



Northwest Synod of Wisconsin  
Evangelical Lutheran Church in America

# 2027 MINIMUM GUIDELINES FOR COMPENSATION AND BENEFITS

These guidelines are intended to assist congregations in providing fair, consistent, and faithful compensation and benefits for lay program and support staff. The figures provided are minimum guidelines and are not intended to restrict a congregation from fairly compensating its leaders.

*Lay Program and  
Support Staff*

## Lay Program and Support Staff

With the wide variety of economic conditions within the communities of this synod it is very difficult to provide guidelines for lay program and support staff personnel. Staff support committees are encouraged to find locally comparable positions. Also consider the cost of living in the community and strive for a wage that will attract and keep the employee, be commensurate with the area market, and provide just compensation. One way to determine this is to utilize a local job service in the area.

A parish personnel committee or the Congregation Council should review wages and job descriptions annually with the staff person participating. Salary changes should include a cost-of-living adjustment and merit increases.

Congregations hiring support staff are advised that persons with special needs and gifts are available in most communities to contribute their skills in meaningful employment.

**Lay professionals** are those who usually have a degree, specialized training, or certifications as Parish Worker, Youth Director, Parish Education Director, Volunteer Coordinator, Executive Assistant, etc. Their salaries do not include a housing allowance or parsonage and lay program staff with a bachelor degree is 20% less than those with a master degree. The following graph is the minimum guidelines for non-rostered program staff with a master degree in their field of work, who work full time (40-45 hours per week).

**Church musicians/organists** faithfully commit their time on Sunday mornings in addition to hours of preparation and practice. The following are suggested guidelines to begin the conversation with your church musician for fair compensation taking into consideration the actual responsibilities expected of your church musician (leading hymns only, choir accompaniment, choir rehearsal, picking hymns, etc.), number of services, education level and years of experience. The suggested range for a worship service is \$30 to \$115.

**Support staff** provides necessary services to allow ministry to proceed effectively. The support staff has major responsibilities in public relations. The ministry of the congregation is greatly enhanced by the ability of its staff to deal with people. Support staff includes secretary, custodian, treasurer, financial secretary, etc.

### Base Salary Guidelines

Experience	2027 Base	Experience	2027 Base
0	\$39,364	13	\$51,118
1	\$40,227	14	\$52,100
2	\$41,107	15	\$53,106
3	\$42,008	16	\$53,861
4	\$42,925	17	\$54,623
5	\$43,866	18	\$55,401
6	\$44,714	19	\$56,188
7	\$45,578	20	\$56,983
8	\$46,458	21	\$57,793
9	\$47,357	22	\$58,611
10	\$48,269	23	\$59,444
11	\$49,202	24	\$60,284
12	\$50,150	25	\$61,127

## Additional Compensation Factors

Salary often is driven by other factors in addition to years of experience. While these are more difficult to objectively quantify, they should nevertheless enter the conversation about salary.

### Additional Education

- a) Compensation should be increased for two-year technical or associate degrees and advanced bachelors or master's degree.

## Ongoing Considerations

- a) **Cost of living** is not an adequate adjustment when used alone. Each year also brings with it an additional year of experience. Using only cost of living adjustments year after year ignores the accumulating experience level and results in the worker gradually slipping below guidelines.
- b) **Review of performance** and changes in levels of responsibility should also be considered annually and may warrant additional salary consideration.

## Social Security, IRS Reporting, and Worker's Compensation

By law, congregations are required to pay half of the Social Security taxes (7.65% of taxable income) and to file federal tax W2 forms for all lay employees.

### Worker's Compensation

All congregations should provide worker's compensation coverage since definite liability accrues to the congregation in case of accidental death or disability in conjunction with one's employment.

## Benefits

### Health

Portico Benefit Services (Portico) provides the benefit program for ELCA rostered and lay employees and their families, providing health, dental, prescription drug, retirement, disability, and group life insurance benefits in one bundled program. Congregations and plan members share the cost of benefits. Check the Portico Benefit Services website at [www.porticobenefits.org](http://www.porticobenefits.org) for more information.

- The guidelines suggest that the health and dental benefit monthly premium be fully covered for full-time employees of congregations. Congregations are encouraged to provide health insurance for all members of family not covered by other insurance. Each congregation can determine whether they will pay the full monthly premium for spouse and/or family coverage.
- Church staff workers who are employed for 20 or more hours per week for six or more months of the year are eligible to be included in the ELCA Retirement Plan and Other Benefits Program.
- Congregations can choose the amount or percentage they will cover for lay staff health and dental benefits. Some congregations will cover the full monthly premium for the employee but require employee contributions for spouse and/or family coverage, for example.
- Employees who are eligible for health benefits through the congregation can decline health and

dental coverage if they can demonstrate coverage through another employer-provided group plan (generally through a spouse). These employees are still eligible for retirement, survivor, and disability benefits.

- As part of the medical coverage, sponsored members can participate in tax-advantaged accounts (FSA and/or HSA).
- Information related to health and dental benefits can be obtained directly from Portico.
- You can find contact information for Portico on their website ([www.porticobenefits.org](http://www.porticobenefits.org)) or 1-800-352-2876

### **Retirement**

- Portico offers a 403(b)(9) retirement plan with multiple investment fund options.
- Portico's retirement plan requires participating congregations to make a mandatory retirement contribution for all eligible employees. Please contact Portico for plan details.
- In addition, employees can make additional salary reduction contributions to their ELCA retirement plan.

### **Survivor and Disability Coverage**

- The Portico plans also include survivor and long-term disability coverage.
- Employees can purchase additional life coverage for themselves, a spouse, and dependents.

## **Paid Leaves**

### **Sick Leave**

- In the event of an accident or illness, a congregation's written policy should include one day of paid sick leave per calendar month, cumulative to 30 days.

### **Family Leave**

Family leave is intended for birth, adoption, placement, call to guardianship of a child; or caring for a sick child, spouse, or parent. When an employee is welcoming a child into their family, congregations should plan for family leave that includes twelve weeks for both women and men for the purpose of integrating the child into the family. When an employee is dealing with a seriously ill child, congregations should plan for family leave that includes up to six weeks. If there are special needs related to caring for a seriously ill child, additional time may be negotiated. Family leave consists of full salary, housing and benefits. Vacation time or sick time may be used in addition to the family leave time. If the sick time used exceeds the one day of paid sick leave per calendar month, cumulative to 30 days, then the sick time used for family leave becomes unpaid. Unused family leave is forfeited.

- Another option for extending family leave would be for the employee to work part-time in the last few weeks of their leave, engaging in some of their responsibilities while making provisional arrangements for others. Also, family leave may be split between two different time periods to accommodate childcare in situations where finding newborn care is difficult.
  - Family Leave is equally applicable to support staff serving in part-time calls on a prorated basis.
  - Should support staff experience a miscarriage or still birth, or the death of an older child, she/he shall be given appropriate medical and compassion leave.
-

## **Compassion Leave**

- Congregations should be prepared to offer compassion leave for a death in the employee's immediate family (spouse, children, parents, brother, sister, grandchildren, mother-in-law, father-in-law or legal guardian). While this will vary widely upon circumstances, three to five days (potentially including a Sunday) of paid leave for funeral planning and family time would be a compassionate first step in a difficult time.

## **Reimbursed Professional Expenses**

### **Automobile Allowance**

The most equitable way of reimbursement for congregational business travel when the car is owned by the individual, not the congregation, is to use the mileage rate established by the Internal Revenue Service. For the current rate, type "mileage" into the search bar at [www.irs.gov](http://www.irs.gov). Under present tax structure, if the congregation does not provide a vehicle, this is the fairest and best way for the individual to be reimbursed.

### **Continuing Education**

Lay Program staff should receive a minimum of \$400 for continuing education and one week of continuing education. Continuing education is important to the effectiveness of lay staff workers. Congregations are encouraged to offer both time and funds to staff for continuing education opportunities.

### **Professional Ministry Expenses**

Congregations will find it beneficial to provide employees with funds to purchase books and professional publications as a way of enriching the congregation's ministry.

## **Non-Financial Compensation**

### **Sabbath Day**

### **Weekly Rhythm of Work and Rest**

Support staff must strive for a healthy balance in their lives between their time for God, time for their families and personal life, and their calling to the church. While it is unusual for support staff to work more than 40 hours per week, they too need a day of rest. A Sabbath day each week is God's command and, even more importantly, God's gift.

#### **Encourage Rest as Well as Work**

Congregations should be sure to encourage their support staff taking at least one full day off each week. Regular posted hours are often helpful; flexibility is necessary, but a definite pattern makes for better health and attitude for all concerned.

#### **Vacation Time**

A minimum of two weeks after one year, three weeks after four years, and four weeks after fifteen years of service should be provided. Sundays are to be included in vacation for those who have constant weekend duty.

---