



Western North Dakota Synod
Evangelical Lutheran Church in America
God's work. Our hands.

2027

COMPENSATION AND BENEFITS GUIDELINES

FOR

ROSTERED MINISTERS

Effective January 1, 2027

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INTRODUCTION

A major part of addressing concerns within our synod is to place a high priority on recruitment of clergy.

It is important for parishes in the Western North Dakota (WND) Synod to be able to attract and retain strong leaders. Compensation for all full-time rostered ministers is of major importance in accomplishing this task. Compensation includes base salary as well as monetary and non-monetary benefits.

In 2025, the Western North Dakota Synod Council appointed a Synod Compensation Task Force based on the request of the 2025 Synod Assembly. The task force noted paying the least necessary provides unsatisfactory results. They found neighboring synods have similar guidelines and similar clergy shortages, while the guidelines in the Cities are 15-20% higher without a lack of clergy. Secular employment could result in salaries in the \$80-120K range, roughly 50% higher.

Other considerations include rural ND settings may limit the employment opportunities of the spouse. Travel distances to conveniences and winter weather may not be attractive. Based on all these considerations, the Task Force recommended increasing guidelines by \$5,000. The 2025 Synod Assembly also approved adding \$1,000 compensation per additional congregation.

Starting with this increased base salary and adjusting for the federal Social Security Cost of Living Adjustment (COLA), Synod Assembly annually approves a *Minimum Base Salary Guidelines for Rostered Ministers* resolution, also revised in the compensation guidelines. These guidelines reflect the proposal approved by Synod Council and adopted by the 2026 Synod Assembly.

The WND Synod Council encourages all parishes within the synod to prayerfully consider the compensation guidelines provided and to use these guidelines as minimum standards for compensating rostered ministers. Parishes are also encouraged to be generous in compensating beyond these guidelines to attract and retain talented and dedicated rostered ministers.

If meeting these guidelines would be a significant financial hardship for your parish, you may need to address stewardship, consider alternative leadership options, or adjust parish partnerships, all options to discuss with WND Synod staff.

MUTUAL MINISTRY

The purpose of the committee is to affirm and strengthen the mission of the parish and the ministry of the staff. This important task should either be taken up by a mutual ministry committee or the executive committee.

The 2019 Model Constitution of the ELCA (C13.04) suggests “A mutual ministry committee shall be appointed jointly by the president and the rostered minister.” In this way, it becomes officially related to the council and reports in the same manner as other committees. The committee should reflect the age, race, gender, and economic composition of the parish, and include the rostered minister.

A mutual ministry committee provides a place to begin to define the vision for building up the body of Christ within the parish. This is done through:

- Listening and clarifying – The committee needs to listen to one another. Listen to understand! All should be listened to, the called leaders, the parish and the rostered minister.
- Sharing and communicating – Take time to share the joys and frustration of ministry. Luther called for “mutual conversation and consolation of Christians.” This requires a commitment of confidentiality.
- Reviewing and revising – Often the “Annual Review” is misunderstood as an evaluation of staff. The review should be of both the ministry of the rostered minister and the mission of the parish. The goal of the review is to “Build up the Body of Christ” (Ephesians 4:12). If sharing and communicating is taking place the reviewing and revising phase of ministry is done in an atmosphere of “no surprises”. Concerns are not “saved” for the annual review!

HOW TO START A MUTUAL MINISTRY COMMITTEE

The key to the success of a Mutual Ministry Committee is the selection process. Begin by defining expectations, purpose and job description for the committee. Characteristics and skills of the committee members should include:

- Ability to keep confidences
- Sensitivity to the feelings of others
- Ability to listen
- An understanding of the Christian faith and the vision of the ELCA as manifest in the parish, the Synod, and the churchwide
- Ability to provide constructive feedback in a caring manner

More information and resources for mutual ministry are available through the WND Synod office. Resources available include:

- *Pastor and People* (book) and accompanying DVD *Making Mutual Ministry Work*
- *Mutual Ministry Committee, A Vision for Building Up the Body of Christ* by Reverend George E. Keck

MINIMUM COMPENSATION AND BENEFIT GUIDELINES

OVERVIEW

When arriving at compensation and benefit levels for rostered ministers, the fundamental question should be “How can we best provide appropriate care for our rostered ministers, recognizing financial issues are an integral part of that care”? Lay leaders and rostered ministers need to talk openly with each other about their ministry together, including details of compensation.

The compensation and benefits package is best arrived at by candid communication that takes into consideration financial realities for both rostered minister and parish. One financial reality that can be overlooked is the extensive investment made by rostered ministers prior to their first call. The process of becoming a rostered minister in the ELCA requires a bachelor’s degree and additional theological education, leaving many with substantial debt. Investment in ministry and faithful pastoral service ought to be recognized and compensated fairly and even generously. Creative options should be explored when resources are limited.

Years of experience are a significant factor in determining compensation and benefits. However, many other factors should be taken into account as salary is discussed. Some of the factors include:

PARISH

- Multiple point parish
- Complexity of call
- Ecumenically yoked parish
- Ratio of members to paid staff
- Programming
- Travel time required for regular visitations.

ROSTERED MINISTER

- Prior career experience
- Staff supervision requirements
- Merit
- Churchwide or synodical experience and participation
- Related Education beyond M.Div.

Any of these factors may be considered a reason to pay more than the base salary guideline.

Resolution #2

2027 Minimum Base Salary Guidelines for Rostered Ministers

This chart represents the minimum guidelines recommended for single point congregations. These figures represent base cash salary only and do not include housing and utilities, social security off-set, pension, medical insurance, continuing education, professional expenses or any other benefits.

Other Considerations for Rostered Ministers:

1. Prior work experience of 1st Call Ministers should be considered, and credit given at the rate of one-half year for each year of experience.
2. Multi-point Parishes:
If serving more than one congregation, it is suggested \$1,000 per additional congregation be added to their compensation.
3. Large Congregations:
For congregations over 800 baptized, it is suggested that \$1,500 be added.
For administrative pastors serving congregations over 1,500 baptized and supervising staff, it is suggested that \$2,500 be added.
4. Ministers with advanced degrees:
ie D.Min., Ph.D., S.T.M. or other degrees the congregation deems relevant to their ministry, add \$1000.

These guidelines are based on a rostered minister compensation and benefits review by a Synod Compensation Task Force (November 2025-April 2026), requested by the 2025 Synod Assembly and appointed by the Synod Council. The Task Force recommendation is an increase of \$5,000 for 2027.

Year Ordained	Low	High	Additional Considerations
2027	\$ 49,750	\$ 59,750	
2026	\$ 50,750	\$ 60,750	
2025	\$ 51,950	\$ 61,950	
2024	\$ 52,550	\$ 62,550	
2023	\$ 53,150	\$ 63,150	
2022	\$ 53,750	\$ 63,750	
2021	\$ 54,350	\$ 64,350	
2020	\$ 54,950	\$ 64,950	
2019	\$ 55,550	\$ 65,550	
2018	\$ 56,150	\$ 66,150	
2017	\$ 56,750	\$ 66,750	
2016	\$ 57,350	\$ 67,350	
2015	\$ 57,950	\$ 67,950	
2014	\$ 58,550	\$ 68,550	
2013	\$ 59,150	\$ 69,150	
2012	\$ 59,750	\$ 69,750	
2011	\$ 60,350	\$ 70,350	
2010	\$ 60,950	\$ 70,950	
2009	\$ 61,550	\$ 71,550	
2008	\$ 62,150	\$ 72,150	
2007	\$ 62,750	\$ 72,750	
2006	\$ 63,350	\$ 73,350	
2005	\$ 63,950	\$ 73,950	
2004	\$ 64,550	\$ 74,550	
2003	\$ 65,150	\$ 75,150	
2002	\$ 65,750	\$ 75,750	
*Add an additional \$750/year for each year of experience beyond 25 years.			

SOCIAL SECURITY AND INCOME TAX

For **Income Tax purposes**, both rostered ministers and lay staff are considered employees of the parish, requiring federal tax Form 1099 or Form W-2 to be filed.

ELCA Deacons, SAMs, and lay staff are considered employees of the congregation for social security purposes. The congregation withholds half (7.65%), matches it, and pays the full 15.3% to the IRS. For tax purposes, the Income Tax and Social Security tax base includes:

- Base salary
- Any of the following, if included in the compensation package:
 - Additional housing offset (or parsonage fair market rental value)
 - Other taxable income

Deacon Housing

Housing is not necessarily included in the compensation package for ELCA Deacons. However, congregations or parishes considering calling a deacon need to keep the cost of housing in mind when putting a compensation package together. If housing is provided or if some sort of a housing offset is provided, then the fair rental value of the property or additional financial offset is considered salary and is taxable.

Pastors however, are categorized as self-employed (not as employees). The WND Synod expects all parishes to pay one half (7.65%) of the social security tax directly to the pastor, who then manages their 15.3% social security tax separately.

The tax is applied to the social security tax base, which includes:

- Base salary
- Housing allowance OR Fair market rental value of parsonage*
- Furnishings allowance
- Utilities allowance
- Social security offset
- Other taxable income

While the parsonage is not a direct expense to the congregation, the pastor must include the fair rental value for tax reporting purposes.

Pastor Housing

Parishes should pay their pastor a housing allowance or provide a parsonage. If located in an area where real estate moves rapidly, serious consideration should be given to granting pastors the option of owning or renting their own home by providing a housing allowance. The IRS allows a pastor to declare a certain amount of their income to cover furniture and household expenses, such as cleaning supplies. However, the congregation/parish councils must approve allowances for housing and furnishings in advance, in order for these to be excluded from income for IRS reporting purposes. The amounts for each allowance must be recorded in the council minutes. We recommend pastors consult with their tax professionals in determining the amount of their income to declare for this purpose.

NOTE: *In all tax matters, rostered ministers and parishes are urged to obtain expert and up-to-date advice for guidance in tax reporting.*

HOUSING ALLOWANCE PROVIDED **(no parsonage provided)**

Housing and Furnishings Allowances

The IRS requires that the amount of the pastor's compensation which is to be used as housing allowance be designated in advance by the parish as a percentage of the base salary.

Housing Allowance

If the pastor is given a housing allowance in lieu of a parsonage, the allowance should be enough to provide housing that is adequate for the pastor's family needs. The minimum standard recommended is a three-bedroom house with garage. Also, the housing allowance should provide for the cost of heat and all utilities (which includes electricity, natural gas, telephone, water, garbage, and internet). One method to determine housing allowance is to ask a realtor what an average home in your community would cost. Calculate the monthly payment on a 30-year mortgage. Then add in the monthly cost of utilities.

A pastor may also include costs for furnishing purposes in the declared housing allowance. Under IRS rules, the amount the pastor uses for housing, utilities and furnishings up to the amount declared as housing allowance may be excluded from taxable income. The amount of the declared housing allowance must be recorded in the minutes of the church council.

PARSONAGE PROVIDED

Housing and Utilities

When a parish provides a parsonage, the parish should assume all costs for maintenance (including replacement of major appliances), and utilities (electricity, gas, oil, telephone, water, garbage and internet.), to be paid directly by the parish to the vendor/supplier. ***Otherwise those amounts are to be included in Retirement contribution calculations.***

The parish should work through the guidelines for the provision and use of parsonage with the pastor and establish a covenant for parsonage use. The parish should arrange for a regular program for upkeep and maintenance of the parsonage and property, including an annual assessment and walk through with the appropriate council representative. For more information see Exhibit 4 called, "Guidelines for the Provision and Use of Parsonages."

Housing Equity Allowance

The parish should share with the pastor a modest portion of the equity being gained on the parsonage. It is strongly recommended the equity allowance be equal to 4% of the pastor's current base salary, to be paid monthly and be placed in a fund that will accumulate interest in the pastor's name. It is recommended the investment be made in either the ELCA Optional Retirement Fund or other appropriate investment that will be available for the use of the pastor when purchase of a home becomes necessary. This benefit assists pastors in gaining equity for future housing needs. Without this benefit, a pastor living in a parsonage may be unable to accumulate equity in a home, limiting funds to provide for their housing needs at retirement.

Furnishings Allowance

Under IRS rules, a pastor may designate a portion of the base salary as a furnishings allowance for furnishing purposes. For example, if the pastor's base salary is \$35,000 and \$2,000 of that is designated for furnishing allowance, the amount the pastor uses for furnishing the parsonage up to \$2,000 may be excluded from taxable income. The amount of the furnishings allowance must be recorded in the minutes of the church council.

RETIREMENT AND MEDICAL/DENTAL

ELCA congregations are expected to provide retirement and benefits for all Rostered Ministers and their families unless the rostered minister chooses to waive medical/dental coverage. The ELCA offers a retirement and benefit plan for all rostered ministers through Portico Benefits Services that includes retirement, medical and dental coverage, survivor benefits, and disability coverage. The rate for this coverage is based on defined compensation and age of the primary plan member. Portico offers four plan options. The ELCA Church Council and the Western North Dakota Synod Council encourage congregations to offer the Gold+ plan.

When a parsonage is provided, Portico uses this formula to determine defined compensation:

Base Salary + Social Security Allowance = Total Salary

Total Salary + 30% of Total Salary + Furnishings Allowance + Utility Allowance = Defined Compensation

For current rates and more information on retirement and other ELCA benefits visit the website: www.porticobenefits.org or call 1-800-352-2876.

DISABILITY

In the event of a rostered minister's disability due to accident, illness, surgery, etc., it is expected that the parish will continue to pay the full salary, housing, retirement, and benefit contributions for the first 60 days of disability. Then the ELCA disability plan provides for a payment of 2/3 of the defined compensation reduced by any social security benefit, beginning in the third month of disability. The plan also provides for continuation of retirement and benefit plan contributions for the duration of the disability.

WORKERS COMPENSATION

Parishes are not required by law to pay into North Dakota worker's compensation for employees or called Rostered Ministers. However, it could be a definite liability to the ministry of the parish in the event of accidental death or disability during the course of employment.

It is recommended that all parishes carry a general "umbrella" insurance plan that covers all types of liability a parish may encounter including personal injury and professional liability.

WORK WEEK

Rostered ministers are expected to take at least one weekday off each week as well as an additional day whenever a parish schedule interferes with taking a holiday off. Five and one-half days should be the normal maximum work week for rostered ministers. When circumstances arise that create a week with no day off, it is expected that an additional day be allocated during the following week.

VACATION

Rostered ministers are expected to receive and use four weeks (including 4 Sundays) of vacation per year. After completion of 20 years of service and having served 5 years in their current call it is recommended that rostered ministers receive a fifth week of vacation including a fifth Sunday annually.

Annual vacation time may be taken periodically during the year, at the mutual convenience of the rostered minister and parish, including the initial year of ministry to the parish. Since it is important that all staff use their vacation each year, accrued vacation time normally should not be carried over from one year to the next.

HOLIDAYS

The following should be considered paid holidays:

- New Year's Day
- President's or Martin Luther King Day
- Easter
- Memorial Day
- Fourth of July
- Labor Day
- Thanksgiving Day
- Christmas Day

PERSONAL LEAVE

Reasonable time off may be granted due to illness or a death in the family. Rostered ministers should discuss needs and reach a mutual understanding with their parish leadership. This time would not be charged against vacation. In the event of a death in his/her immediate family (to include spouse, children, parents, brother, sister, grandparents, grandchildren, mother-in-law, father-in-law, or legal guardian) a rostered minister will be allowed three (3) days with pay to attend the funeral and to deal with family affairs. In cases where there is a special need related to circumstances following the death of an immediate family member, up to a total of five (5) working days may be granted.

SICK LEAVE

Reasonable time away from work due to personal illness may be provided to professional staff without recording as vacation. The churchwide office has a policy that sick leave is 10 days a year and may be carried over and accrued up to a maximum of 45 working days. For extended illnesses rostered ministers should discuss needs with parish leadership and reach a mutual understanding.

PARENTAL LEAVE

Time off is important for rostered ministers in the event of the birth or adoption of a child. Parishes are expected to provide paid parental leave for up to six weeks.

MOVING EXPENSES

It is expected that when a rostered minister accepts a new call or appointment, reasonable moving expenses are to be paid by the parish or agency extending the call.

PROFESSIONAL EXPENSE REIMBURSEMENT

Professional expenses designated by the parish and acknowledged by the IRS including books, robes, periodicals, professional dues, entertaining and hospitality costs incurred in the performance of the duties of the rostered minister's office should be shared by the parish. A minimum of \$250 should be provided annually.

AUTO EXPENSE REIMBURSEMENT

The cost of travel as part of the responsibilities of the rostered minister's call or appointment are considered business expenses of the parish and may be paid in one of three different ways.

- Reimburse the rostered minister each month for actual miles driven at the current IRS rate.
- Pay a set travel allowance of at least the estimated mileage x the IRS mileage rate.
- Purchase or lease a car for this use and pay all expenses. The rostered minister would be responsible for taxes for personal miles driven.

MEETING EXPENSES

Rostered ministers are expected to attend various meetings called by the synod and its conferences, especially, Synod Assembly, the annual Rostered Ministers Conference in Medora, and conference meetings. The costs for attending these meetings are to be paid by the parish.

OTHER COMPENSATION OPTIONS

A parish may wish to provide additional compensation in one of the following forms:

- Reimbursement of medical and dental expenses not paid for by the ELCA benefit plan. The recommended range for reimbursement is \$1000 to \$1,500.
- Additional retirement contributions beyond the minimum required by the ELCA Retirement and Benefit Plan.
- Additional personal holidays.
- Additional time off, including creative ways for occasional weekends when the rostered minister and family can leave without using vacation time.
- Flexible work hours.
- Creative methods to allow rostered ministers to work less than full-time and receive retirement and medical benefits that are similar to full-time.
- Creative methods to assist rostered minister to reduce educational debt.
- Hiring and retention bonuses. For example, pay the rostered minister \$1,000 upon acceptance of the call and \$1,000 for each additional year of service to the parish.

CONTINUING EDUCATION

Rostered ministers are expected to keep up with the current scholarship in their field, to grow in their faith and to improve their skills for ministry. They are expected to seek out continuing education opportunities appropriate for them and the setting in which they serve. This education program may take a variety of formats. It may involve structured education programs available in the Synod and region or it may involve travel to other areas to observe faith and ELCA programs in action. Both the rostered minister and the parish shall agree to the format for the education program.

The parish should allow for a minimum of two weeks (including two Sundays) of continuing education per year. The program should be funded by both the parish and the rostered minister per the following guidelines:

- Parish provides approximately 70% of funding.
- Rostered minister provides approximately 30% of funding.
- The recommended congregational contribution for continuing education is \$1000. These minimums shall rise as costs warrant changes.

For tax reasons it may be beneficial for the rostered minister's contributions to continuing education be moved out of salary and into continuing education. This should be done with mutual agreement of rostered minister and parish.

Both parish and rostered minister shall agree to the accumulation of unused funds and days from year to year. It is recommended that unused funds provided by the parish be allowed to accumulate for future education uses. In the event that a rostered minister leaves a parish, all unused funds contributed by the parish shall remain with the parish.

FIRST CALL THEOLOGICAL EDUCATION

All newly ordained rostered ministers participate in programs of theological education during their first three years of service under call. The purpose of First Call Theological Education is to enhance the transition from seminary to parish. It is expected that the parish support the rostered minister's participation in this synod program by providing the time for and reimbursement of costs incurred by the rostered minister while participating.

SABBATICAL LEAVE

Because continuing education of professional staff is a priority of the ELCA, parishes in the WND Synod are encouraged to develop a sabbatical policy for renewal that will promote healthy and effective long-term relationships.

- One to three months of sabbatical after five years should be allowed with parish permission and agreement.
- Compensation during the sabbatical should be mutually agreed upon.
- The rostered minister is encouraged to make a commitment to return to the parish for at least one year following the sabbatical.

* Some policy samples are on file at the synod office.

While the following may be printed for reference, the [Excel sheet](#) linked is greatly preferable.

COMPENSATION WORKSHEET – Sample Only

Parsonage *Skip to Housing Allowance below if N/A for pastors. Skip to Step 2 if no housing provided for deacons.	
1. Annual fair rental value of the parsonage	
OR Housing Allowance	
Cost of average 3-bedroom home with garage in your community (<i>contact local realtor</i>)	
Current interest rate for a 30-year fixed rate mortgage	
1. Monthly Mortgage cost	0.00
2. Cost of monthly utilities (<i>electricity, natural gas, phone, garbage, water and internet</i>)	
Total Annual Housing for Taxes	0.00
Step 2: Annual Defined Compensation	
1. Base Salary	
2. Employer Taxes / Allowance (<i>7.65% of Salary + Housing</i>)	0.00
3. Total Salary	0.00
4. Housing Allowance	0.00
5. If Parsonage, but minister pays bills directly, enter Household furnishings/utility allowance	
Annual Defined Compensation for figuring ELCA Pension and Benefits Costs	0.00
Step 3: Portico Retirement and Benefits	
Enter current contribution rates from Portico Benefit Services, requesting the minimum and maximum amounts charged for the medical portion. 1-800-352-2876 www.porticobenefits.org	
- If a parsonage, may include Housing Equity (Base Salary*4%/12 months) in Portico Calculator	0.00
Step 4: Other Congregational Expenses	
1. Travel Expense	
2. Professional Expense	
3. Meeting Expense	
4. Continuing Education (\$1,000 minimum)	
5. Additional Compensation (additional pension, etc.)	
6. Other (misc.)	
Total Other Expenses	0.00
Total Expense	0.00

Each year, congregations and rostered ministers should review and record agreed upon compensation and benefits using the appropriate Compensation and Benefits form: <https://elca.org/Resources/Office-of-the-Secretary>

The [Excel sheet](#) on the WND Synod website should be used, not a printed copy of the sample above.

OTHER INFORMATION AND EXHIBITS

EXHIBIT 1: Rostered Minister Ethics

EXHIBIT 2: WND Synod Vice Pastor, Interim Pastor and/or Contracted Ministries

EXHIBIT 3: Sample Flex Time and Personal Sustainability Guidelines

EXHIBIT 4: Guidelines for the Provision and Use of Parsonages

EXHIBIT 1: Rostered Minister Ethics

Rostered ministers retiring or returning to a previously served parish must respect the integrity of the ministry of the parish they no longer serve. They should be cautious and should not exercise ministerial functions therein unless invited to do so by the present rostered minister, or if there is no duly called rostered minister, then by the interim or vice-pastor in consultation with the parish council.

Also, rostered minister are encouraged to respect the rostered minister and ministry of parishes they no longer serve. Rostered ministers should not exercise ministerial functions affiliated with that parish unless invited to do so by the presiding pastor or vice-pastor.

EXHIBIT 2: WND Synod Vice Pastor, Interim Pastor and/or Contracted Ministries

PASTORAL VACANCIES

When a pastoral vacancy occurs in a parish, a synod representative (bishop or bishop's staff) confers with the church council regarding the appointment of a vice-pastor or interviewing an interim pastor (not a call).

During this period of service, the **vice-pastor**

- ❑ Has the rights and duties of a regularly called pastor,
- ❑ In consultation with the bishop and with approval of the church council, the vice pastor may arrange for certain pastoral duties (like pulpit supply, confirmation, visitation) to be done by a supply pastor
- ❑ Must be present at council and parish meetings, including meetings at which pastoral candidates are interviewed and recommendations made to the parish, except:
 - Council meetings where the vice-pastor requests or consents to be absent and has given prior approval to an agenda of routine matters which shall be the only business of the meeting,
 - Parish meetings if the bishop appoints someone else as his/her representative.
- ❑ Shall work with the church council in providing for worship leadership, response to emergency calls, hospital visitation, maintenance of official parish records,
- ❑ Shall refrain from exerting influence in the selection of the next pastor and shall normally not be under consideration as the next pastor.
- ❑ Assist synod staff in working with the council and parish through the call process and encourage preparation for the arrival of a pastor.
- ❑ Offer care, encouragement and support to the new pastor after the call process is complete to facilitate integration in the parish, community and Western North Dakota Synod.

During this period of service, the **interim pastor:**

- ❑ Has the rights and duties of a regularly called pastor,
- ❑ Must be present at council and parish meetings, including meetings at which pastoral candidates are interviewed and recommendations made to the parish, except:
 - Council meetings where the interim pastor requests or consents to be absent and has given prior approval to an agenda of routine matters which shall be the only business of the meeting,
 - Parish meetings if the bishop appoints someone else as his/her representative.
- ❑ Shall work with the church council in providing for worship leadership, response to emergency calls, hospital visitation, maintenance of official parish records,
- ❑ Shall refrain from exerting influence in the selection of the next pastor and shall normally not be under consideration as the next pastor.
- ❑ Assist synod staff in working with the council and parish through the call process and encourage preparation for the arrival of a pastor.

REIMBURSEMENT

Compensation for interim pastors, in consultation with the bishop or his appointed representative, shall be negotiated on an individual basis that takes into consideration:

- ☐ Housing provided to the pastor, spouse, and family.
- ☐ Previous pastor salary and benefits as well as future pastor salary and benefits.
- ☐ ELCA Retirement and benefits to all pastors not retired.
- ☐ Expenses incurred in service to the parish (mileage at IRS rates, supplies, etc.)

Vice-pastors, for minimum duties including attendance at church council meetings, assistance in arranging pulpit supply and other pastoral services, visitation in hospital and managing the official parish records:

- ☐ \$225 per month. (Pulpit supply is paid to the person filling in for the vice pastor at their church) when he/she is presiding at the church where he is or she is vice-pastor.
- ☐ Current IRS mileage and other professional expenses. Additional duties (teaching confirmation or other classes): \$20 per hour (\$60 minimum), including preparation time and time in the parish plus IRS mileage.
- ☐ Housing and meals if needed.

WND Synod Pulpit Supply Guidelines**

- ☐ Pulpit supply: \$175 for first service, \$50 for each additional service, plus IRS mileage.
- ☐ Lay members may assist in the ministry of the parish, supervised by a vice-pastor.

Any duties of the ordained cannot be assigned to a lay person without the consultation and approval of the bishop, including presiding over funerals, weddings, baptism, and Holy Communion.

Contracted Ministries When a congregation does not have a called pastor and contracts with another congregation for an agreed time for pastoral care. The contract will state the specific pastoral duties that need to be provided.

EXHIBIT 3: Sample Flex Time and Personal Sustainability Guidelines

Given the unique nature of professional ministry, synod staff is frequently asked about policies regarding flex time and personal sustainability. The following modified from NDSU Extension (*shared with permission*) is a helpful starting point conversation as congregations and rostered ministers work together in developing their own guidelines.

Flex Time and Personal Sustainability Guidelines

This document's purpose is to describe, clarify and support flex time and personal sustainability.

PERSONAL SUSTAINABILITY

The balance of work and personal/family life is important. It requires personal sustainability or management of a reasonable workload to avoid exhaustion, burnout, negativity, and other potential chronic conditions. Personal sustainability is the responsibility of the employee.

Additionally, NDSU promotes and supports employees with a variety of policies and services that are designed to address personal, professional and family needs. Please see the NDSU Human Resources and Payroll website for information on various options:

https://www.ndsu.edu/fileadmin/forward/documents/FORW_6570_ResourcesBro.pdf

SCHEDULING AND COMMUNICATION

Employees provide unique community and county-level services that require activity outside of the office on a regular basis. They are expected to be transparent about their hours with office co-workers as a professional courtesy. For accountability and safety reasons, Outlook calendars or in/out boards can be used to keep others informed of expected return date/time.

FLEX TIME

Flex time is arranging one's work schedule to best achieve the responsibilities of the position while achieving a balance of professional and personal time.

The use of flex time may vary based on office operations and position responsibilities. Flex time should meet the needs of those served and be developed in cooperation with co-workers. Flex time might need to be communicated with others if desired/required.

Key Elements of Flex Time:

- Available to all employees
- Requires good communication with office colleagues so everyone is aware of scheduling adjustments
- Should not be taken on historically busy days/hours of the week
- Should be used within the pay period or reasonable time period

Examples of Flex Time Use:

- **Working long days at events.** *"I worked three, 12-hour days for the county fair."*
 - Flex time options might include coming in later for a couple days or leaving early a day or two within a short span of the extended workdays.

- **Taking calls, texts and Facebook messages outside of work time.** *“I received four requests by text after I left the office today, and then saw someone at the supermarket who asked me to take a look at a tree in his yard as we left the store.”*
 - Working off the clock is a personal choice, but it is best avoided. In addition to affecting your re-charge time, it can present a liability issue if there is an incident during non-work hours. Communicate with your clientele in a tactful way about your office hours.
- **Unsafe conditions.** *“I don’t feel safe driving to the office today due to icy roads.”*
 - This is a personal decision. Safety is important. Coming in later or taking vacation time is allowable as long as it is not overused or abused. It is important that office members communicate with each other about who can arrive at the office. Also let others know of any unexpected office closures.
- **County offices with established office hours of less than 40 hours.** *“Our building is only officially open from 8:30-12:30 p.m. and 1-4 p.m., so that is a seven-hour day. Do I need to work 40 hours a week?”*
 - Full time employees are expected to work 40 hours a week. Options might include gaining access to the building earlier or later, or fulfilling hours missing from the workday through weekend or evening events.
- **Special hours.** *“We usually have summer hours. Everyone wants Fridays off.”*
 - Adjusting office hours in the summer is acceptable as long as there is office coverage during building hours. This needs to be established as a team and may require everyone to alternate covering Fridays.

Flex time is not:

- An hour for hour tracking of time worked beyond the standard 40-hour work week
- A way to build up hours or accumulate paid leave for vacation or medical leave
- An opportunity to work from home
- To be used when there are significant needs in the office or field

Violation:

- If abuse is demonstrated in any of the above, disciplinary actions can result.
- Staff members who are aware of others improperly using flex time can communicate their concern to that employee or contact the employee’s supervisor.

NEED HELP PRIORITIZING?

When setting program priorities, the questions below may be helpful.

- *How does the request, issue, or need align with our mission? With my plan of work? If it does not, is it worth pursuing and why?*
- *What would I need to defer or let go of in order to pick up this new activity?*
- *Do I have the time available to do this well?*
- *Are there others with whom I could partner to achieve the goals or project?*
- *Is there another resource, person or agency that could more effectively address this?*
- *How will I be able to account for my time allocated to this initiative and show impacts of my work in the short, medium, and long-term?*

EXHIBIT 4: Guidelines for the Provision and Use of Parsonages

To enhance the ministry of the Gospel among us, the congregation and the pastor covenant to work with-in the following guidelines, which are established to provide a common understanding of expectations for both the congregation and the pastor.

CONGREGATIONAL RESPONSIBILITIES

- ◆ When selecting a parsonage, consideration should be given to its size and type, so it will serve a variety of ages and sizes of pastoral families.
- ◆ The parsonage's primary purpose is to provide housing for the pastor and the pastor's family, and not to provide additional meeting space for the congregation.
- ◆ Where a parish office must, of necessity, be within the parsonage, means should be taken to provide adequate privacy for both the parishioners and family.
- ◆ It is the congregation's responsibility to provide the parsonage with major appliances.
- ◆ It is the congregation's responsibility to provide and maintain in working order a hot water heater and a furnace or other means of heating the parsonage, and if deemed necessary by water conditions, also a water softener.
- ◆ It is the congregation's responsibility to provide for normal maintenance and repair so that the parsonage is free from hazards to the health of the pastor's family. Examples are as follows:
 - ❑ Electrical, water and sewer systems should be adequate.
 - ❑ Windows, doors, and roof should be weather proofed against wind and water.
 - ❑ The basement should be checked for the presence of radon gas and corrective measures taken if the gas is present.
 - ❑ Measures should be taken to ensure the basement does not flood.
 - ❑ Smoke alarms should be installed and maintained in working condition.
 - ❑ Insulation should be checked for asbestos, and if present, corrective measures taken.
 - ❑ If the parsonage has lead water pipes for domestic use, those pipes should be checked for high lead concentration, and the pipes replaced if the lead concentration is higher than EPA standards.
 - ❑ If the services of an exterminator are required for pest control, the congregation should provide those services.
 - ❑ The parsonage should be in compliance with fire codes, which include two (2) means of escape from each level and smoke detectors.
- ◆ The congregation should provide for a utilities allowance that covers the cost of heat, lights, water, sewer, and garbage removal. The recommended method is for these bills to be paid directly by the congregation.

PASTOR'S RESPONSIBILITIES

- ◆ The pastor should repair any damage done to the parsonage or property that is not considered normal wear, including damage done by pets.
- ◆ The pastor shall act as caretaker of the parsonage and provide the following:
 - ❑ Ensure the parsonage is properly heated to prevent damage.
 - ❑ Make minor repairs (i.e. leaky faucets)
 - ❑ Provide for normal housekeeping and cleaning.
 - ❑ Provide for maintaining the lawn and grounds in a neat and orderly manner.
 - ❑ Clear sidewalks and driveway of snow and maintain the lawn and grounds equipment in good working order.
- ◆ The pastor shall report needed repairs promptly to the parsonage committee.
- ◆ The pastor shall make arrangements to invite the parsonage committee in to inspect the parsonage at least once per year.
- ◆ The pastor shall make reasonable arrangements to allow the congregation to make needed repairs and do required maintenance.
- ◆ The pastor is responsible for providing renter's insurance on personal contents.
- ◆ The pastor shall clean the parsonage before leaving as follows:
 - ❑ The stove and oven must be left clean.
 - ❑ The refrigerator should be cleaned, turned off and door left open.
 - ❑ Provisions should be made for the disposal of unwanted items.
- ◆ In general, the pastor should leave the parsonage in as good or better condition than it was upon arrival.