travel, living expenses, etc.). Continuing education funds would normally be used to cover some of the expenses.
  8. Realizing the congregation, agency, or institution will be without the services of its regularly called person, it should consult with the synodical bishop regarding possible options for continuing coverage during the period of the sabbatical leave.
  9. It is understood that the extended sabbatical leave and the terms of the covenant are a mutually negotiated agreement between the rostered person and the congregation, agency, or institution. The covenant will be completed and filed with the synod office ordinarily at least three months prior to the beginning date of the sabbatical leave.

*The above extended Sabbatical Leave Guidelines were amended by the  
Synod Council Meeting on March 18, 2017*