

REPORT OF THE SYNOD COUNCIL
South Carolina Synod
2019-2020

Since the 2019 South Carolina (SC) Synod Assembly, Evangelical Lutheran Church in America (ELCA), the Synod Council has met on the following dates: June 22, 2019; September 16, 2019; November 18, 2019; January 6, 2020; February 24, 2020; and March 30, 2020; April 18, 2020; May 18, 2020; and June 25, 2020. The Synod Council organized itself into the following committees:

- Executive:** The officers of this synod and two members of the Synod Council: Rev. Andrew W. Isenhower (at large) and Mr. Larry Rathe (at large).
- Constitution:** Rev. W. Osborne Herlong Jr., chair; Rev. Frank W. Anderson; Mrs. Diane Wicker; Rev. Andrew Isenhower and Rev. Henry M. Moody, Jr., advisory.
- Finance:** Mr. Gordon L. McCay, chair; Mrs. LaTynia Taylor; Rev. Virginia S. Aebischer; Mr. Raymond L. Hendrix Jr.; Rev. W. Osborne Herlong Jr.; Mrs. Charlene Fink, Synod Accountant; Mrs. Donna Poulnot; Mrs. Cindy Davis; Mr. Blake Dowd, and Rev. N. Gregory (Greg) VanDyke.
- Personnel:** Mrs. Sherry Fowler, chair; Kayla Audette, Daniel Croft, Mr. John Kinard; Rev. Mrs. Luz Marin and Rev. Maria Miller.
- Property:** Mr. Larry Rathe, chair; Rev. Brad Bellah; and Mr. David Pursey.

NOTE: Items marked with an asterisk (*) require action by the SC Synod Assembly. All other items are reported as information.

† Provisions common to all synods of the ELCA.

I. APPOINTMENTS

1. Appointed conveners of tables in accord with S10.07.05. *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America.*
 Deepening Discipleship Table: Rev. Patrick W. Riddle, Convener
 Communications and Technology Table: Rev. Matthew B. Titus, Convener
 Community Engagement Table: Rev. James B. Vigen, Convener
2. Appointed the Rev. Patti Sue Burton-Pye, as judicatory representative to the Board of Directors, South Carolina Christian Action Council.
3. The Executive Committee appointed the following persons to the Mutual Ministry Committee: The Rev. Wayne C. Kannaday, Chair; Deacon Mitzie S. Schafer; and Deacon Kathleen Cartledge, Synod Council.
4. Appointed the following persons to the South Carolina Synod Assembly Nominating Committee for a term of two-years, 2019– 2020 Terms: Ms. Kim Cooke, St. Matthew, Cameron; Mr. Daniel Crofts, St. Matthew, Charleston, Synod Council; Mr. Steve Reed, Shepherd of the Sea, Garden City; the Rev. Rusty Kehl, Immanuel, Greenwood; Mrs. Elsa Hope, St. John, Pomaria; and Mr. Tex Davis, Mt. Tabor, West Columbia.
 Those persons serving 2018-2019 terms include: Deacon Sarah Katherine Delap Bowers, Redeemer, Columbia, Midlands Conference; Mr. Paul Peterson, Crossroads, Indian Land, Upstate Conference; the Rev. Emily Edenfield, Wittenberg, Leesville, Western Conference; the Rev. Angela Jennings, Lord of Life, Bluffton, Eastern Area; the Rev. Rebecca J. Lord-Philips, Trinity, Greenville, Northern Area; and the Rev. Leroy Cannon, Christ Mission, Columbia, Central Area.
5. Appointed The Rev. Angela Jennings, as chair, 2020 South Carolina Synod Assembly Nominating Committee.
6. Appointed Mr. Henry Fulmer and Mr. Edward M. Woodward Jr. to the Board of Trustees, James R. Crumley Jr. Archives, Region 9 ELCA, for the calendar year 2020.
7. Appointed Mr. Russ Burlison, Mt. Horeb, Chapin, to the Audit Committee, South Carolina Synod, to a three-year term expiring 2022.

8. Appointed Mr. David Pursey, Synod Council, to the Audit Committee.
9. Established a South Carolina Synod Lifeline Distribution Team for family education debt re-payment for rostered ministers; and to specify a quorum of 4 persons who must be present at the meetings of the team in order that business be validly transacted; and to appoint the officers of the South Carolina Synod, one lay person from the Synod Council and one rostered minister; and to appoint the Rev. Joanna Gragg and Mr. Jim Riddle.

II. 2021 COMPENSATION GUIDELINES SOUTH CAROLINA SYNOD, EVANGELICAL LUTHERAN CHURCH IN AMERICA

*RECOMMENDATION FOR ASSEMBLY ACTION ON 2020 COMPENSATION GUIDELINES

1. Recommends the 2021 Compensation Guidelines for Rostered Ministers, South Carolina Synod, for adoption by the 2020 South Carolina Synod Assembly.

The *2021 Compensation Guidelines for Rostered Ministers* will be found on the documents page of the South Carolina Synod Assembly Web site under Recommendations and Notices. They will also be available in the South Carolina Synod Assembly App under documents/recommendation and notices.

The *2021 Compensation Guidelines for Rostered Ministers* will be moved, upon approval by the 2020 SC Synod Assembly, to the Call Process and Compensation page of the South Carolina Synod Web site.

III. CONGREGATIONS

1. Approved an alternative balloting process for Christ Lutheran Church, Hilton Head, on the issue of terminating its relationship with the Evangelical Lutheran Church in America; and granted an exception allowing the first ballot to be conducted at polls between January 13-19, 2020, between the hours of 10:00 a.m. and 2:00 p.m.; and voted to allow voting members of the congregation to cast their ballots at the polling station monitored by Congregation Council members and managed by county poll officials; and to accept the report of the appointed poll officials as a certification vote of the membership.

Minutes of the Synod Council Meeting, January 6, 2020

2. Approved a Resolution on Evangelical Lutheran Church of the Resurrection, Columbia

WHEREAS, the congregation of Evangelical Lutheran Church of the Resurrection (, 3707 Moss Avenue, Columbia, South Carolina, following the guidelines and procedures for closing a congregation, voted to close Evangelical Lutheran Church of the Resurrection, Columbia, on August 26, 2018; and

WHEREAS, the congregation at the date of closing, August 28, 2018, had undisposed property consisting of real estate, furniture and cash on deposits; and

WHEREAS, constitution provision, *C7.01. of Evangelical Lutheran Church of the Resurrection, Columbia's states the undisposed property at closing shall pass to the South Carolina Synod of the Evangelical Lutheran Church in America; and

WHEREAS, the cash on deposit was transferred to the South Carolina Synod, and placed in two designated funds for youth ministry and scholarships for seminarians; and

WHEREAS, the synod consulted with the Synod Attorney on procedures to follow in transferring title of the real estate to the synod; therefore, be it

RESOLVED, that the Synod Council, South Carolina Synod, accept the undisposed property in accord with *C7.01., Constitution, Bylaws and Continuing Resolutions, Evangelical Lutheran Church of the Resurrection, Columbia; and be it finally

RESOLVED, that the synod officers, following the recommendations of the Synod Attorney, file an amended constitution for Evangelical Lutheran Church of the Resurrection, Columbia with the South Carolina Secretary of State notifying the secretary of the transfer of the building and property to the South Carolina Synod.

Minutes of the Synod Council Meeting, February 24, 2020

IV. CONSTITUTION, BYLAWS AND CONTINUING RESOLUTIONS

*RECOMMENDATION FOR ASSEMBLY ACTION ON AMENDMENTS TO CONSTITUTIONAL PROVISIONS

1. Recommends the adoption *en bloc* of the following amendments to constitutional provisions of the *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America*, by the 2020 South Carolina Synod Assembly of the Evangelical Lutheran Church in America:

Additions are underlined. Deletions are ~~struck through~~ in the previous text.

To amend under †S18.12. Constitution, Bylaws and Continuing Resolutions, South Carolina Synod by a majority vote at one assembly.

Chapter 7. SYNOD ASSEMBLY

S7.22. This synod may establish processes that permit retired rostered ministers, or those ~~designated as disabled~~ granted disability status, or on leave from call, on the roster of the synod to serve as voting members of the Synod Assembly, consistent with †S7.21.c. If the synod does not establish processes to permit the rostered ministers specified above to serve as voting members, they shall have voice but not vote in the meetings of the Synod Assembly.

S7.26. This synod may establish processes through the Synod Council that permit representatives of ~~congregations under development and~~ authorized worshipping communities of the synod, which have been authorized under ELCA bylaw ~~10.02.03.~~ 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21.

Chapter 8. OFFICERS

S8.14. The ~~synodical~~ bishop may have such assistants as this synod shall from time to time authorize.

Chapter 10. SYNOD COUNCIL

S10.08. Robert's Rules of Order, latest edition, shall govern parliamentary procedure of all meetings of the Synod Council.

~~S10.08-9.~~ The South Carolina Synod shall have an endowment fund that is administered for purposes defined in the bylaws under the authority of the Synod Council.

Chapter 13. CONGREGATIONS

S13.25. This synod may temporarily assume administration of a congregation upon its request or with its concurrence. Such synod administration shall continue only so long as necessary to complete the purposes for which it was requested by the congregation or until the congregation withdraws consent to continued administration.

S13.40. ~~Synodically Authorized~~ Synod-authorized Worshipping Communities

Chapter 14. ROSTERED MINISTERS

S14.14. Whenever members of a congregation move to such a distance that regular attendance at its services becomes impractical, it shall be the duty of the pastor to commend them, upon their consent, to the pastoral care of a ~~Lutheran~~-congregation nearer to their place of residence.

- S14.17.** No minister of Word and Sacrament shall accept a call without first conferring with the bishop of this synod. A minister of Word and Sacrament shall respond with an answer of acceptance or declination to a letter of call within 30 days of receipt of such call. In exceptional circumstances with the approval of the bishop of this synod and the ~~chair-president~~ of the Congregation Council of the congregation issuing the call, an additional 15 days may be granted to respond to a letter of call.

Chapter 15.
FINANCIAL MATTERS

- S15.14.** Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16 percent of the sum of the amounts scheduled in the next year's budget for regular distribution to synodical causes shall be carried forward annually for disbursement in the following year in the interest of making possible a more even flow of income to such causes. The exact number of dollars to be held in reserve shall be determined by the Synod Council.

***RECOMMENDATION FOR ASSEMBLY ACTION ON BYLAWS**

2. Recommends the adoption *en bloc* of the following amendments to the bylaws of the *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America*, by the 2020 South Carolina Synod Assembly of the Evangelical Lutheran Church in America:

Additions are underlined. Deletions are ~~struck through~~ in the previous text.

To amend under †S18.21. Constitution, Bylaws and Continuing Resolutions, South Carolina Synod. by a two-thirds vote at one assembly.

Chapter 7.
SYNOD ASSEMBLY

- S7.21.02-3.** Each congregation shall certify to the synodical secretary at least 30 days before the assembly the names of the regular and alternate voting members elected by the congregation. Any changes in lay voting members must be certified to the synodical secretary before the beginning of each business session.

S7.22.02. All ministers of Word and Sacrament and ministers of Word and Service granted disability status on the rosters of this synod in attendance at the Synod Assembly shall be voting members.

Chapter 9.
NOMINATIONS AND ELECTIONS

- S9.03.01.** The Synod Assembly shall elect voting members of the Churchwide Assembly of the ELCA on the basis approved by that body. The Nominating Committee of this synod shall nominate twice the number of nominees for the places to be filled. In its nominations the committee shall seek to have equitable representation by the various geographic areas of this synod. After the regular voting members have been elected, the rostered ministers of Word and Sacrament, lay women, and lay men nominees receiving the next highest number of votes respectively shall constitute the alternates. If any voting member be unable to attend the assembly, they shall inform the bishop of this synod who shall fill all vacancies from the alternates in the order of the votes received.

- S9.03.06.** The Nominating Committee shall prepare a ballot in accord with †S6.04. for Synod Council elections to assure Synod Council membership includes: at least one ~~male-man~~ and one ~~female-woman who are~~ persons of color and/or ~~persons~~ whose primary language is other than English; and nine geographic seats in accord with S9.03.02.; S12.01.20.; S12.01.21.; and S12.01.22. with three persons serving from each of the three geographic areas. A rotating basis for the election of lay ~~males-men~~, lay ~~females-women~~, and ~~elergy-rostered ministers~~ from each of the three areas shall be established for the Synod Council members elected from the areas with one lay ~~male man~~, one lay ~~female-woman~~ and one ~~elergy rostered minister~~ elected each year; and nine at-large seats open to persons from across the territory of the South Carolina Synod, including one lay ~~male man~~, one lay ~~female-woman~~, and one ~~elergy rostered minister~~ to be elected each year; and one youth serving a two-year term.

**Chapter 10.
SYNOD COUNCIL**

- S10.07.02. The Synod Council shall consist of the four officers of this synod; 21 members elected to three-year terms, including persons from nine geographic seats and nine persons at-large; including at least one ~~male~~ man and one ~~female-woman~~ who are persons of color and/or ~~persons~~ whose primary language is other than English; and at least one young adult. There shall be one youth elected to a two-year term. The terms of one-third of the 21 members, as nearly as possible, shall expire each year.
- S10.078.01. To the extent permitted by state law, meetings of the Synod Council and its committees may be held electronically or by telephone conference, and notice of all meetings may be provided electronically.
- S10.089.01. The South Carolina Synod Mission Endowment Fund, established as provided in S10.09. shall be invested in accord with the "General Statement of South Carolina Synod Investment Policies," as adopted by the Synod Council.
- S10.089.02. An Endowment Grant Committee for the South Carolina Synod Mission Endowment Fund shall consist of the bishop of the South Carolina Synod or his or her appointee, the treasurer of this synod, and five members elected by the Synod Assembly. Two of the elected members shall be lay women, two shall be lay men and one shall be a rostered minister of ~~Word and Sacrament~~ on the roster of this synod. The term of office for the five persons elected by the Synod Assembly to membership on this committee shall be three years; individuals so chosen may not serve more than two consecutive full terms. The ex officio and elected members of the committee shall elect a chairperson from the committee's membership.
- a. The members of the Endowment Grant Committee shall not receive compensation for their duties.
 - b. The Endowment Grant Committee shall be responsible to the South Carolina Synod through the Synod Council and shall provide annually a report of disbursements to the Synod Assembly.
 - c. The Endowment Grant Committee shall meet at least annually and provide the means, dates, and deadlines for grant requests, review such requests, and make recommendations for disbursements to the Synod Council.
- S10.089.03. No more than five percent (5%) of the Mission Endowment Fund may be distributed in any given year and of this amount, up to fifty percent (50%) may be granted for mission development within the South Carolina Synod and up to fifty percent (50%) may be granted for special expressions of God's love in the world. These grants shall not be used to support operational expenses of the synod or any other entity.

**Chapter 11.
TABLES, NETWORKS, TASK FORCE AND COMMITTEES**

- S11.04.01. The Mutual Ministry Committee shall consist of one rostered minister of ~~Word and Sacrament~~ and two laypersons. At least one member of the committee shall be a member of the Synod Council. The Executive Committee shall consult with the bishop in making appointments to the committee. This committee shall seek to give encouragement by its concern for the spiritual, emotional, and physical well-being of the Office of the Bishop of this synod. It will offer support when they are experiencing personal or pastoral stress. It will allow for open communication concerning attitudes and conditions within this synod.

**Chapter 12.
CONFERENCES, CLUSTERS, COALITIONS, OR OTHER AREA SUBDIVISIONS**

- S12.01.12. Each conference shall have at least one Conference Assembly per year. Notice of any conference meetings shall be given to all congregations and rostered leaders-~~ministers~~ of the conference not less than 30 days prior to said meeting.
- S12.01.13. Each conference shall elect a dean from the list of rostered leaders-~~ministers~~ within the conference. The dean shall be elected for a term of three years and shall serve no more than two terms consecutively. The dean shall be viewed as an extension of the Office of the Bishop assisting the bishop in providing care to the congregations, and rostered leaders within the conference. In the event of a vacancy in the office of the dean, the bishop shall appoint a dean *pro tempore* who shall serve until the next assembly of the conference. The dean shall be reimbursed for expenses from the Office of the Bishop.

- S12.01.14. The conference deans and not more than two other rostered ~~leaders~~ ministers appointed by the bishop shall form a Cabinet of Deans who shall serve in an advisory capacity to the bishop.
3. The *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America* provides the following constitutional provisions, bylaws and continuing resolutions to guide the procedures and elections in the 2020 South Carolina Synod Assembly:

Bold = Constitutional Provisions

Lightface type = Bylaws

Italics = Continuing Resolutions

**Chapter 7.
SYNOD ASSEMBLY**

- S7.01.A11. *Resolutions which could not have reasonably been submitted before the 15-day deadline may be submitted to the Committee of Reference and Counsel after the opening of the assembly. A signer of the resolution, preferably its primary author, shall meet with the Committee of Reference and Counsel at the time appointed in the Rules of Procedure adopted for that assembly. Regardless of the recommendation of the Committee of Reference and Counsel, the consideration of such resolutions by the assembly shall require the approval by a two-thirds vote of voting members to place the resolution before the Synod Assembly. If a resolution is received after the deadline of 15 days prior to the formal opening of the assembly, the resolution shall be processed according to the provisions of this continuing resolution.*
- S7.14. One-half of the voting members registered for the Synod Assembly shall constitute a quorum.**
- †S7.31. Proxy and absentee voting shall not be permitted in the transaction of any business of this synod.**
- S7.32. Robert's Rules of Order, latest edition, shall govern parliamentary procedure of the Synod Assembly, unless otherwise ordered by the assembly.**
- S7.32.A14. *The following rules of procedure shall be in force at meetings of the Synod Assembly:*
- a. *Unless otherwise determined by vote of the assembly, all speeches in general discussion shall be limited to two minutes and no member shall be permitted to speak the second time on the same subject when others desire to speak.*
 - b. *A resolution of a general character which is not germane to the pending question or report shall be given by the proposer to a Committee of Reference and Counsel.*
 - c. *All reports published in the Bulletin of Reports shall be received as information by the assembly by virtue of that fact without vote.*
 - d. *All other reports shall be in writing and in such form as the assembly or the Synod Council may determine.*
 - e. *The minutes of each assembly shall be submitted to the Synod Council for approval.*
 - f. *The bishop and secretary shall, after making any necessary corrections therein, certify two copies of the printed minutes of each assembly as the official protocol of said assembly, and shall submit the same to the next regular assembly for approval and deposit in the archives.*
 - g. *Holy Communion shall be administered at each assembly.*

**Chapter 8.
OFFICERS**

- †S8.01. The officers of this synod shall be a bishop, a vice president, a secretary, and a treasurer.**
- S8.10. Bishop**
- †S8.11. The bishop shall be elected by the Synod Assembly. The bishop shall be a minister of Word and Sacrament of the Evangelical Lutheran Church in America.**
- †S8.12. As this synod's pastor, the bishop shall:**
- a. **Preach, teach, and administer the sacraments in accord with the Confession of Faith of this church.**
 - b. **Have primary responsibility for the ministry of Word and Sacrament in this synod and its congregations, providing pastoral care and leadership for this synod, its congregations, its ministers of Word and Sacrament and its ministers of Word and Service.**

- c. Exercise solely this church's power to ordain (or provide for the ordination by another synod bishop of) approved candidates who have received and accepted a properly issued, duly attested letter of call for the office of ministry of Word and Sacrament (and as provided in the bylaws of the Evangelical Lutheran Church in America).
- d. Ordain (or provide for the ordination of) approved candidates who have received and accepted a properly issued, duly attested letter of call for service as deaconesses and consecrate (or provide for the consecration of) approved candidates who have received and accepted a properly issued, duly attested letter of call for service as ministers of Word and Service.
- e. Attest letters of call for persons called to serve congregations in the synod, letters of call for persons called by the Synod Council, and letters of call for persons on the rosters of this synod called by the Church Council.
- f. Install (or provide for the installation of) rostered ministers whose calls the bishop has attested.
- g. Exercise leadership in the mission of this church and in so doing:
 - 1) Interpret and advocate the mission and theology of the whole church;
 - 2) Lead in fostering support for and commitment to the mission of this church within this synod;
 - 3) Coordinate the use of the resources available to this synod as it seeks to promote the health of this church's life and witness in the areas served by this synod;
 - 4) Submit a report to each regular meeting of the Synod Assembly concerning this synod's life and work; and
 - 5) Advise and counsel this synod's related institutions and organizations.
- h. Practice leadership in strengthening the unity of the Church and in so doing:
 - 1) Exercise oversight of the preaching, teaching, and administration of the sacraments within this synod in accord with the Confession of Faith of this church;
 - 2) Be responsible for administering the constitutionally established processes for the resolution of controversies and for the discipline of rostered ministers, and congregations of this synod;
 - 3) Be the chief ecumenical officer of this synod;
 - 4) be a member of the Conference of Bishops and consult regularly with other synod bishops;
 - 5) Foster awareness of other churches throughout the Lutheran world communion and, where appropriate, engage in contact with leaders of those churches;
 - 6) Cultivate communion in faith and mission with appropriate Christian judicatory leaders functioning within the territory of this synod; and
 - 7) Be ex officio a member of the Churchwide Assembly.
- i. Oversee and administer the work of this synod and in so doing:
 - 1) Serve as the president of the synod corporation and be the chief executive and administrative officer of this synod, who is authorized and empowered, in the name of this synod, to sign deeds or other instruments and to affix the seal of this synod;
 - 2) Preside at all meetings of the Synod Assembly and provide for the preparation of the agenda for the Synod Assembly, Synod Council, and the council's Executive Committee;
 - 3) Ensure that the constitution and bylaws of this synod and of the churchwide organization are duly observed within this synod, and that the actions of this synod in conformity therewith are carried into effect;
 - 4) Exercise supervision over the work of the other officers;
 - 5) Coordinate the work of all synod staff members;
 - 6) Appoint all committees for which provision is not otherwise made;
 - 7) Be a member of all committees and any other organizational units of this synod, except as otherwise provided in this constitution;
 - 8) Provide for preparation and maintenance of synod rosters containing the names and addresses of all rostered ministers of this synod and a record of the calls under which they are serving or the date on which their retired or disability status took effect;
 - 9) Annually bring to the attention of the Synod Council the names of all rostered ministers on leave from call or engaged in approved graduate study in conformity with the constitution, bylaws, and continuing resolutions of this church and pursuant to prior action of this synod through the Synod Council;
 - 10) Provide for prompt reporting to the secretary of this church of:
 - a) additions to and subtractions from the rosters of this synod;
 - b) the issuance of a certificate of transfer for rostered ministers in good standing who have received and accepted a properly issued, duly attested, regular letter of call under the jurisdiction of another synod; and

- c) **the entrance of the names of such persons for whom proper certificates of transfer have been received;**
- 11) **Provide for preparation and maintenance of a roster of the congregations of this synod and the names of the laypersons who have been elected to represent them; and**
- 12) **Appoint a statistician of this synod, who shall secure the parochial reports of the congregations and make the reports available to the secretary of this church for collation, analysis, and distribution of the statistical summaries to this synod and the other synods of this church.**

S8.12.01. The bishop shall approve the nature of and personnel appointed for general religious services or public meetings sponsored by this synod.

S8.12.A87. *The bishop shall submit a written report, printed in the Bulletin of Reports, to each regular meeting of the Synod Assembly. In addition to this report concerning this synod's life and work, the bishop shall make an oral report to the Synod Assembly presenting a vision of the mission and ministry of this synod.*

†S8.13. **The synod bishop may appoint an attorney, admitted to the bar within the territory of the synod or the state where the synod is located, to be Synod Attorney. The appointment must be approved by the Synod Council and reported to the Synod Assembly and to the secretary of this church. The appointment continues until resignation or until a successor is appointed. The Synod Attorney provides legal advice and counsel to the synod officers and the Synod Council. The Synod Attorney is expected to be familiar with the governing documents and policies of the synod and, as necessary, to attend meetings of the Synod Council. The Synod Attorney serves without salary but may be retained and compensated for specific legal services requested by the synod.**

S8.14. **The bishop may have such assistants as this synod shall from time to time authorize.**

S8.14.01. There shall be two assistants to the bishop elected by the Synod Council on nomination by the bishop. The assistants may be recalled or dismissed on proper notice by action of the Synod Council. It shall set the term of office and responsibilities.

†S8.15. **The presiding bishop of this church, or the appointee of the presiding bishop, shall install into office, in accord with the policy and approved rite of this church, each newly elected synod bishop.**

S8.50. **General Provisions**

†S8.51. **The terms of office of the officers of this synod shall be:**

- a. **The bishop of this synod shall be elected to a term of six years and may be reelected.**
- b. **The vice president and secretary of this synod shall be elected to a term of six years and may be reelected.**
- c. **The treasurer of this synod shall be elected to a six year term and may be reelected.**

S8.51.01. The terms of office of the bishop and the vice president shall be arranged so that the terms are staggered and do not expire in the same year.

S8.52. **The terms of the officers shall begin on the first day of the third month following election or, in special circumstances, at a time designated by the Synod Council.**

†S8.53. **Each officer shall be a voting member of a congregation of this synod, except that the bishop need not be a member of a congregation of this synod at the time of election.**

Chapter 9. NOMINATIONS AND ELECTIONS

†S9.01. **The Synod Assembly shall elect such officers of this synod and such other persons as the constitution and bylaws may require, according to procedures set forth in the bylaws. The Synod Assembly shall elect members of the Churchwide Assembly in accordance with bylaw 12.41.11. of the constitution and bylaws of the Evangelical Lutheran Church in America.**

- S9.01.A08.** *The Synod Council Executive Committee shall provide for background checks for persons nominated for synodical office prior to the Synod Assembly at which the election will take place or as soon as possible after the Synod Assembly for newly elected officers nominated from the floor who were not identified as nominees prior to the assembly. The process shall be as follows:*
- a. Prior to the Synod Assembly appropriate notice of the background check requirement and protocol will be provided to voting members, potential nominees, and others as directed by the Synod Council.*
 - b. Nominees and newly elected officers are required to provide written consent to a background check and all information necessary to complete a background check, which should be completed prior to the Synod Assembly with respect to nominees and prior to installation for newly elected officers, if possible.*
 - c. The Synod Council's Executive Committee shall designate one Executive Committee or Synod Council member to obtain the background checks.*
 - d. All background checks for nominees and newly elected officers will entail a criminal background check. A financial background check will be completed for nominees for treasurer. The Executive Committee shall decide whether additional types of background checks are appropriate for each officer position.*
 - e. The background check results shall be provided to that nominee or elected officer and to the Synod Council's Executive Committee. Further disclosure of the results may be determined by the Executive Committee.*
 - f. The Executive Committee may adopt other procedures or protocols as are necessary to provide for background checks for nominees and newly elected synodical officers and shall report such actions to the Synod Council.*
- S9.02.** **In all elections by the Synod Assembly, other than for the bishop, a majority of the legal votes cast shall be necessary for election.**
- S9.04.** **The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Three-fourths of the legal votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Three-fourths of the legal votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons (plus ties) who received the greatest number of legal votes on the second ballot, and two-thirds of the legal votes cast shall be necessary for election. The fourth ballot shall be limited to the three persons (plus ties) who receive the greatest number of legal votes on the third ballot, and 60 percent of the legal votes cast shall be necessary for election. On subsequent ballots a majority of the legal votes cast shall be necessary for election. These ballots shall be limited to the two persons (plus ties) who receive the greatest number of legal votes on the previous ballot.**
- S9.04.A94.** *An "ecclesiastical ballot" is an election process:*
- a. In which on the first ballot the name of any eligible individual may be submitted for nomination by a voting member of the assembly;*
 - b. Through which the possibility of election to office exists on any ballot by achievement of the required number of votes cast by voting members of the assembly applicable to a particular ballot;*
 - c. That precludes spoken floor nominations;*
 - d. In which the first ballot is the nominating ballot if no election occurs on the first ballot;*
 - e. In which the first ballot defines the total slate of nominees for possible election on a subsequent ballot, with no additional nominations permitted;*
 - f. That does not preclude, after the reporting of the first ballot, the right of persons nominated to withdraw their names prior to the casting of the second ballot;*
 - g. In which any name appearing on the second ballot may not be subsequently withdrawn;*
 - h. That does not preclude an assembly's adoption of rules that permit, at a defined point in the election process and for a defined period of time, speeches to the assembly by nominees or their representatives and/or a question-and-answer forum in which the nominees or their representatives participate; and*
 - i. In which the number of names that appear on any ballot subsequent to the second ballot shall be determined in accordance with provisions of the governing documents (or, if the governing documents are silent, in accordance with rules adopted by the assembly).*
- S9.08.** **All elections shall be by ballot. In all elections, other than for the bishop, vice president and the secretary, the names of the persons receiving the highest number of legal votes, but not elected by a majority of the legal votes cast on a preceding ballot, shall be entered on the next ballot to the number of two for each vacancy unfilled. On any ballot when only two names appear, a majority of the legal votes cast shall be necessary for election.**

S9.09. The result of each ballot in every election shall be announced in detail to the assembly.

†S9.12. Background checks and screening shall be required and completed for persons nominated as synodical officers prior to their election, if possible, or as soon as practical after their election. The specific procedures and timing of background checks and screening shall be determined by the Synod Council.

4. Amended *en bloc* the Constitution, Bylaws and Continuing Resolutions, South Carolina Synod as follows:

To amend S12.01.C18. to reflect the dissolution of St. John, Pelion on April 15, 2019.

To amend S12.01.C18. Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America, under CENTRAL AREA, Saxe Gotha, by striking, ~~St. John, Pelion.~~

Additions are underlined
Deletions are ~~struck through~~ in the previous text

S12.01.C189. *The congregations, authorized worshiping communities, and congregations under development of this synod shall be organized into the following conferences and geographic areas in accord with S12.01.20., S12.01.21., and S12.01.22.*

CENTRAL AREA

Saxe Gotha
~~Pelion, St. John~~

To amend S12.01.C18. to reflect the closing of Circle of Grace, Gaffney on June 9, 2019.

To amend S12.01.C18. Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America, under NORTHERN AREA, Upstate, by striking, ~~Circle of Grace, Gaffney.~~

Additions are underlined
Deletions are ~~struck through~~ in the previous text

S12.01.C189. *The congregations, authorized worshiping communities, and congregations under development of this synod shall be organized into the following conferences and geographic areas in accord with S12.01.20., S12.01.21., and S12.01.22.*

NORTHERN AREA

Upstate
~~Synodically Authorized Worshiping Community
Gaffney, Circle of Grace~~

Minutes of the Synod Council Meeting, June 22, 2019

**Chapter 12.
CONFERENCES, CLUSTERS, COALITIONS, OR OTHER AREA SUBDIVISIONS**

S12.01.A2043. *The dean as follows:*

- Office of the Bishop defines the ministry expectations and responsibilities of the conference*
- a. the dean will provide pastoral care to rostered ~~leaders~~ ministers and congregations within the conference, normally, but not exclusively, at the request of the Office of the Bishop;*
- b. the dean will serve as a member of the Cabinet of Deans which serves in an advisory capacity to the Office of the Bishop and would be expected to attend two meetings a year;*
- c. the dean would extend a personal welcome to rostered ~~leaders~~ ministers new to the conference, offer a ministry of hospitality, and give support and recognition to rostered ~~leaders~~ ministers leaving the conference;*
- d. the dean may be requested to help congregations with the call process; and*

e. the dean will serve as disaster response coordinator within the conference.

Minutes of the Synod Council Meeting, February 24, 2020

5. Amended S12.01.C19. *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod*, by adding Synodically Authorized Worshiping Communities: Mauldin, Iglesia de El Meslas (Church of the Messiah) and Columbia, Family Vision; and to amend by striking ~~Columbia, Recovery~~; and to strike ~~Congregations Under Development~~; and to reclassify congregations listed under Congregations Under Development adding them as Synodically Authorized Worshiping Communities; and to make these amendments effective following the adoption of Recommended Constitution Provision S7.26. by the 2020 South Carolina Synod Assembly.

Minutes of the Synod Council Meeting, February 24, 2020

6. Adopted the following amendments to the *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America*.

Additions are underlined. Deletions are ~~struck through~~ in the previous text.

To amend under †S18.31. Constitution, Bylaws and Continuing Resolutions, South Carolina Synod by a two-thirds vote of the Synod Council.

**Chapter 7.
SYNOD ASSEMBLY**

S7.26.A206. *Each authorized worshiping community of this synod ~~and each mission setting formed with the intent of becoming a chartered congregation of this synod~~ shall be entitled to two lay voting members, one of whom shall be ~~male~~ a man and one of whom shall be ~~female~~ a woman.*

Minutes of the Synod Council Meeting, February 24, 2020

7. To amend S7.32.A14. *under †S18.31., Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod*, to allow an exception for Holy Communion at assemblies held online or in regard for the safety of voting members.

Additions are underscored.

**Chapter 7.
SYNOD ASSEMBLY**

S7.32.A1420. *The following rules of procedure shall be in force at meetings of the Synod Assembly:*
g. *Holy Communion shall be administered at each assembly, with the exception of assemblies held online or in regard for the safety of voting members.*

Minutes of the Synod Council Meeting, June 25, 2020

V. FINANCIAL MATTERS

***RECOMMENDATION FOR ASSEMBLY ACTION**

1. Recommends the following “Budget Procedures” to guide the adoption of the 2021-2022 budget by the 2020 South Carolina Synod Assembly.

Budget Procedures

(1) Proposed amendments to the budget must be submitted [*online*] no later than [*10:15 a.m.*] on July 25, 2020. Each amendment or resolution to amend must be supported in writing by ten (10) signatures of voting members in this assembly. The secretary shall refer such proposed amendments to the Treasurer and the Finance Committee. During the consideration of the budget by the assembly, the Treasurer or Finance Committee shall report on the implication of each proposed amendment.

(2) Any amendment to the budget that increases a current program proposal expense, or adds a current program proposal to the budget, must include a corresponding decrease in some other current program proposal of the same amount; or an increase in revenues to offset the proposed expense.

Regarding Votes to Appropriate Funds not Approved by Synod Council:

S10.04. Any proposal to appropriate funds, whether by amendment to the budget or otherwise, which is presented to a meeting of the Synod Assembly without the approval of the Synod Council, shall require a two-thirds vote for adoption.

Constitution, Bylaws and Continuing Resolutions, South Carolina Synod

2. Amended the South Carolina Synod *Gifts and Bequest Policy* by adding 5.5:

5.5. Synod Council acknowledges that some donors may desire to make an endowed, designated gift or trust. Synod Council also recognizes that donor designated endowed gifts/trusts often require additional administration and oversight. Therefore, Synod Council encourages donors desiring to establish a donor designated endowment gift to include an arrangement for a 1% annual administrative support as a part of the gift/trust agreement. The agreement, drafted in consultation with the donor and the Finance Committee, will be presented to Synod Council for gift acceptance.

Minutes of the Synod Council Meeting, June 22, 2019

3. Approved the South Carolina Synod *Abundancia Appeal* in the amount of one million one hundred thousand dollars (\$1,100,000) which amount includes \$800,000 to build a permanent worship space for Cristo, Rey, West Columbia; \$100,000 to endow the facility for ongoing facility care; and \$200,000 to provide a fund for Latino Ministry across the South Carolina Synod; and to honor and thank Bishop Herman Yoos for his dedicated service to the South Carolina Synod as bishop for twelve years with the second term expiring in 2020; and to enter into a contract with Gronlund Sayther Brunkow in the amount of twenty-one thousand, eight hundred fifty dollars (\$21,850) which amount shall be payable in 12 equal amounts of \$1,800 each beginning June 2019 plus an initial payment of \$250 with the signing of this contract; and to invite major donors and individuals to contribute to the appeal; and to pay the consulting services to Gronlund Sayther Brunkow from the current unrestricted balance of the synod and reimbursing the unrestricted balance of the synod from anticipated sale of the properties acquired from closed congregations.

Minutes of the Synod Council Meeting, June 22, 2019

4. Voted to place the building and grounds of Resurrection Lutheran Church, 3707 Moss Avenue, Columbia, on the market for the sale price of \$685,000, if sold for commercial purposes, and \$550,000, if sold to Dr. Natasha Becton to function as a church; and authorized Mr. Larry Rathe, Chair of the Property Committee, to negotiate the sale price with either one of these parties.

Minutes of the Synod Council Meeting, June 22, 2019

5. Approved, in accord with the *General Gift Acceptance Guidelines* are provided in item #3, *Gift and Bequest Policy, South Carolina Synod*, the gift of a 1999 GMC 14 passenger bus from St. Paul Lutheran Church, Columbia, to be given to the South Carolina Synod to be used by Cristo Rey, West Columbia, a congregation under development; and approved the payment of insurance on the bus by the South Carolina Synod; and to send a letter of thanks expressing gratitude on behalf of the South Carolina Synod.

Minutes of the Synod Council Meeting, September 16, 2019

6. Approved a loan in the amount of \$350,000 from South Carolina Lutheran Men in Mission for the building of the worship center, Cristo Rey, West Columbia, a congregation under development; and assigned the Callahan Property (two lots located on Lake Murray from the Estate of Phoebe Callahan) as collateral on the loan; and approved the repayment of the 20-year interest free loan with monthly payments of \$1,458.33 beginning October 1, 2019.

Minutes of the Synod Council Meeting, September 16, 2019

7. Approved the recommendations of the South Carolina Synod Mission Endowment Fund Grant Committee to award grants in 2019 in the amount of \$20,000 to:

Bethlehem Lutheran Church, Pomaria, for Recovery Residence.....	\$5,000
A Partnership with Lutheran Services Carolinas	
SC Synod Tanzania Task Force, Support Pastor/Deacon Leadership	\$4,500
SC Lutheran Retreat Centers, Weekend Gratitude Retreat	\$1,000
Global Mission – Tanzania, Orphan School Supplies	\$3,000
SC Synod Lifeline Fund, Family Education Debt, Rostered Ministers	\$2,000
Lutherans Restoring Creation, Retreat, College Students and Seminarians ..	\$1,000
Respite Care Charleston, Alzheimer's/dementia Support	\$1,500
Nuestro Salvador – Messiah Satellite, Latino Ministry	\$2,000

Minutes of the Synod Council Meeting, September 16, 2019

8. Tabled the consideration of the Reports of the Audit Committee on May 23, 2019 and September 9, 2019, until the Rev. Richard Carter, Director for Evangelical Mission and Bishop Herman Yoos meet with the Audit Committee for review in regard to the accounting for Mission Starts; and tabled the consideration of the Reports of the Audit Committee on May 23, 2019 and September 9, 2019, until the Rev. Richard Carter, Director for Evangelical Mission and Bishop Herman Yoos meet with the Audit Committee for review in regard to the accounting for Mission Starts.

Minutes of the Synod Council Meeting, September 16, 2019

9. Tabled the motion to purchase six Fire King file cabinets, 31 inches deep, at a cost not to exceed \$15, 636 (six cabinets @\$2,606 each), and place the motion on the agenda of the meeting of the Synod Council, November 18, 2019.

10. Designated housing allowances for Bishop Herman R. Yoos; the Rev. Virginia S. Aebischer, Assistant to the Bishop; and the Rev. Jorge Leone, Pastor, Cristo Rey, West Columbia; for the calendar year 2020:

Rev. Virginia S. Aebischer	\$13,000
Rev. Jorge Leone	\$16,700
Bishop Herman R. Yoos III	\$29,500

Minutes of the Synod Council Meeting, November 18, 2019

11. Allocated \$6,000 from the surplus funds at the end of the fiscal year, 2019-2020, for the Beloved Ministry Task Force, Equipping Youth and Young Adult Ministries, Deepening Discipleship Table; and voted to make the funding available after February 1, 2020.

Minutes of the Synod Council Meeting, November 18, 2019

12. Adopted a Resolution on Growing in God's Mission Appeal:

WHEREAS, the S.C. Synod Council approved the Growing in God's Mission Appeal (GGM) in 2011 to provide funds for certain ministries and missions of the SC Synod; and

WHEREAS, the GGM exceeded the goal of \$1,750,000; and

WHEREAS, GGM did not provide for the investment of excess funds until the time the funds are needed; and

WHEREAS, some of the excess funds were invested in the Synod Pooled Funds and a portion of the income was allocated to GGM; and

WHEREAS, there may be a question as to whether GGM earned the income or whether the Synod made gifts to GGM; and

WHEREAS, the Executive Committee, Synod Council, reviewed the July 31, 2019 financial statement of the GGM Appeal to compare the needs of today as compared to the need of 2011; therefore, be it

RESOLVED, that the Synod Council approve the transfer of funds totaling \$81,178.35 to GGM; and be it further

RESOLVED, that all income earned from excess funds of GGM, except for the \$81,178.35, be allocated to the income account of the operating fund; and be it further

RESOLVED, that \$30,000 be transferred from Goal #1A Evangelism into Goal #1B Stewardship; and be it further

RESOLVED, that \$90,000 be transferred from Goal #2B Planting & Sustaining into Goal #1C Renewing Congregations; and be it finally

RESOLVED, that the Schedule of Revenue and Expenses for the Periods February 1, 2011 - July 31, 2019 reflect these changes.

Minutes of the Synod Council Meeting, November 18, 2019

13. Authorized the closing of three active accounts:

WHEREAS, three restricted accounts, both donor restricted and Synod Council restricted, have been inactive for the last thirteen months:

3020345-1 ELW Workshop	\$3,653.58
4810465-4 LMM Disaster Response	\$1,579.32
4810365-1 Lutheran Coalition – Appalachia	\$500.00; therefore, be it

RESOLVED, to authorize the closing of these three accounts before the end of the fiscal year, January 31, 2020; and be it further

RESOLVED, to transfer the balance of each account to the Synod Unrestricted Balance Account; and be it finally

RESOLVED, that in the event a claim is later filed for any of these funds, to review the claim and if approved, the claim will be paid.

Minutes of the Synod Council Meeting, November 18, 2019

14. Adopted a Resolution on The Joseph C. Derrick Scholarship Fund

WHEREAS, the congregation of the Lutheran Church of the Resurrection in Columbia, S. C. voted, on June 17, 2018, to discontinue their ministry and to dissolve the congregation; and

WHEREAS, the congregation was dissolved and the South Carolina Synod of the ELCA received the real property, land and buildings, of Resurrection; and

WHEREAS, the congregation of Resurrection established *The Joseph C. Derrick Scholarship Trust Fund* in 1980; and

WHEREAS, the Board of Trustees, members of Resurrection, has governed the fund and is now pursuing an opportunity for the fund to continue its intended mission upon the closing of the sponsoring organization, Resurrection; and

WHEREAS, the Board of Trustees has asked the South Carolina Synod of the Evangelical Lutheran Church in America to receive the fund and to continue the mission of the fund; therefore, be it

RESOLVED, That the S. C. Synod of the ELCA accept *The Joseph C. Derrick Scholarship Trust Fund* upon the resignation of the present Board of Trustees and continue the mission of the fund as directed in *The Joseph C. Derrick Scholarship Trust Fund* agreement, and be it further

RESOLVED, the Finance Committee of the South Carolina Synod of the Evangelical Lutheran Church in America be designated as the administrators of the fund, and be it finally

RESOLVED, that *The Joseph C. Derrick Scholarship Trust Fund*, managed by the South Carolina Synod, be charged annually a fee of 1% of assets to be posted to the operating income of the South Carolina Synod.

Minutes of the Synod Council Meeting, November 18, 2019

15. Amended the Internal Control Policy and Procedures as follows:

Deletions are ~~struck through~~ in the previous text. Additions are Underscored.

XV.

- a. *Retain the following records permanently: all outside audited financial ~~records~~ reports, all insurance policies, and all authorizations, contracts, or estate planning documents which create a permanently restricted gift.*

XVI.

- a. *The Bishop and Director for Evangelical Mission, using the criteria approved by the Synod Council, shall determine the allocation of monies to mission start congregations prior to the beginning of each fiscal year for mission start congregations that are already approved and at the time of their initial approval for any new starts that are approved during a fiscal year.*
- b. *In the first month of each fiscal year, a signed printed copy of the allocation of mission start monies is to be given by the Bishop or Director of for Evangelical Mission to the Synod Council Secretary, Synod Council Treasurer, and Synod Accountant.*
- c. *Any amendment during that same fiscal year to the allocation of mission start monies is to be written, dated, and signed by both the Bishop and the Director of for Evangelical Mission, and a signed copy of the amendment is to be given by the Bishop or Director of for Evangelical Mission to the Synod Council Secretary, Synod Council Treasurer, and Synod Accountant.*
- d. *The Director of for Evangelical Mission shall give to the Synod Accountant copies of ~~all monthly financial documents provided by mission start congregations~~ ELCA forms "A" and "C" as provided by each mission start congregation. The Synod Accountant shall maintain these documents in each mission start congregation file organized by fiscal year.*
- e. ~~*Each mission start congregation file shall be retained permanently by the Synod.*~~

Minutes of the Synod Council Meeting, November 18, 2019

16. Voted to eliminate the outside independent audit of supplementary information which is currently a part of the outside independent audit reports because the independent audit of the supplementary information is unnecessary and adds to the cost of the outside independent audits.

Minutes of the Synod Council Meeting, November 18, 2019

17. Voted to purchase ten Fire King file cabinets, four drawer class c files, model #4-1831-c, weight 603# each, from Herald Office Systems, 90 N Shorecrest Rd #A, Columbia, at a cost of \$2,492.66 each; and to not exceed a total expenditure of \$24,926.60, not including South Carolina sales tax; and to utilize account #4810346-3, Capital Improvement Reserve, to pay for the cost of the cabinets.

Minutes of the Synod Council Meeting, November 18, 2019

18. Designated housing allowance for the Rev. Alejandro Mejia, Pastor, Nuestro Salvador, Greenville; for the calendar year 2020:

WHEREAS, the South Carolina Synod is Fiscal Agent of Nuestro Salvador, Greenville; and

WHEREAS, The Rev. Alejandro Mejia received a green card on February 1, 2020, and is now employed by the South Carolina Synod; therefore, be it

RESOLVED, that \$15,000 is hereby designated as housing allowance for the Rev. Alejandro Mejia, Pastor, Nuestro Salvador, Greenville; and be it further

RESOLVED, that the designation of the housing allowance in the amount of \$15,000 shall apply to calendar year 2020.

Minutes of the Synod Council Meeting, February 24, 2020

19. Amended the Internal Control Policy and Procedures, XVI.b. by adding the following criteria for initial funding and continuation of funding of New Mission starts.

i. Criteria for funding New Mission Starts:

1. Must be an approved Synodically Authorized Worshiping Communities of the South Carolina Synod.
2. Approved mission developer and/or interim (in absence of mission developer) in place.
3. Approved 90-day strategy in consultation with Director for Evangelical Mission (DEM) submitted every 90 days.

ii. Continuation of funding after year one:

1. Mission developer has established a working vision team.
2. Developer, in partnership with vision team, will institute an annual planned stewardship response, and provide this information to the DEM.
3. Forms A and C, Annual Congregation Report, are to be submitted to the churchwide office and a copy given to the DEM and Synod accountant.
4. Written annual ministry review completed by the Bishop, DEM and Congregational Vitality Network, to evaluate ministry vitality and determine a continuation of ministry and funding.

Minutes of the Synod Council Meeting, February 24, 2020

20. Designated the offerings received at the worship services of the 2020 South Carolina Synod Assembly to the children's playground, Cristo Rey, West Columbia using the following announcement:

The offerings received at the 2020 South Carolina Synod Assembly worship services are designated toward the children's playground at Cristo Rey, West Columbia. Cristo Rey is now baptizing 40 children, youth and adults every year. This is a tremendous ministry with our Latino brothers and sisters in Christ. The children of Cristo Rey have already raised over \$5,700 toward their playground goal of approximately \$12,000. Let's help the children of Cristo Rey make their dream come true. Your generosity is appreciated!

Minutes of the Synod Council Meeting, February 24, 2020

21. Recommended to the Rev. Richard Carter the utilization of accumulated interest income in the amount of \$40,000 from the *Hattie Sharpe - New Church, Trust Income Account, 4810453-4* for *Mission Planting*.

Minutes of the Synod Council Meeting, February 24, 2020

22. Approved the bid of *Scott and Company* to provide the Synod with outside audit services of its financial statements which consists of all-inclusive fees (including out-of-pocket expenses) for the five years ended January 31 as follows: \$8,400 for 2020, \$8,400 for 2021, \$8,650 for 2022, \$8,650 for 2023, and \$8,900 for 2024 for a total cost of \$43,000, and voted to give the Audit Committee authority to review, negotiate, and execute the specific details of the Synod's contract with Scott and Company once the specific details of a proposed contract are offered by Scott and Company to the Synod.

23. Approved the proposals and application documents in the letter to congregations, as amended, offering financial relief, in regard to the Small Business Administration's Payroll Protection Program, CARES Act; Mission Investment Fund deferred loan payments or interest only; reducing Mission Support; synod grants; and to send the letter to congregations.
Minutes of the Synod Council Meeting, April 18, 2020

24. Requested that the full amount of the deposit for the May 14-16, 2020 assembly be refunded by the Columbia Metropolitan Convention Center to the South Carolina Synod.
Minutes of the Synod Council Meeting, April 18, 2020

25. Amended the budget procedures to guide the adoption of the 2021-2022 budget by the South Carolina Synod Assembly, due to the postponement of the South Carolina Synod Assembly, by receiving amendments to the proposed budget no later than noon, July 25, 2020.
Minutes of the Synod Council Meeting, April 18, 2020

25. Designated housing allowances of the Rev. Martin Joseph Lopez Vega, Mission Developer and Pastor, Parroquia El Mesias (Church of the Messiah), Mauldin and the Rev. Joshua Robert Knutson, Mission Developer and Pastor, Christ Community, North Charleston and St. Michael's, Moncks Corner, for the calendar year 2020.

RESOLVED, that the following amounts are hereby designated as housing allowances for the mission developers and pastors of the South Carolina Synod; and be it further

RESOLVED, that the designation of housing allowances shall apply to calendar year 2020.

Rev. Martin Joseph Lopez Vega \$10,000.00

Mr. Josh Knutson \$10,000.00

Minutes of the Synod Council Meeting, May 18, 2020

26. *Resolved*, that the housing allowance for The Rev. Jorge Leone, Pastor and Mission Developer, Cristo Rey, West Columbia, be changed from \$16,700 to \$23,000; and be it further, *Resolved*, that the designation of this amended housing allowances apply to calendar year 2020.
Minutes of the Synod Council Meeting, June 25, 2020

VI. ORGANIZATION CHART

Additions are underscored. Deletions are ~~struck through~~.

1. Amended the Organization Chart, South Carolina Synod, by moving the Congregation Vitality Network, Community Engagement Table to the Deepening Discipleship Table; and deleted in the previous text ~~Healthy Congregations Training Task Force, Coaching Congregations Task Force; and Congregation Cluster Ministry~~; and added Synod Vitality Strategies for New and Existing Congregations under Congregation Vitality Network.
Minutes of the Synod Council Meeting, November 18, 2019

2. Amended the South Carolina Synod Organization Chart by adding under the Inclusiveness Network, Community Engagement Table, Indigenous Peoples Accompaniment Network (IPAN).
Minutes of the Synod Council Meeting, November 18, 2019

3. Approved the Vision Statement of the Indigenous Peoples Accompaniment Network (IPAN):
The Vision of The Indigenous Peoples Accompaniment Network is to learn and educate churches and other groups about the need to seek truth, justice, and reconciliation with all Indigenous Peoples in South Carolina, and practice accompaniment with Indigenous Peoples.
Minutes of the Synod Council Meeting, February 24, 2020

VII. PERSONNEL

1. Granted on-leave-from-call status to the following rostered ministers: the Rev. Thulisiwe Ndelu (Thulie) Beresford beginning July 1, 2019; the Rev. Eric G. Wolf beginning September 15, 2019; the Rev. Mark J. Smith beginning September 1, 2019; the Rev. Diane Bowker beginning September 14, 2019; the Rev. Michele C. Fischer beginning February 1, 2019; and Deacon Ashlyn S. Cox beginning June 1, 2020.
2. Voted to continue on-leave-from-call for the second year for the following rostered ministers: the Rev. G. Reginald Cruse and Deacon Lexanne K. Graves.
3. Voted to continue on-leave-from-call for the third year for the Rev. Scottie J. Burkhalter; the Rev. William Seth Gibson; the Rev. Rebecca J. Lord-Phillips; the Rev. Steven B. Counts; and the Rev. Vickie S. Powell.
4. Approved continuation of On-Leave-From-Call status of the Rev. Douglas E. Graul for the second year, Conference of Bishop's extension.
5. Extended a call to interim ministry, South Carolina Synod, to the Rev. Linda L. Anderson beginning April 15, 2018, for a term of two-years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA. Minutes of the Synod Council Meeting, June 22, 2019.*
6. Extended a Call to Non-Congregational Service to the Rev. Alvin G. Shrum as Director of Pastoral Care and Chaplain, Franke at Seaside, Mt. Pleasant, Lutheran Homes of South Carolina, beginning August 12, 2019.
Minutes of the Synod Council Meeting, September 16, 2019
7. Extended a Call to Non-Congregational Service to Deacon Staci G. Setzler as Nurse, Self Memorial Hospital, Greenwood, beginning June 23, 2019.
Minutes of the Synod Council Meeting, September 16, 2019
8. Extended a Call to Non-Congregational Service to Deacon Mitzie Schafer as Vice President for Development, NovusWay Ministries Inc. beginning August 12, 2019.
Minutes of the Synod Council Meeting, September 16, 2019.
9. Voted to continue a Non-Stipendiary Service Under Call to the Rev. Mikki Corley Gay as Pastor for Renewal and Transformation, South Carolina Synod for one year.
Minutes of the Synod Council Meeting, September 16, 2019.
10. Entered into an agreement with the Rev. William Seth Gibson and Mt. Calvary Lutheran Church, Johnston, that Pr. Gibson, serving as interim pastor, is eligible to be considered for a call to Mt. Calvary Lutheran Church, Johnston, during the time of transition, if the congregation extends a regular call as pastor. *C9.07. *2019 Model Constitution for Congregations of the Evangelical Lutheran Church in America*
Minutes of the Synod Council Meeting, September 16, 2019.
11. Voted to continue to list on the roster of ministers of Word and Sacrament of this church the Rev. Gary W. Dreier who retired June 30, 2018.
Minutes of the Synod Council Meeting, September 16, 2019.
12. Extended a Call to Non-Congregational Service to the Rev. Sherry Poole Teves as Bereavement Coordinator, Hospice of Charleston, 4975 Lacross Road, Suite 200, Charleston, 29406, beginning November 13, 2018.
Minutes of the Synod Council Meeting, November 18, 2019.
13. Extended a Call to Non-Congregational Service to the Rev. Kara J. Stewart as Executive Director, Tricounty Family Ministries, 2105 Cosgrove Avenue, North Charleston, 29405, beginning January 6, 2020.
Minutes of the Synod Council Meeting, November 18, 2019.

14. Voted to continue to list on the roster of ministers of Word and Sacrament of this church the following persons who retired in 2019:

- February 28, 2019 – Rev. Christine Parham
- July 1, 2019 – Rev. Barry Antley, St. James, Graniteville
- September 1, 2019 – Rev. Robert Miles, St. Michael, Greenville
- September 1, 2019 – Rev. Chris Heavner, University, Clemson
- October 1, 2019 – Rev. David Seymour, Pomaria, Pomaria
- October 1, 2019 – Rev. Emil Klatt, Christ, Hilton Head
- December 1, 2019 – Rev. Ray Mohrmann, LSC

Minutes of the Synod Council Meeting, November 18, 2019.

15. Voted to continue to list on the roster of ministers of Word and Sacrament of this church the following persons who retired in 2013 and 2017:

- July 31, 2013 – Rev. Daryl “Tony” Everett, Lutheran Theological Southern Seminary
- December 31, 2017 – Rev. Jann Boyd, Lutheran Theological Southern Seminary

Minutes of the Synod Council Meeting, November 18, 2019

16. Entered into an agreement with the Rev. Kenneth C. Gillikin and Epiphany Lutheran Church, Rock Hill, that Pr. Gillikin, serving as interim pastor, is eligible to be considered for a call Epiphany Lutheran Church, Rock Hill, during the time of transition, if the congregation extends a regular call as pastor. *C9.07. *2019 Model Constitution for Congregations of the Evangelical Lutheran Church in America*

Minutes of the Synod Council Meeting, November 18, 2019

17. Extended a call to interim ministry, South Carolina Synod, to the Rev. Dr. Mary W. Anderson beginning January 1, 2020, for a term of two-years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA.*

Minutes of the Synod Council Meeting, February 24, 2020

18. Extended a Call to Non-Congregational Service to The Rev. Kathleen A. Miko as Chaplain, Heritage at Lowman, Lutheran Homes of South Carolina, beginning January 1, 2020.

Minutes of the Synod Council Meeting, February 24, 2020

19. Voted to continue on-leave-from-call roster status of The Rev. Ashley Twitchell for the fifth-year family leave, in accord with 7.31.06.c., *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America.*

Minutes of the Synod Council Meeting, February 24, 2020

20. Requested that Bishop Herman Yoos meet with the Roster Committee, Evangelical Lutheran Church in America (ELCA), March 5-10, 2020, to explore the extension of a call from the Synod Council, South Carolina (SC) Synod, to the Rev. Ashley Twitchell, Development Pastor, Pelham Road Baptist Church, Greenville, South Carolina, a congregation of the Cooperative Baptist Fellowship (CBF); and to grant this roster exception based on the relationship of the enrollment of CBF seminarians enrolled for Master of Divinity degrees at Lutheran Theological Southern Seminary, Columbia, SC and other contextual collaborations between the CBF and the SC Synod, ELCA.

Minutes of the Synod Council Meeting, February 24, 2020

Bishop Herman Yoos made the request to the Roster Committee, ELCA, Conference of Bishops, March 5-10, 2020, to grant an exception for a call to be extended by the South Carolina Synod to the Rev. Ashley Twitchell. The Roster Committee declined the request to make an exception since there is no judicatory to judicatory agreement or dialogue between the Cooperative Baptist Fellowship and the ELCA.

Minutes of the Synod Council Meeting, March 30, 2020

21. Renewed the call to Interim Ministry, South Carolina Synod, to the Rev. Linda L. Anderson beginning April 15, 2020, for a term of two-years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA.*

Minutes of the Synod Council Meeting, March 30, 2020

22. Designated the beginning date of the newly elected bishop on September 1, 2020, in accord with S8.52., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod.*

Minutes of Synod Council Meeting, April 18, 2020

23. Extended a call to Mr. Joshua Robert Knutson, contingent upon his ordination, as Mission Developer and Pastor, Christ Community, North Charleston and St. Michael's, Moncks Corner beginning June 1, 2020.

Minutes of the Synod Council Meeting, May 18, 2020

24. Extended a call to the Rev. Martín Joseph López Vega as Mission Developer and Pastor, Parroquia El Mesías (Church of the Messiah), Mauldin.

Minutes of the Synod Council Meeting, May 18, 2020

25. Entered into an agreement with The Rev. Mark J. Smith and Mt. Calvary Lutheran Church, Johnston, that Pr. Smith, serving as interim pastor, is eligible to be considered for a call Mt. Calvary Lutheran Church, Johnston, during the time of transition, if the congregation extends a regular call as pastor. *C9.07. 2019 Model Constitution for Congregations of the Evangelical Lutheran Church in America

VIII. INSTITUTIONS

1. Designated November 10, 2019 Lutheran Theological Education Sunday.

2. Designated September 13, 2020 Newberry College Sunday

3. Designated October 11, 2020 Camp Sunday, NovusWay Ministries, Inc.

4. Ratified the action of the Boards of Lutheran Services for the Aging and Lutheran Family Services in the Carolinas, on January 16, 2020, to re-elect The Rev. Pamela R. Cook to each of their respective Boards of Trustees, to a three-year term expiring September 2023.

Minutes of the Synod Council Meeting, June 25, 2020

IX. SPECIAL ORDERS

1. Conducted a Special Order on June 22, 2019, with Mr. Ted Goins, President, Lutheran Services Carolinas and Ms. Bethany Vause, Executive Director, Lutheran Services Carolina.

2. Conducted a Special Order on September 16, 2019, with the Rev. Dr. Mary Hinkle Shore, Rector and Dean, Lutheran Theological Southern Seminary, Lenoir-Rhyne University.

3. Conducted a Special Order on November 18, 2019, with Boyd W. Harris, Executive Director-CEO, NovusWay Ministries, Inc. and Deacon Mitzie Schafer, Director for Development, NovusWay Ministries, Inc.

4. Conducted a Special Order on February 24, 2020, with the Rev. Brenda Kneece, Executive Director, South Carolina Christian Action Council.

5. Invited Ms. Stephanie Burke, Regional Gift Planner for the Carolinas, ELCA Foundation, to conduct a Special Order with the Synod Council on November 16, 2020, at 2:00 p.m.

X. SYNODICALLY AUTHORIZED WORSHIPPING COMMUNITIES

Approved the following Synodically Authorized Worshiping Communities on the territory of the South Carolina Synod, Evangelical Lutheran Church in America, for the calendar year 2020:

Synodically Authorized Worshiping Communities

Columbia, *Sagrada Familia (Holy Family)*

Columbia, *New Life*

Columbia, *The Journey*

Columbia, *Family Vision*

Gaston, *Cristo Rey*

Greenville, *Nuestro Salvador (Our Saviour)*

Mauldin, *Iglesia de El Mesias (Church of the Messiah)*

[Changed *Iglesia de El Mesias* to *Parroquia El Mesias* upon call to The Rev. Martín Joseph López Vega as Mission Developer and Pastor, *Minutes of the Synod Council Meeting, May 18, 2020, page 4*]

North Charleston, *Christ Community*

Pelion, *Cristo Rey*

West Columbia, *Cristo Rey (Christ the King)*

Minutes of the Synod Council Meeting, February 24, 2020

XI. SYNOD ASSEMBLY

Additions are underscored. Deletions are ~~struck through~~ in the previous text.

1. Approved the *Minutes of the South Carolina Synod Assembly, May 30-31 and June 1, 2019*, in principle, and allow Secretary Herlong and the Rev. Virginia S. Aebischer, assistant to the bishop, to make editorial changes for publication in the *2019 Directory and Minutes of the South Carolina Synod, ELCA*.

2. Approved the following recommendation to re-schedule the 2021 South Carolina Synod Assembly: WHEREAS, the Synod Council, meeting in regular session on April 25, 2016, fixed the time and place for the South Carolina Synod Assembly, in accord with S7.11.01. to be scheduled to meet on May 16-18 (Sunday -Tuesday), 2021, at Charleston Marriott; therefore, be it

RESOLVED, to amend the motion previously adopted by striking ~~May 16-18~~ and adding June 6-8 (Sunday -Tuesday), 2021.

Minutes of the Synod Council Meeting, February 24, 2020

3. Designated the offerings received at the worship services of the 2020 South Carolina Synod Assembly to the children's playground, Cristo Rey, West Columbia using the following announcement:

The offerings received at the 2020 South Carolina Synod Assembly worship services are designated toward the children's playground at Cristo Rey, West Columbia. Cristo Rey is now baptizing 40 children, youth and adults every year. This is a tremendous ministry with our Latino brothers and sisters in Christ. The children of Cristo Rey have already raised over \$5,700 toward their playground goal of approximately \$12,000. Let's help the children of Cristo Rey make their dream come true. Your generosity is appreciated!

4. Approved, due to the COVID-19 crisis, a one-day 2020 South Carolina Synod Assembly contingency Plan B to meet on July 25 or Plan C to meet on August 15, 2020.

Minutes of the Synod Council Meeting, March 30, 2020

5. Authorized the Executive Committee to postpone the May 14-16, 2020 South Carolina Synod Assembly, due to the COVID-19 crisis, no later than Friday, April 17, 2020.

Minutes of the Synod Council Meeting, March 30, 2020

6. Voted to provide ministry display spaces at the South Carolina Synod Assembly, May 14-16, 2020 for the following Synodically sponsored Ministries, Institutions, Organizations, Synodically related ELCA Ministries and Task Forces; and authorized the Executive Committee to approve requests for Ministry Displays received after the Synod Council meeting on March 30, 2020:

Ernest Beck, Lutheran Homes of South Carolina
 Brian Cole, Commercial ProClean LLC
 Andrew Dalamba, Tithe.ly
 Jim Ellis, Southern Mutual
 Neal Fischer
 Dylan Gunnels, Lutheran Services Carolinas
 Verne Heckel, Lutheran Men In Mission
 Jerry Johnson, ELCA Mission Investment Fund
 Becky Koch, Women of the Evangelical Lutheran Church in America
 Steve Pardue, Insurance Board
 Mitzie Schafer, NovusWay Ministries, Inc.
 Catherine Schibler, Portico Benefit Services
 Rebecca Tompkins, Forest Acres Payroll LLC
 Ernest Worman, Newberry College

Minutes of the Synod Council Meeting, March 30, 2020

7. Rescinded the action of the Synod Council [SC20.03.05] approving Ministry Displays for the 2020 South Carolina Synod Assembly, in light of the COVID-19 crisis, the postponement and contingency plans approved by the Synod Council.

Minutes of the Synod Council Meeting, March 30, 2020

8. Fixed the time and place of the South Carolina Synod Assembly, in accord with S7.11.01., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*, due to the COVID-19 crisis, on July 25, 2020 at St. Stephen's Lutheran Church, 119 North Church Street, Lexington, respectively.

Minutes of the Synod Council Meeting, April 18, 2020

9.. Voted to approve and to bless a virtual South Carolina Synod Assembly on July 25, 2020 and agree to allow the Assembly Manager to contract with Lumi Global to provide the tech platforms and support to make this assembly possible; and to request that the South Carolina Synod Council pass a Special Order to suspend Holy Communion for the service of worship at this assembly.

Minutes of the Synod Council Meeting, June 25, 2020

10. Engaged in conversations and identified resources on racial reconciliation in the meetings of the Synod Council.

XII. SYNOD COUNCIL

1. Appointed the following persons as Synod Council liaisons:

Deepening Discipleship Table: Mr. Ronald Redd, Liaison

Community Engagement Table: Mrs. Kathy Riggan, Liaison

Communication and Technology Table: Mr. Andrew Boozer, Liaison

Minutes of Synod Council Meeting, June 22, 2019.

2. Approved the following meeting dates and times of the Synod Council for 2020-2021:

September 14, 2020..... 12 Noon

November 16, 2020..... 12 Noon

February 22, 2021 12 Noon (*Monday after Ash Wednesday*)

April 12, 2021 12 Noon (*Easter Day April 4, 2021*)

June 19, 2021..... *SC Synod Assembly to be held Sunday -Tuesday, June 6-8, 2021*)

Minutes of Synod Council Meeting, June 22, 2019.

3. Accepted the resignation of Josue Rodriguez, from the Synod Council and declared his seat vacant; and appointed Jerry Strother, to fill the vacancy on Synod Council, Lay Male – Person of Color/Language other than English, until the next regular meeting of the Synod Assembly, May 14-16, 2020.

Minutes of Synod Council Meeting, September 16, 2019.

4. Rescheduled the two-day June 19-20 retreat of the Synod Council to meet one day, Saturday, June 20, 2020, 10:00 a.m. to 6:00 p.m.; and scheduled the retreat to be held at Christ Mission, Columbia.

Minutes of Synod Council Meeting, September 16, 2019.

5. Approved the sending of a letter to rostered ministers of this synod from Bishop Herman R. Yoos III, along with a model *Listening and Sharing Related to Evangelical Lutheran Church in America (ELCA) Memorial/Sanctuary Church*, written by the Rev. Dr. Tony Everett; and voted to request that congregations engage in the “listening post” model and send a summary of their conversations to the South Carolina Synod; and to read, share and summarize the conversations received in a meeting of the Synod Council; and to forward the summary of conversations to the Church Council, ELCA.

Minutes of Synod Council Meeting, September 16, 2019.

6. Called a special meeting of the Synod Council on Saturday, April 18, 2020, at 9:30 a.m. to fix the place where the 2020 South Carolina Synod Assembly will be held and to give an update on matters pertaining to the 2020 South Carolina Synod Assembly.

Minutes of the Synod Council Meeting, March 30, 2020

7. Extended the terms of Synod Council members, whose terms expire at the assembly in 2020, due to the COVID-19 crisis, until their successors are elected at the next regular meeting of the South Carolina Synod Assembly.

Minutes of Synod Council Meeting, April 18, 2020

8. Postponed the June 20, 2020, meeting of the Synod Council, due to the COVID-19 crisis, until Saturday, August 15, 2020, at a location to be announced.

9. Called a special Zoom meeting of the Synod Council, in view of the COVID-19 pandemic, on Wednesday, June 10, 2020, at 1:00 pm to review matters pertaining to the South Carolina Synod Assembly, July 25, 2020.

Minutes of Synod Council Meeting, May 18, 2020

19. Called a special meeting of the Synod Council to be held electronically, if needed, due to the COVID-19 pandemic, on Saturday, August 15, 2020, or on a day and time determined by the Executive Committee.

Minutes of the Synod Council Meeting, June 25, 2020

XIII. SYNOD OFFICE HOLIDAY SCHEDULE

Approved the following Synod Office Holiday Schedule for 2020-2021:

- January 1..... New Year's Day
- January 20..... Martin Luther King, Jr. Day
- April 9..... Good Friday (Thursday is taken to compensate for Friday being closed)
- May 25..... Memorial Day
- *May 18-19..... Post-Synod Assembly Compensation Days
- July 2..... Independence Day Observed
- September 7..... Labor Day
- November 25-26..... Thanksgiving Day (and Wednesday before to compensate for Friday being closed)
- December 22-January 1..... Christmas through New Year's Day (2021)

Minutes of Synod Council Meeting, September 16, 2019.

XIX. PROPOSED BUDGET SOUTH CAROLINA SYNOD, ELCA

***RECOMMENDATION FOR ASSEMBLY ACTION**

Recommends the following budget in the amount of \$2,589,745 for the fiscal year February 1, 2021 – January 31, 2022, for adoption by the 2020 South Carolina Synod Assembly.

Rev. W. Osborne Herlong, secretary
South Carolina Synod
Evangelical Lutheran Church in America

**South Carolina Synod, ELCA
Proposed Budget 2021-2022**

	<u>Approved Budget 2020-2021</u>	<u>Proposed Budget 2021-2022</u>
Mission Support and Other Revenue		
Congregational Support Synod-Churchwide (1)	2,400,000	2,472,645
Fees-Assembly	60,000	50,000
Fees-Youth Ministry		25,000
Subscription-SC Lutheran	15,000	13,500
Investment Income	15,000	20,000
Other Income	8,600	8,600
Total Revenue	2,498,600	2,589,745
Benevolence and Expenditures		
Mission Benevolence		
ELCA Support (1)	1,012,050	1,045,305
Joint Ministries Region 9 Support	12,046	12,000
Bishop's Discretionary Fund	1,000	3,000
Archives	6,000	6,000
ELCA Regional Gift Planner		10,000
Southern Seminary	82,000	83,000
SC Lutheran Retreat Centers	50,000	52,000
NovusWay	13,700	15,000
Newberry College	13,700	15,000
Lutheran Homes	13,700	15,000
Lutheran Services Carolinas	13,700	15,000
Totals	1,217,896	1,271,305
Programs		
Deepening Discipleship Table	275,990	279,790
Community Engagement Table	126,120	140,850
Communication/Technology Table (2)	161,800	159,600
Totals	563,910	580,240
Operating Expenses		
Salaries, Benefits and Related (3)	594,000	615,000
Operating Expenses	122,794	123,200
Totals	716,794	738,200
Total Benevolence and Expenditures	2,498,600	2,589,745

Note #1 ELCA support for 2020/21 is 43.25% of unrestricted congregational support.
ELCA support for 2021/22 is 43.5% of unrestricted congregational support.

Note #2 The 2020/21 and 2021/22 budgets for the annual assembly of \$115,000 (each year) are included in the Communication/Technology Table.

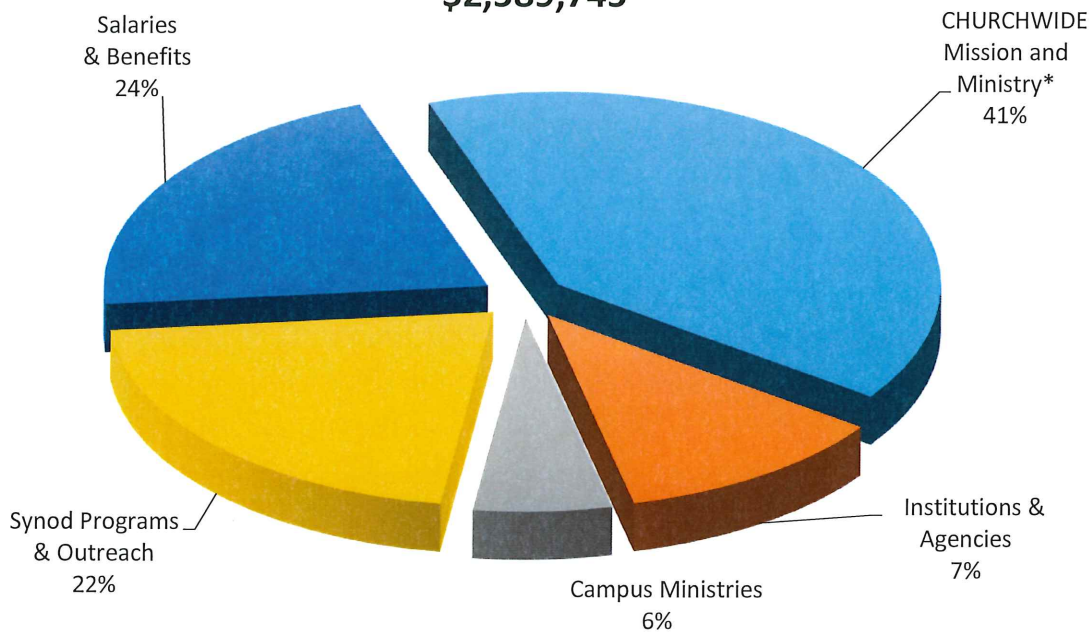
Note #3 The 2021/22 budget for salaries includes a 3% cost of living increase for the synod staff.

South Carolina Synod, ELCA 2021-2022 Proposed Budget

\$1,057,305	Churchwide Mission and Ministry
\$195,000	Institutions & Agencies
\$143,490	Campus Ministries
\$578,950	Synod Programs & Outreach
\$615,000	Salaries & Benefits

\$2,589,745	

Mission Support from Congregations to Synod and Churchwide Ministries \$2,589,745



Synod Programs & Outreach

Deepening Discipleship Table

- Rostered Leaders/Candidacy
- Youth & Young Adult
- Steward Leaders
- Evangelism
- Lifelong Faith Formation

Community Engagement Table

- Global Missions/Companion Synods
- Congregational Vitality
- Community Outreach
- Inclusiveness
- Ecumenical
- Latino

Communication & Technology Table

- South Carolina Lutheran
- Synod Assembly

Discretionary Fund

Operating Expenses

Campus Ministries

- The Citadel
- Clemson University
- Coastal Carolina
- College of Charleston
- Converse College
- Furman University
- Medical University of South Carolina
- University of South Carolina - Aiken
- University of South Carolina - Spartanburg
- University of South Carolina - Columbia
- Winthrop University
- Wofford College

Institutions & Agencies

- SC Lutheran Retreat Centers
- Lutheran Homes of SC
- NovusWay Ministries
- Newberry College
- Lutheran Theological Southern Seminary
- Lutheran Services Carolinas

*ELCA Support for 2021-2022 is 43.5% of unrestricted congregational support

JOINING NEIGHBORS + SERVING BOLDLY + LOVING ALL THROUGH CHRIST

CONGREGATIONS OF THE SC SYNOD OF THE ELCA

9 Conferences / 3 Geographic Areas

Deepening Discipleship Table

Equipping Rostered Leaders Network

- Invitation to Service Task Force
- Candidacy Task Force
- First Call Theol. Education Task Force
- Convocation Task Force
- Compensation Guidelines Task Force
- Leadership Support Task Force
- Continuing Educ./Sabbaticals*
- Health & Wellness*
- Interim Training*
- Pre-Retirement*
- Leadership for Faithful Innovation Task Force

Equipping Steward Leaders Network

- Mission Support/Interpreters Task Force
- Shepherd Callers*
- Congregational Stewardship
- Resources/Coaching
- Ventures in Growing Stewards Task Force
- Stewardship Coaching Task Force
- Creation Care Task Force
- Planned Giving

Equipping Evangelism Leaders Network

- Everyday Evangelism Task Force
- Congr. Evang. Coaching Task Force

Equipping Youth/Young Adults Network

- Beloved Ministry Task Force
- Campus Ministry Task Force
- Youth Ministry Cabinet/Task Force
- Young Adult Ministry Task Force

Equipping Lifelong Faith Formation Network

Congregation Vitality Network

- Synod Vitality Strategies for New and Existing Congregations

Communication & Technology Table

Our Real Stories Network

Communication Assistance Network

Synod Technology Advisory Network

Task Forces *(will overlap between Networks, as needed):*

- Communication Tools Task Force
- Digital Media Task Force
- Print Media Task Force
- Physical Equipment Task Force
- Technology Training Task Force
- Web development Task Force

Community Engagement Table

Global Mission/Companion Synod Network

- Evangelical Lutheran Church of Tanzania, Southwestern Diocese (ELCT) Task Force
- Iglesia Evangelica Luterana de Colombia (IELCO) Task Force
- Japan Evangelical Lutheran Church (JELC) Task Force
- Young Adults in Global Mission (YAGM)
- Malaria Task Force

Latino Network

Community Outreach Network

- Advocacy Task Force
- Operation Inasmuch Task Force
- Poverty Task Force
- Public Education Task Force
- Gifts of Hope Task Force
- Criminal Justice Task Force
- Immigration Reform Task Force

Inclusiveness Network

Indigenous Peoples Accompaniment Network (IPAN)

Ecumenical Network

- Christian Action Council
- Fellowship of South Carolina Bishops

Hunger Relief Network

- Domestic and World Hunger Task Force

SC Women of the ELCA

SC Lutheran Church Youth

SC Lutheran Men in Mission

Office of the Bishop

Synod Council

SYNOD ASSEMBLY

Joint Ministries of Region 9
James R. Crumley Jr. Archives

Churchwide Expression of the ELCA

Institutional Boards
SC Lutheran Retreat Centers
NovusWay
Newberry College
Lutheran Homes of SC
Lutheran Services Carolinas
Lutheran Theological Southern Seminary

**SOUTH CAROLINA SYNOD
2021 COMPENSATION GUIDELINES
FOR ROSTERED MINISTERS**

*“...the Lord commanded that those who proclaim the gospel
should get their living by the gospel.” (1 Cor. 9:14)*

South Carolina Synod, ELCA
1003 Richland Street
Columbia SC 29201
(803) 765-0590
(803) 252-5558 (FAX)
Ginny@scsynod.com (E-mail)

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(Proposed to Synod Council)
(Feb 2020)

INTRODUCTION

The South Carolina Synod compensation guidelines were studied, reviewed and updated by a Synod Council appointed Task Force at the request of the 2013 Synod Assembly. These compensation guidelines are designed to be a tool for fostering conversations between rostered ministers and congregations. This tool is intended to guide these conversations and to give insight into what is fair and reasonable for trained, approved and called ministers of our church. We recognize that for some congregations there will be a need to grow toward these compensation recommendations, and we pray that this document fosters ongoing and open communication between rostered ministers and their congregations for the purpose of fair compensation.

It may also be helpful to watch these two YouTube videos. The first gives an overview of the guidelines and the second walks through how to fill out the excel spreadsheet. Here are the links for your convenience:

SC Synod Compensation Guideline Youtube Video One – Guideline Overview:

<https://www.youtube.com/watch?v=XyLTWrymX6s>

SC Synod Compensation Guideline Youtube Video Two – Filling out an excel spreadsheet:

<https://www.youtube.com/watch?v=Gzer4nVakS8>

The ELCA and South Carolina Synod recognize two categories for Rostered Ministers. Each rostered person has been fully approved by their Candidacy Committee and called to serve in their respective ministry fields.

1. Ministers of Word and Sacrament have received theological and practical training for the ministry of Word and Sacrament that is carried out in a variety of settings in congregations and institutions of the ELCA. They have a four year Masters of Divinity degree and are ordained by the ELCA. Ministers of Word and Sacrament may also be called Pastors, which will be how they are referenced within this document.
2. Ministers of Word and Service are men and women who go through the candidacy process of the ELCA before they are ordained for public ministry. They may be called by a congregation, a synod or the churchwide expression. They serve within congregations as well as outside of congregations in schools, agencies and institutions. They strive to be witnesses to this church and the world. They represent the church in settings and positions other than the traditional role of pastor. Ministers of Word and Service may also be referred to as Deacons, which will be how they are referenced within this document.

COMPENSATION RECOMMENDATIONS

The South Carolina Synod recommends that in 2021 congregations follow the suggested salary guidelines for rostered ministers reflecting years of active service and education as indicated in the **Compensation Matrixes (Appendix A)**. Additional factors may be considered in determining the compensation for a rostered minister:

- special life or work experience, training, credentials, skills, the complexity of the ministry context;
- significant seminary education debt;
- the size of the congregation, effectiveness in meeting the challenges of ministry and in accomplishing goals jointly set by the rostered person(s);
- whether the pastor will be serving as a “solo” or “senior” pastor or as an associate pastor, and;
- the Congregational Council/Finance Committee/Mutual Ministry Team commitment to continuing education and growth in excellence in ministry, the cost of living in the area relative to other parts of the synod, provision of a parsonage for a pastor, etc.

Salaries for those being called to a new setting are set in partnership between the rostered minister, the congregation, and the synod. It is recommended that the Finance Committee, Mutual Ministry Team, and the Congregation Council work together to review salary annually and that the congregation annually make appropriate salary adjustments. After a compensation agreement is reached between the rostered minister and the congregation, the written agreement should be signed by all parties involved, filed at the church, and a copy sent to the SC Synod Office.

South Carolina cost of living averages vary largely across the state. Churches should take this into account when setting salaries. The median cost of a home in South Carolina is \$164,100. Specific cost of living information for your county/town is available at <https://www.zillow.com/sc/home-values>.

Confident that God calls rostered ministers to lead, challenge, and equip people for ministry in daily life, congregations and institutions are encouraged to utilize a Mutual Ministry Team, whose primary focus would be tending to the relationship among the people of God, including the rostered minister. In that regard, procedures may be set up to provide for an annual evaluation of mutual ministry within the congregation. **Appendix B** is provided as a suggested tool for the rostered minister(s) and the congregation to use in the evaluation process.

Taxes

The Internal Revenue Service (IRS) has determined that pastors are both employees (Income tax purposes) and self-employed (for Social Security and Medicare purposes). A congregation withholds no taxes from a pastor’s salary. He or she can elect to have Federal Taxes withheld to help cover expected total tax liabilities. For Social Security and Medicare purposes (SECA tax), a pastor is considered self-employed and pays these taxes, as well as ordinary income tax when the Federal Form 1040, is filed (the church pays no matching contribution).

Deacons are employees of a congregation and are taxed the same as any other employee.

Since the pastors are employees, the church must issue a W-2 form to each pastor and file a copy with the Social Security Administration at year end. Furthermore, each church should file a form 941 and

form 1065 (SC) each Quarter showing quarterly wages and taxes withheld. These reports include wages for pastors and deacons. A1099-Miscellaneous is no longer acceptable for a church to file for a pastor. For more information on filing forms with the IRS, please see a certified public accountant or tax consultant.

For a pastor to take advantage of all the benefits afforded to him or her, the congregation must designate the pastor's salary into parts, such as cash compensation, housing, pension, and insurance.

Housing Allowance

For Pastors, the housing allowance (at least 30% of base salary) is not subject to income taxes if the amount is actually spent on the cost of housing. The housing allowance is subject to SECA tax. It may be to the pastor's advantage to reduce her/his base salary and increase the housing allowance to cover all housing expenses, which is a legal option. The pastor is strongly urged to consult one or more tax planning guides or see a qualified Certified Public Accountant to take full advantage of this provision in the tax code. The housing allowance should be evaluated on an annual basis and the designated amount should be provided by the pastor. Setting the housing allowance to cover actual expenses incurs no additional cost to the congregation. To meet IRS requirements, the Congregation Council must specify the annual amount prior to the beginning of the calendar year in its recorded minutes.

When a parsonage is provided, it is recommended that congregations consider the following:

Furnishings Allowance. This is a negotiable allowance between the pastor and the congregation based upon the need to furnish a parsonage and to provide renter's insurance.

Equity allowance. When pastors live in a parsonage most of their career, it can be difficult to buy a house upon retirement. The equity allowance is to help a pastor accumulate a sum of money (equity) for future use in providing housing. The agreed upon dollar amount would be held for investment purposes at the pastor's discretion. Please note that money not properly sheltered is taxable income. A rate of 3% of base salary is suggested as a reasonable equity allowance.

For Deacons

The South Carolina Synod follows the ELCA's conservative financial approach that the housing allowance for Deacons is not authorized. Each situation may be different and individual congregations and Deacons should consult with a certified public accountant for their best personal options and any other tax ramifications.

Social Security Allowance

Pastors are required to compute and pay self-employment Social Security Tax. The SECA rate is 15.3% on salary and housing or, if a parsonage is provided, on salary plus the fair rental value of the parsonage. It is recommended that congregations include a Social Security Allowance. If a congregation includes a Social Security Allowance in the pastor's compensation, that must be declared as income and is taxable. Therefore, to defray the entire cost of Social Security, the allowance would be 16.459% of salary and housing.

Deacons

Federal Tax Code requires congregations to pay the employer's portion of Social Security and Medicare (7.65%) for Deacons. A congregation may choose to pay the employee's and the employer's portions

together for a total of 15.3%. If not, a congregation can include a Social Security Allowance for the employee's portion in the Deacon's compensation package, the allowance must be declared as income and is taxable. Therefore, to defray the employee's cost of Social Security and Medicare in this way, the allowance would be 8.23%.

Pension and Benefits

It is the expectation of the South Carolina Synod that all congregations provide a Pension and Benefits program for their rostered ministers. If Portico Benefit Services is used as the provider, it is recommended that the congregation provide for their rostered minister(s) at the Gold level. The cost for the ELCA Pension, Survivor Benefits, Administrative cost, Medical, Dental, and Disability Insurance is calculated as a percentage of a rostered minister's compensation. Spouses and children should be included in coverage, and that the medical, dental, and insurance benefits be outlined in the Call documents. An employed or insured spouse may waive coverage if he or she has other employer-provided group coverage but the waiver cannot be retroactive. If the rostered minister is covered by their spouse's plan or a plan other than the ELCA Portico Benefit Services, then the congregation should pay the rostered minister the amount equal to the cost of that medical, dental, and insurance plan. Please note that these alternatives can serve to save the congregation some money, but will have tax implications for the rostered minister. Rostered ministers are strongly encouraged to consult one or more tax planning guides or see a qualified Certified Public Accountant.

The ELCA Portico Benefit Services Rate Schedule A for the year 2021 is sent by the Board to congregations and all rostered ministers or you may reference it at www.porticobenefits.org.

The South Carolina Synod supports the resolution of the 1991 ELCA Churchwide Assembly encouraging all congregations and agencies to contribute to the Pension Plan at the 12% rate.

403b and Your Retirement

A 403b retirement savings plan is for employees of colleges, hospitals, school districts, and nonprofit organizations. The plan, which is similar to the 401k plan offered to many corporate employees, is funded by employees with contributions that are deducted from pretax pay.

The 403b offers three distinct advantages:

1. Your church treasurer remits the funds from your check before you receive it thus it is pre-tax. The advantage is you don't pay taxes up front and it lowers your current tax liability.
2. It builds interest tax free.
3. When you retire from service you receive your funds and pay taxes at your then current income level.

For more information on this please visit the IRS website at: <http://www.irs.gov/pub/irs-pdf/p571.pdf>.

Medical Expense Reimbursement

A congregation may elect to reimburse medical deductible and co-payment expenses or dependent care expenses (often referred to as a Flexible Spending Account). This provision could be funded by a voluntary salary reduction or provided as a benefit in lieu of salary increase. The amount reimbursed (for each type of expense, medical or dependent care) would not be subject to Income or SECA taxes up to a maximum of \$5,000 per year. The proper steps must be followed in establishing an accountable plan in keeping with the IRS codes. Consult one or more tax planning guides or see a qualified Certified

Public Accountant. The ELCA Portico Benefit Services administers such a salary deferral plan. Visit website for information. <https://myportico.porticobenefits.org/>

Sick Leave

Sick leave of up to two months with full salary, housing and benefits should be provided for the rostered minister. (The ELCA Disability Plan provides for 2/3 of defined compensation, including Social Security benefits, to be paid beginning in the third month.)

Maternity and Parenting Leave

A specific Maternity and Parenting Leave Plan should be carefully drawn up in open consultation with your rostered minister.

Maternity leave is directed towards the birth or adoption of a child. Such leave should include up to six weeks full salary, housing and benefits. The number of weeks of leave before or after the birth or adoption of a child should be negotiated and specified in advance. At least two weeks of Paternity Leave is recommended, but additional weeks may be negotiated between the rostered minister and the Congregation Council to meet the particular family's need.

Parenting leave is directed towards illness or other special needs. Such leave should include up to two weeks full salary and benefits. Any other specific conditions should be clearly defined in writing and negotiated between the rostered minister and the Congregation Council.

Vacation

The South Carolina Synod guideline regarding vacation for full-time and part-time rostered ministers is four full weeks, a total of 28 days including four Sundays.

Vacation shall normally be taken during the fiscal year in which that vacation is budgeted. With the prior approval of the congregation or congregation council, vacation time may be carried over into the following year thus allowing for an extended vacation time in that year. Without prior approval by the congregation or congregation council, unused vacation time of a previous year is lost.

Upon the ending of call or employment, compensation or provision for accrued vacation time for the present fiscal year is to be provided to the rostered minister.

Automobile Expense Reimbursement

The congregation should reimburse miles traveled in carrying out duties as a rostered minister at the rate allowed by the IRS. Check IRS guidelines (<https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2020>). The rostered minister should submit a signed report each pay period or no less than monthly to the responsible financial officer of the congregation. Please note that Automobile Reimbursement may also occur through a reasonable auto allowance that is provided within the compensation package. No matter the case, you must have proper documentation.

Continuing Education

It is the expectation of the ELCA and the South Carolina Synod that every rostered minister will engage in at least 50 hours of continuing education per year. This continuing education is intended to benefit

both the rostered minister and the congregation through ongoing development of biblical/theological understanding and ministry skills.

To assist the rostered minister in meeting this expectation, \$1,100 is suggested (with expenditures verified by receipts), and two weeks (a total of 14 days including two Sundays) will be provided by the congregation for every rostered minister, accruable for up to three years.

Professional Expenses

In addition to classes, retreats, and annual Convocation, congregations may include allowances for the purchase of books or subscriptions to media resources that enable the rostered minister to keep abreast of developments in the ministerial profession. This allowance may be lumped into the Continuing Education allowance or may be divided between Continuing Education and Professional Expenses.

First Call Theological Education

Persons within their first three years in ministry are expected to commit their continuing education time and congregational continuing education allowance to, at a minimum, fulfilling the expectations of First Call Theological Education.

Day Off/Time Management

It is recommended that a full-time rostered minister take at least one full day off per week. In managing time at work and time off it might be helpful to consider each day as having three segments: morning, afternoon, and evening. Each week contains twenty-one such segments. Working fourteen or fifteen of those segments, equaling approximately 45 hours, is suggested as the norm. During the Christmas and Easter seasons, more may be required. Correspondingly, some seasons of the church year may require less. It is recommended that rostered ministers take two consecutive days off at least once a month in order to compensate for on-call time and other special events.

Severance

The SC Synod Bishop should be consulted whenever the termination of a call is being considered. In situations where a call is terminated by the rostered minister, Congregation Council, or appointing institution, without another call or other employment being in place, the congregation is encouraged to consider a severance package of three to six months. Unless covered by another employer, medical and pension benefits are to be included as well. Excluded would be any other allowances, e.g. auto, book, education.

Since the church understands itself as a Christ-centered community and not simply as a business, it is important for severance policy to reflect concern for the person.

Part-time Rostered Ministers

A part-time Call for a rostered minister in the SC Synod is generally defined as someone serving for at least 20 hours per week. Part Time Calls need to be negotiated with the Office of the Bishop. If this part-time position is generated out of what used to be a full time call, then a new letter of call should be issued. Please contact the Bishop to work with you on this new call. A part-time call should be described in writing so that within the letter of call there is clarity for the minister, the congregation, and the Bishop on how “part-time” is defined in that location. Congregations arranging for a part-time rostered minister call should understand that the minister has the right to find gainful employment

elsewhere to reach full-time earning capacity. **Therefore, congregations calling ministers to part-time hours need to plan for flexibility and realistic expectations for the time their rostered minister can serve. We recommend and expect that rostered ministers and their congregations will have open and ongoing communication related to the best ways to navigate a part-time call.**

Part-time Called rostered ministers shall receive proportionate compensation based on the work week for full-time rostered ministers. We recommend that the congregation begin their calculations using the appropriate base salary indicated in the **Appendix A** and divide by the percentage of time that the called position is requiring. When you insert the part-time base salary into the compensation worksheet, all other benefits will be calculated accordingly. Note that rostered ministers who are called to serve part-time are still granted four weeks of vacation (a total of 28 days including 4 Sundays) and two weeks (a total of 14 days) of continuing education as indicated in prior sections. Additional vacation or continuing education weeks may be negotiated in lieu of cash benefits, but please be sure to put this in writing.

If your Minister is called for part time work, and has specific occasions to work beyond the contracted agreement, you should consider the following guidelines for additional fees to cover those special occasions when you are asking her or him to work over their called time. For Example: The Pastor is ½ Time and then is asked to do additional services or visits or teaching beyond that time:

Preaching One weekend service -- \$150 or higher

Each additional weekend service--\$30

Weekday service (i.e. Wednesdays in Lent)--\$150 or higher

Visitation or other responsibility beyond the Contracted/Agreed Time \$45 per hour.

Interim Pastors

The South Carolina Synod Bishop has the discretion to appoint an Interim whenever there is a pastoral vacancy and will often work with Congregation Councils to determine who would best serve in that position. An Interim Pastor should receive a written contract indicating expectations and responsibilities which have been negotiated in advance of starting this position. Often, Interim Pastors are contracted to serve part time. Determining Compensation for your Interim Pastor should follow the same steps as we suggest for Part Time Called Pastors (See above). In some situations, Interims are contracted to serve full time and compensation would be calculated as with any other full time pastoral position according to their years of experience and what was paid to your most recent pastor. Occasionally Interim pastors can be issued a term call, but this must be done in consultation with the SC Synod Bishop and SC Synod Council.

An Interim pastor shall receive compensation comparable to the previous pastor (or what is anticipated will be provided for the next pastor). Either a parsonage or housing allowance is to be provided, as well as pension and medical benefits, if applicable, mileage reimbursement for performing congregational responsibilities at the current IRS rate (<https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2020>) and reimbursement for any other ministry related costs incurred (e.g. telephone, postage, meals, etc.).

An Interim pastor serving for less than full time shall receive:

- Compensation comparable to the previous pastor (or what is anticipated will be provided for the next pastor), in proportion to the percentage of hours requested. For example: if you are asking

your Interim Pastor to work ½ time use the Guidelines for their years of experience and divide the base in half. If ¾ time is the arrangement divide the base into ¾ of Guidelines.

- Mileage reimbursement for performing congregational responsibilities at the current IRS rate (<https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2020>),
- Reimbursements for congregational expenses (e.g. telephone, postage, meals, hotel, etc.), is expected as you would for any Pastoral position.
- Interim ministers who are called to serve part-time are granted four weeks of vacation (a total of 28 days including 4 Sundays) and two weeks (a total of 14 days) of continuing education the same as any other ministers under call. Additional vacation or continuing education weeks may be negotiated in lieu of cash benefits, but please be sure to put this in writing.

Note: Contracting for hourly work is for Supply Pastors, not for Interims, however if your Interim is part time and has specific occasions to work beyond the contracted agreement, you should consider the following guidelines for additional fees. For Example: The Interim is ½ Time and then is asked to do additional services or visits beyond that time:

Preaching One weekend service -- \$150 or higher

Each additional weekend service--\$30

Weekday service (i.e. Wednesdays in Lent)--\$150 or higher

Visitation or other responsibility beyond the Contracted/Agreed Time \$45 per hour.

Supply Pastors

A supply pastor is one who fills in one Sunday at a time (e.g. while the pastor is on vacation, or is Stated Supply for Sunday Worship and perhaps 1-5 hours per weeks for visits or other Pastoral Activities).

A supply pastor shall receive:

1. Preaching:

One weekend service -- \$150 or higher

Each additional weekend service--\$30

Weekday service (i.e. Wednesdays in Lent)--\$150 or higher

2. Mileage shall be reimbursed at the current IRS (<https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2020>) rate per mile

3. All reasonable hotel and meal costs shall be reimbursed.

4. Visitation or other responsibility beyond the Contracted/Agreed Time \$45 per hour.

Sabbaticals

What is ‘Sabbatical’?

“Sabbatical” is a significant amount of time away from ministry responsibilities and is to be used for both professional growth and personal renewal. The intent of sabbatical is to sharpen the recipient’s skills and to refresh both the spiritual life and a sense of calling. We recommend reviewing ELCA Portico Benefit Services and ELCA websites for more sabbatical resource information.

Scriptural background:

The word “sabbatical” is rooted in the word “Sabbath.” The Sabbath is about time. When the work of creation was finished, God rested and reserved the seventh day as time to rest and reflect on the goodness of creation. In the third commandment, “Remember the Sabbath day to keep it holy,” God protects the gift of time from insatiable demands of work. The Bible also speaks of a “Sabbath” for the land to lay fallow and replenish itself. The promised “Jubilee Year” was a Sabbath for debtors to occur

every seventy years. The year of jubilee envisioned a time when all accumulated debts would be erased. In the New Testament, Jesus insisted that “the Sabbath was made for humankind and not humankind for the Sabbath.” (Mark 2:27) As the Son of Man and Lord over the Sabbath, Jesus reclaimed the Sabbath to serve human physical and spiritual needs as God the Creator intended. In so doing, Jesus set the needs for renewal and restoration above the burdensome labor of religious obligations. In these brief examples from Scripture, a picture of the Sabbath emerges. The Sabbath recognizes the physical and spiritual strain of routine toil; it also hallows the time that will be given to God for renewal.

What’s done on Sabbatical?

The time may be used for a) further academic study; b) enhancement of professional skills; c) purposeful creative expression relating to ministry; and d) purposeful travel in connection with an area of study.

Is there a need?

The sabbatical is one of the most effective ways for a rostered person and congregation to develop and maintain a long-term relationship. In that sense, both the rostered person as well as the congregation benefit from the rostered person’s sabbatical. As a particular ministry unfolds over time, the cumulative weight of sharing crises, nurturing new programs and striving to meet ever-changing demands and expectations eventually affects the rostered person’s performance and attitudes, and may lead to burn out. Many rostered persons work six days a week and are on call all the time. Over the course of a year, that equates to an additional 52 days a year or 7 ½ weeks per year as opposed to someone with a 5 day work week. With these things in mind, an effective use of properly planned sabbaticals will refresh the rostered ministers’ mind and spirit, bring new ideas and enthusiasm, and will ultimately benefit the ministry with the congregation.

What a Sabbatical isn’t?

A Sabbatical is not additional vacation. Sabbaticals, unlike vacations, assume that the congregational council and the synod play a significant role with the rostered minister in the planning, execution and evaluation in shaping the outcome. Before granting a Sabbatical, the congregational council should review and accept the rostered minister’s Sabbatical plan and a copy of the plan should be forwarded to the SC Synod Bishop. Following the Sabbatical, the rostered minister should give a written report to their Congregation Council and again a copy of this report should be forwarded to the SC Synod Bishop.

In addition, a Sabbatical is not an opportunity to do similar work (i.e. supply preaching) in a different setting, and it is not simply annual continuing education. Continuing education is taken annually and usually not for more than an accumulated one or two weeks of time. Sabbatical time is at least three months and is granted not more than once every seven years.

Eligibility and Length

1. Rostered persons shall not be eligible for a sabbatical until they have served in their present call for at least five years.
2. Recipients of sabbatical opportunities are expected to return to their existing ministries for at least a year after the sabbatical. Exceptions to this policy because of unusual circumstances must be discussed by the rostered minister with the Congregation Council and the SC Synod Bishop.
3. A typical sabbatical will be three months, not including vacation and continuing education time. It is not recommended that pastors “save” annual continuing education time for their sabbatical, but rather

use their continuing education time on an annual basis. Any exceptions are to be approved by both the Congregation Council and the SC Synod Bishop.

Goal Setting Guidelines

1. The SC Synod recommends that the sabbatical option should be included in the Letter of Call or appointment for Pastors and Deacons.
2. At least six months before the sabbatical is to begin, the applicant shall submit a written plan to the Congregation Council for study (and renewal) including its proposed dates. The proposal must be approved by both the rostered person and the Congregational Council. The proposal is then submitted to the SC Synod Bishop for comment, clarification and endorsement. Such a plan needs to include:
 - a. Filling out sabbatical forms available from the SC Synod. (see appendix B)
 - b. Providing the congregational council and SC Synod Bishop a statement of expected educational and spiritual benefits.
 - c. Written plans about how the parish duties and existing programs will be covered. Major decisions should be made prior to the sabbatical, or, if they cannot be made, they should be delayed until the rostered person has had time to become reoriented into the ministry.
 - d. A plan for re-entry into the ministry once the sabbatical is complete, since both the congregation and rostered person will have undergone changes and a loss of immediacy. A re-entry plan might include:
 1. selecting a person to keep a diary of parish happenings to share at the return;
 2. staggering committee meetings to facilitate a gradual re-entry into the ministry;
 3. renewing ties by visiting;
 4. publicly affirming the ministry done during the absence; and
 5. determining a date to give the congregation a sabbatical report.
3. Rostered ministers on sabbatical are not expected to return to their calling body for pastoral or other responsibilities that others can assume (i.e. baptisms, weddings, funerals, youth retreats, council or board meetings, etc).
4. An excellent resource for sabbatical planning is *Pastor Renewal: The Alban Guide to Sabbatical Planning*, by A. Richard Bullock and Richard J. Bruesehoff.

Costs During Sabbatical

1. During the sabbatical, the rostered minister shall remain at full salary and benefits, excluding automobile allowance.
2. The rostered minister will bear the cost of sabbatical activity. However, congregations may choose to assist in these costs by designating the current year's continuing education stipend to the sabbatical. Rostered Ministers and congregations need to check current tax laws and pension rules about pre-designating a portion of the rostered person's salary as an "education offset" during the sabbatical year.
3. Other expenses to the congregation might include the salary and related ministry expense to secure a supply that can assist with regular rostered minister responsibilities during a sabbatical leave. After mobilizing lay ministers and faithful volunteers most congregations discover that their needs require only part time coverage during a sabbatical leave. For part-time pastoral coverage refer to the Interim and Supply section of these compensation guidelines for a determination of costs. Full-time pastoral coverage will often include salary, housing and a full benefit package. In the case of sabbatical leave for deacon positions, Congregation Council/Institution should confer with the SC Bishop's office.
4. Independent Grants to support a sabbatical leave may be available and it is recommended that rostered ministers do research online to discover options.

5. If you have any questions or need clarification you are invited to contact the SC Synod Bishop or one of the Bishop's Assistants.

Evangelical Mission

The South Carolina Synod recommends that the Director of Evangelical Mission follow these guidelines as he/she establishes compensation for pastor-developer.

APPENDIX A

Suggested Base Salary Guidelines for Rostered Pastors of SC Synod

(Excel Compensation Worksheets are online at <https://scsynod.com/call-process/> and instructions are found on pg. 22.)

*Beyond 40 years of service a 2.5% (average cost of living increase over the last 30 years) or negotiated cost of living increase is recommended.

Housing Allowance is at least 30% of the base salary. **Some locations may necessitate more housing based upon market values in that area. See bold paragraph on pg. 4 for more information.

***Social Security Allowance is 16.459% of Base Salary & Housing (if paid directly to the pastor).

****These suggested guidelines may not properly address multiple rostered minister staff situations. We encourage conversations about what would be fair and just compensation for each minister.

Years of Service	Defined Compensation	=	Base Salary	+	Housing	+	SS Allowance	Total Cash Outlay = Defined Compensation + Health Coverage + Pension + Other Benefits + Mileage + Continuing Education + various other expense as laid out in the excel spreadsheet.
Entry	\$52,989	=	\$35,000	+	\$10,500	+	\$7,489	
1	\$54,314	=	\$35,875	+	\$10,763	+	\$7,676	
2	\$55,672	=	\$36,772	+	\$11,032	+	\$7,868	
3	\$57,063	=	\$37,691	+	\$11,307	+	\$8,065	
4	\$58,489	=	\$38,633	+	\$11,590	+	\$8,266	
5	\$59,952	=	\$39,599	+	\$11,880	+	\$8,473	
6	\$61,450	=	\$40,589	+	\$12,177	+	\$8,685	
7	\$62,987	=	\$41,604	+	\$12,481	+	\$8,902	
8	\$64,562	=	\$42,644	+	\$12,793	+	\$9,124	
9	\$66,175	=	\$43,710	+	\$13,113	+	\$9,352	
10	\$67,830	=	\$44,803	+	\$13,441	+	\$9,586	
11	\$69,526	=	\$45,923	+	\$13,777	+	\$9,826	
12	\$71,264	=	\$47,071	+	\$14,121	+	\$10,072	
13	\$73,046	=	\$48,248	+	\$14,474	+	\$10,323	
14	\$74,872	=	\$49,454	+	\$14,836	+	\$10,582	
15	\$76,743	=	\$50,690	+	\$15,207	+	\$10,846	
16	\$78,663	=	\$51,958	+	\$15,587	+	\$11,117	
17	\$80,629	=	\$53,257	+	\$15,977	+	\$11,395	
18	\$82,644	=	\$54,588	+	\$16,376	+	\$11,680	
19	\$84,711	=	\$55,953	+	\$16,786	+	\$11,972	
20	\$86,829	=	\$57,352	+	\$17,206	+	\$12,271	
21	\$88,999	=	\$58,785	+	\$17,636	+	\$12,578	
22	\$91,224	=	\$60,255	+	\$18,077	+	\$12,893	
23	\$93,504	=	\$61,761	+	\$18,528	+	\$13,215	
24	\$95,842	=	\$63,305	+	\$18,992	+	\$13,545	
25	\$98,238	=	\$64,888	+	\$19,466	+	\$13,884	
26	\$100,694	=	\$66,510	+	\$19,953	+	\$14,231	
27	\$103,212	=	\$68,173	+	\$20,452	+	\$14,587	
28	\$105,791	=	\$69,877	+	\$20,963	+	\$14,951	
29	\$108,436	=	\$71,624	+	\$21,487	+	\$15,325	
30	\$111,148	=	\$73,415	+	\$22,025	+	\$15,708	
31	\$113,927	=	\$75,250	+	\$22,575	+	\$16,101	
32	\$116,775	=	\$77,132	+	\$23,139	+	\$16,504	
33	\$119,694	=	\$79,060	+	\$23,718	+	\$16,916	
34	\$122,686	=	\$81,036	+	\$24,311	+	\$17,339	
35	\$125,754	=	\$83,062	+	\$24,919	+	\$17,773	
36	\$128,897	=	\$85,139	+	\$25,542	+	\$18,217	
37	\$132,120	=	\$87,267	+	\$26,180	+	\$18,672	
38	\$135,423	=	\$89,449	+	\$26,835	+	\$19,139	
39	\$138,808	=	\$91,685	+	\$27,506	+	\$19,618	
40	\$142,278	=	\$93,977	+	\$28,193	+	\$20,108	

Suggested Base Salary Guidelines for Rostered Deacons of SC Synod Masters Degree

(Excel Compensation Worksheets are online at <https://scsynod.com/call-process/> and instructions are found on pg. 24.)

*Beyond 40 years of service a 2.5% (average cost of living increase over the last 30 years) or negotiated cost of living increase is recommended.

**The South Carolina Synod follows the ELCA's conservative financial approach that the housing allowance for deacons is not authorized. Each situation may be different and individual congregations and deacons should consult with a certified public accountant.

Years of Service	Defined Compensation	=	Base Salary	+	SS Allowance
Entry	\$43,292	=	\$40,000	+	\$3,292
1	\$44,374	=	\$41,000	+	\$3,374
2	\$45,484	=	\$42,025	+	\$3,459
3	\$46,621	=	\$43,076	+	\$3,545
4	\$47,786	=	\$44,153	+	\$3,634
5	\$48,981	=	\$45,256	+	\$3,725
6	\$50,205	=	\$46,388	+	\$3,818
7	\$51,461	=	\$47,547	+	\$3,913
8	\$52,747	=	\$48,736	+	\$4,011
9	\$54,066	=	\$49,955	+	\$4,111
10	\$55,417	=	\$51,203	+	\$4,214
11	\$56,803	=	\$52,483	+	\$4,319
12	\$58,223	=	\$53,796	+	\$4,427
13	\$59,679	=	\$55,140	+	\$4,538
14	\$61,170	=	\$56,519	+	\$4,652
15	\$62,700	=	\$57,932	+	\$4,768
16	\$64,267	=	\$59,380	+	\$4,887
17	\$65,874	=	\$60,865	+	\$5,009
18	\$67,521	=	\$62,386	+	\$5,134
19	\$69,209	=	\$63,946	+	\$5,263
20	\$70,939	=	\$65,545	+	\$5,394
21	\$72,712	=	\$67,183	+	\$5,529
22	\$74,530	=	\$68,863	+	\$5,667
23	\$76,394	=	\$70,584	+	\$5,809
24	\$78,303	=	\$72,349	+	\$5,954
25	\$80,261	=	\$74,158	+	\$6,103
26	\$82,267	=	\$76,012	+	\$6,256
27	\$84,324	=	\$77,912	+	\$6,412
28	\$86,432	=	\$79,860	+	\$6,572
29	\$88,593	=	\$81,856	+	\$6,737
30	\$90,808	=	\$83,903	+	\$6,905
31	\$93,078	=	\$86,000	+	\$7,078
32	\$95,405	=	\$88,150	+	\$7,255
33	\$97,790	=	\$90,354	+	\$7,436
34	\$100,235	=	\$92,613	+	\$7,622
35	\$102,741	=	\$94,928	+	\$7,813
36	\$105,309	=	\$97,301	+	\$8,008
37	\$107,942	=	\$99,734	+	\$8,208
38	\$110,641	=	\$102,227	+	\$8,413
39	\$113,407	=	\$104,783	+	\$8,624
40	\$116,242	=	\$107,403	+	\$8,839

Total Cash
Outlay
=
Defined
Compens-
ation
+
Health
Coverage
+
Pension
+
Other
Benefits
+
Mileage
+
Continuin
g
Education
+
various
other
expense as
laid out in
the excel
spread-
sheet.

Suggested Base Salary Guidelines for Rostered Deacons of SC Synod B.A. Degree or Equivalent

(Excel Compensation Worksheets are online at <https://scsynod.com/call-process/> and instructions are found on pg. 24.)

*Beyond 40 years of service a 2.5% (average cost of living increase over the last 30 years) or negotiated cost of living increase is recommended.

**The South Carolina Synod follows the ELCA's conservative financial approach that the housing allowance for deacons is not authorized. Each situation may be different and individual congregations and deacons should consult with a certified public accountant.

Years of Service	Defined Compensation	=	Base Salary	+	SS Allowance	Total Cash Outlay = Defined Compensation + Health Coverage + Pension + Other Benefits + Mileage + Continuing Education + various other expense as laid out in the excel spreadsheet.
Entry	\$37,881	=	\$35,000	+	\$2,881	
1	\$38,828	=	\$35,875	+	\$2,953	
2	\$39,798	=	\$36,772	+	\$3,026	
3	\$40,793	=	\$37,691	+	\$3,102	
4	\$41,813	=	\$38,633	+	\$3,180	
5	\$42,858	=	\$39,599	+	\$3,259	
6	\$43,930	=	\$40,589	+	\$3,340	
7	\$45,028	=	\$41,604	+	\$3,424	
8	\$46,154	=	\$42,644	+	\$3,510	
9	\$47,308	=	\$43,710	+	\$3,597	
10	\$48,490	=	\$44,803	+	\$3,687	
11	\$49,702	=	\$45,923	+	\$3,779	
12	\$50,945	=	\$47,071	+	\$3,874	
13	\$52,219	=	\$48,248	+	\$3,971	
14	\$53,524	=	\$49,454	+	\$4,070	
15	\$54,862	=	\$50,690	+	\$4,172	
16	\$56,234	=	\$51,958	+	\$4,276	
17	\$57,640	=	\$53,257	+	\$4,383	
18	\$59,081	=	\$54,588	+	\$4,493	
19	\$60,558	=	\$55,953	+	\$4,605	
20	\$62,072	=	\$57,352	+	\$4,720	
21	\$63,623	=	\$58,785	+	\$4,838	
22	\$65,214	=	\$60,255	+	\$4,959	
23	\$66,844	=	\$61,761	+	\$5,083	
24	\$68,515	=	\$63,305	+	\$5,210	
25	\$70,228	=	\$64,888	+	\$5,340	
26	\$71,984	=	\$66,510	+	\$5,474	
27	\$73,784	=	\$68,173	+	\$5,611	
28	\$75,628	=	\$69,877	+	\$5,751	
29	\$77,519	=	\$71,624	+	\$5,895	
30	\$79,457	=	\$73,415	+	\$6,042	
31	\$81,443	=	\$75,250	+	\$6,193	
32	\$83,479	=	\$77,131	+	\$6,348	
33	\$85,566	=	\$79,060	+	\$6,507	
34	\$87,706	=	\$81,036	+	\$6,669	
35	\$89,898	=	\$83,062	+	\$6,836	
36	\$92,146	=	\$85,139	+	\$7,007	
37	\$94,449	=	\$87,267	+	\$7,182	
38	\$96,811	=	\$89,449	+	\$7,362	
39	\$99,231	=	\$91,685	+	\$7,546	
40	\$101,712	=	\$93,977	+	\$7,734	

APPENDIX B

MUTUAL MINISTRY EVALUATION PROCESS

We recognize that effective ministry is the result of an interaction between the rostered minister and the congregation, and that it's always important to stay in touch with shared goals and expectations.

The following document is provided as a means to review the mutual ministry of the rostered minister(s) and the congregation.

The goals of the review are:

- a. To identify and affirm the accomplishments, faithfulness and competencies of the rostered minister and the congregation;
- b. To help rostered ministers sharpen personal goals and to define areas of needed or desired professional, spiritual, and personal growth; and,
- c. To help rostered ministers and laity clarify expectations of one another and to improve the effectiveness of their shared ministries.

The model constitution for congregations says: A Mutual Ministry Committee shall be appointed jointly by the President (or Vice President) and the pastor. It is recommended that this committee consist of six persons. The term of office shall be for two years, with three members to be appointed each successive year. The Mutual Ministry Committee shall oversee the evaluation process of the rostered minister(s). The Mutual Ministry Committee may be asked by the Finance Committee for guidance on compensation.

The Mutual Ministry Committee members should complete the appropriate Congregational Review form for their rostered minister(s). It is suggested that additional members of the congregation be asked to provide evaluative feedback to supplement the committee's evaluation process. A combined summary report should be formulated and shared between the Mutual Ministry Committee members and the rostered minister(s). This gathering should start and end in prayer. For example:

- Thanking God for our rostered minister(s) spiritual leadership, teaching of God's Gospel, and interfacing with our human needs,
- Stating how the congregation is "grateful for his/her _____ (giving appropriate examples such as Sunday morning sermons, leading Bible Classes, and conducting baptisms, confirmations, weddings, counseling, funerals, etc.), and
- Asking for God's guidance and direction as we reverently review this congregation's ministry of the recent past, and as we set goals for coming months/years.

After discussion and consensus is reached on the content of the summary report, it should be shared with the Congregation Council. A review process should never be conducted during the budgeting process of a congregation/ministry, nor should it be part of the process used to set church staff salaries. Reviews should be conducted at a different time of the year from budgeting processes, and then the reports may be considered as part of the material gathered to form goals and budgets for a ministry.

A helpful resource is Pastor and People: Making Mutual Ministry Work, Congregational Leader Service, Augsburg Fortress.

CONGREGATIONAL REVIEW OF PASTORAL MINISTRY

The Mutual Ministry Committee is asked to assist in the review process of our rostered minister(s). Please indicate your rating and make written comments where you have knowledge. Leave blank any categories where you don't feel you have knowledge to make a meaningful review. This information will be shared with our rostered minister(s) to help guide personal growth in ministry and continuing education.

In each category the rating system will be a scale of 1 to 5 with 1 being low and 5 being high.

PREACHING –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

TEACHING –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

LEADING WORSHIP –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

PASTORAL CARE –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

LEADERSHIP & PLANNING

(ADMINISTRATION) –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

COMMUNITY MINISTRY & LARGER

CHURCH LEADERSHIP –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

PROPHETIC MINISTRY –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

PEOPLE SKILLS –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

CONTINUING EDUCATION –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

PERSONAL LIFE –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

YOUTH MINISTRY –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

WEDDINGS AND FUNERALS –

Circle one: 1 2 3 4 5

- a. What is the pastor doing well in this area?
- b. What does the pastor need to improve?

CONGREGATIONAL REVIEW OF DEACON MINISTRY
(These are suggested questions and are not all applicable to everyone.)

1. Do you feel your job is an important part of the overall ministry of the church?
2. What are some of the specific joys/successes for you in this past year?
3. Are you given enough lead time to get your work done without being hurried or stressed?
4. What has caused you frustration or great concern?
5. Do you feel you are given proper equipment and materials to do the job required of you?
6. What do you wish would improve? (Please offer specific actions that you think could bring about improvement.)
7. How do you feel the Pastoral ministry staff supplements and supports your work?
8. How do you feel congregation members supplement and support your work?
9. How do you feel the youth supplement and support your work?
10. Do you feel you are fairly and adequately compensated for the work you do? (Include salary, mileage, pension, health/dental insurance, continuing education.)
11. Are you a part of regular weekly planning (staff meetings)? Do you feel enough time is given for staff reporting and sharing with each other?
12. When deadlines are necessary, do you feel others respect and comply to enable you to get the job done?

ROSTERED MINISTER(S) MINISTRY REVIEW OF THE CONGREGATION

In each category the rating system will be a scale of 1 to 5 with 1 being low and 5 being high.

Are members willing to participate?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

Is there positive interaction between members?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

Is there a feeling of Christian community?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

Do the members of the congregation support the work of the church in a financially responsible manner?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

Does the congregation serve the needs of the community?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

Is there willingness for outreach on the local level?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

Is there willingness to support our ministry through the synod and the ELCA?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

Is there willingness for outreach to the world?

Circle one: 1 2 3 4 5

- a. What is the congregation doing well in this area?
- b. What does the congregation need to improve?

APPENDIX C

APPLICATION FOR SABBATICAL

Name: _____

Address: _____

Cell Phone: _____ Office Phone: _____ Home Phone: _____

In existing ministry since:

Proposed period of sabbatical from: _____ to _____.

Congregation approved sabbatical

By Call By Resolution.

Date Approved: _____

Brief preliminary explanation of proposal:

Preliminary statement of Intended Benefits:

Site of Study/Experience:

Approximate costs to the Rostered Minister:

\$ _____ Tuition & housing \$ _____ Transportation
\$ _____ Food and incidentals

Available Continuing Education funds are: _____

I am working with a local committee or council and have set the following goals:

- a. Responsibility for existing ministry (date) _____
- b. Approval of final proposal (date) _____
- c. Approval of "re-entry" plan (date) _____
- d. Date to report on sabbatical (date) _____

Pastor/Deacon

Council President

APPENDIX D

INSTRUCTIONS FOR ONLINE EXCEL COMPENSATION WORKSHEETS

(Excel Compensation Worksheets available online at <https://scsynod.com/call-process/>)

Compensation Worksheet Instructions for Rostered Pastors – Housing Allowance

The excel compensation worksheet that has been created contains equations in some of the dollar amount boxes, therefore you don't have to fill in every box. These instructions will guide you through the process and hopefully make it much easier as you try to calculate your Pastor's compensation package.

1. For the base salary number you should review the Rostered Pastors compensation matrix (**Appendix A**) and find the appropriate amount that reflects your Pastor's years of active service. When this amount is found you should manually input this number into the excel spreadsheet in box C4.
2. If your Pastor has additional education merits, skills, etc. it is appropriate to add an additional amount to the Pastors base salary in box C5.
3. The housing allowance should be equal to at least 30% of the base salary (the sum of boxes C4 & C5). When this number is determined please input it into box C6.
4. You should see additional boxes making calculations at this point. Your Social Security Allowance (composed at the rate of 16.459%), Cash Salary, and Defined Compensation have all been calculated for you, therefore you may proceed to letter K on your worksheet.
5. Letter K calculates Health and Pension plan benefits. You will see that most of the calculations have already been made, with two exceptions in boxes C 24 and C 25. Box C 25 asks for the cost value of your Pastor's healthcare benefits. To calculate this cost value you must use the Portico Benefit Services Cost Benefit Calculator found here: <https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>
 When you click on this link (or enter it into your web browser) you will be taken to the calculators page of the Portico Benefit Services website. Choose the 2021 Cost Benefit Calculator tab. When you do this you will be taken to the next page where you must enter your Pastor's desired benefit option and your synod. After completing these questions click continue. On the next page you must first enter your Pastor's total defined compensation. The next box asks you to choose whether your Pastor is covered under ELCA Health Coverage, Medicare Coverage, or wishes to waive coverage. Next you must enter your Pastor's birthdate. You will then select whether your Pastor has a spouse and children and if so, whether or not they will be covered as well. The special circumstances tab should only be considered if you are employing a Pastor that is married to another Pastor also sponsored under ELCA Coverage and/or if you are a part of a two-point parish where each congregation pays the Pastor separately. Next everyone must enter the Retirement Contribution percentage that they will provide to their Pastor. Remember that the Synod Recommended percentage for Retirement Contributions is 12%. There is also a last box for those who choose to be provided with a House Equity Retirement Contribution. When you have completed all the appropriate boxes please hit continue. The page that opens will give you the cost breakdown of your Pastor's benefits. From this page you must take the number for Health and place it into box C 25. When you do this you will see that box C 24 has now calculated itself.
6. Any additional benefits (i.e. tax sheltered annuity, life insurance, etc.) included in your Pastor's pay package should be entered into box C 31.
7. Under the section "Expenses" you will need to enter the appropriate number values for mileage reimbursement, continuing education/professional expenses, and official meetings into the boxes to the right in the C column.

8. This should complete your calculations of the Pastor's compensation package. You may continue to the next section entitled "Other Benefits".

Compensation Worksheet Instructions for Rostered Pastors – Parsonage

The excel compensation worksheet that has been created contains equations in some of the dollar amount boxes, therefore you don't have to fill in every box. These instructions will guide you through the process and hopefully make it much easier as you try to calculate your Pastor's compensation package.

1. For the base salary number you should review the Rostered Pastors compensation matrix (**Appendix A**) and find the appropriate amount that reflects your Pastor's years of active service. When this amount is found you should manually input this number into the excel spreadsheet in box C4.
2. If your Pastor has additional education merits, skills, etc. it is appropriate to add an additional amount to the Pastors base salary in box C5.
3. The Fair Rental Value of the Parsonage is calculated in this worksheet at 30% of the base salary (Box C 6). If the FRV of the parsonage is different than the number calculated then please input the appropriate number into box C 7.
4. If your Pastor is going to receive a utilities allowance and/or a furnishings allowance, you should input the appropriate figure into its respective C column box to the right. Remember that utilities allowances and furnishings allowances paid directly to the pastor are taxable. For tax recommendations please confer with a tax guide or a qualified CPA.
5. If your Pastor will receive a Housing Equity Allowance directly then input this number into box C 14. If the Housing Equity Allowance will be received through a tax sheltered account with the ELCA or otherwise, then input this number into box C 43. Remember that if the Pastor receives this allowance directly then this is also a taxable amount.
6. You should see additional boxes making calculations at this point. Your Social Security Allowance (composed at the rate of 16.459%), Cash Salary, and Defined Compensation have all been calculated for you, therefore you may proceed to letter R on your worksheet.
7. Letter R calculates Health and Pension plan benefits. You will see that most of the calculations have already been made, with two exceptions in boxes C 35 and C 36. Box C 36 asks for the cost value of your Pastor's healthcare benefits. To calculate this cost value you must use the Portico Benefit Services Cost Benefit Calculator found here:

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

When you click on this link (or enter it into your web browser) you will be taken to the calculators page of the Portico Benefit Services website. Choose the 2021 Cost Benefit Calculator tab. When you do this you will be taken to the next page where you must enter your Pastor's desired benefit option and your synod. After completing these questions click continue. On the next page you must first enter your Pastor's total defined compensation. The next box asks you to choose whether your Pastor is covered under ELCA Health Coverage, Medicare Coverage, or wishes to waive coverage. Next you must enter your Pastor's birthdate. You will then select whether your Pastor has a spouse and children and if so, whether or not they will be covered as well. The special circumstances tab should only be considered if you are employing a Pastor that is married to another Pastor also sponsored under ELCA Coverage and/or if you are a part of a two-point parish where each congregation pays the Pastor separately. Next everyone must enter the Retirement Contribution percentage that they will provide to their Pastor.

Remember that the Synod Recommended percentage for Retirement Contributions is 12%. There is also a last box for those who choose to be provided with a House Equity Retirement Contribution. When you have completed all the appropriate boxes please hit continue. The page that opens will give you the cost breakdown of your Pastor's benefits. From this page you must take the number for Health and place it into box C 36. When you do this you will see that box C 35 has now calculated itself.

8. Any additional benefits (i.e. tax sheltered annuity, life insurance, etc.) included in your Pastor's pay package should be entered into box C 42.
9. Again, for those receiving their Housing Equity Allowance through a tax sheltered account with the ELCA or otherwise, this number should be input into box C 43.
10. Under the section "Expenses" you will need to enter the appropriate number values for mileage reimbursement, continuing education/professional expenses, and official meetings into the boxes to the right in the C column.
11. This should complete your calculations of the Pastor's compensation package. You may continue to the next section entitled "Other Benefits".

Compensation Worksheet Instructions for Rostered Deacons

The excel compensation worksheet that has been created contains equations in some of the dollar amount boxes, therefore you don't have to fill in every box. These instructions will guide you through the process and hopefully make it much easier as you try to calculate your rostered minister's compensation package.

1. For the base salary number you should review the Rostered Deacons compensation matrix (**Appendix A**) for either Bachelor's Degree and Equivalents or for Masters Degree candidates and find the appropriate amount that reflects your Deacon's years of active service. When this amount is found you should manually input this number into the excel spreadsheet in box C4. Remember that housing is reflected in the amounts found in the compensation matrix for Rostered Deacons.
2. If your Deacon has additional education merits, skills, etc. it is appropriate to add an additional amount to the Deacons base salary in box C6.
3. You should see additional boxes making calculations at this point. Your Social Security Allowance (composed at the rate of 8.23%), Cash Salary, and Defined Compensation have all been calculated for you, therefore you may proceed to letter I on your worksheet.
4. Letter I calculates Health and Pension plan benefits. You will see that most of the calculations have already been made, with two exceptions in boxes C 19 and C 20. Box C 20 asks for the cost value of your Deacon's healthcare benefits. To calculate this cost value you must use the Portico Benefit Services Cost Benefit Calculator found here:
<https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>

When you click on this link (or enter it into your web browser) you will be taken to the calculators page of the Portico Benefit Services website. Choose the 2021 Cost Benefit Calculator tab. When you do this you will be taken to the next page where you must enter your Deacon's desired benefit option and your synod. After completing these questions click continue. On the next page you must first enter your Deacon's total defined compensation. The next box asks you to choose whether your Deacon is covered under ELCA Health Coverage, Medicare Coverage, or wishes to waive coverage. Next you must enter your Deacon's birthdate. You will then select whether your Deacon has a spouse and children and if so, whether or not

they will be covered as well. The special circumstances tab should only be considered if you are employing a Deacon that is married to another Deacon also sponsored under ELCA Coverage and/or if you are a part of a two-point parish where each congregation pays the Deacon separately. Next everyone must enter the Retirement Contribution percentage that they will provide to their Deacon. Remember that the Synod Recommended percentage for Retirement Contributions is 12%. There is also a last box for those who choose to be provided with a House Equity Retirement Contribution. When you have completed all the appropriate boxes please hit continue. The page that opens will give you the cost breakdown of your Deacon's benefits. From this page you must take the number for Health and place it in box C 20. When you do this you will see that box C 19 has now calculated itself.

5. Any additional benefits (i.e. tax sheltered annuity, life insurance, etc.) included in your Deacon's pay package should be entered into box C 26.
6. Under the section "Expenses" you will need to enter the appropriate number values for mileage reimbursement, continuing education/professional expenses, and official meetings into the boxes to the right in the C column.
7. This should complete your calculations of the Deacon's compensation package. You may continue to the next section entitled "Other Benefits".

APPENDIX E

COMPENSATION WORKSHEETS IN MICROSOFT WORD

(*For the easiest means of calculating compensation, we highly recommend that congregations use the Excel Compensation Worksheet available online at <https://scsynod.com/call-process/>. However, we are providing compensation worksheets in a Word document format for those who cannot use Excel.)

2021 COMPENSATION WORKSHEET Rostered Pastor with Housing Allowance

I. COMPENSATION

- A. Base Salary (Number from Appendix A reflecting years of active service) \$ _____

- B. Additional Compensation for merit, skills, higher cost of living expenses, and/or experience \$ _____

- C. Housing Allowance (including furnishings, utility, etc., if paid directly to pastor; Synod Recommends at least 30% of base salary for housing) \$ _____*

- D. Total of A, B and C \$ _____

- E. Social Security Allowance (Line D x .16459) \$ _____
Because Pastors are considered self-employed by the IRS for Social Security computations only, the Synod Council recommends that congregations contribute total self-employed social security tax.

- F. Cash Salary (Total of lines D & E) \$ _____ (1)

II. RETIREMENT & OTHER BENEFITS (For Retirement only, the Synod Council strongly recommends 12%)

PORTICO BENEFIT SERVICES CALCULATION – Defined Compensation	
G. Annual base salary (before reductions for tax-sheltered annuities or reimbursement accounts) – Lines A & B above	\$ _____
H. Pastor’s Social Security tax allowance (if paid directly to pastor) Line E above	\$ _____
I. Housing Allowance (including any household furnishings and utilities allowances if paid directly to pastor)	\$ _____
J. Total Defined Compensation (Total of Lines G, H, & I)	\$ _____

K. ELCA Health & Pension Plan (Total of Lines K-1, K-2, K-3, K-4, and K-5) \$ _____**
Percentages and rates vary. See current rate schedule online at www.porticobenefits.org

K-1. Health Benefit*** \$ _____

K-2. Retirement (applicable rate**** x Line J) \$ _____

K-3. Disability (applicable rate**** x Line J) \$ _____

K-4. Basic Group Life (applicable rate**** x Line J)	\$ _____
K-5. Retiree Support (applicable rate**** x Line J)	\$ _____
L. Additional Benefits (i.e., tax sheltered annuity, life insurance, etc.)	\$ _____
M. Total of lines K & L	\$ _____ (2)
III. EXPENSES	
N. Transportation Mileage reimbursement (Check the IRS rate.)	\$ _____
O. Continuing Education/Professional Expenses (Synod recommended is \$1,100)	\$ _____
P. Official Meetings (includes synod assembly, etc.)	\$ _____
Q. Total of lines N, O, & P	\$ _____ (3)
TOTAL CONGREGATIONAL CASH OUTLAY (1) + (2) + (3)	\$ _____

IV. OTHER BENEFITS

Vacation _____ weeks, including _____ Sundays

Sick/Parental Leave _____ weeks

Continuing Education _____ weeks and sabbatical _____ weeks.

NOTES:

- * Housing allowance shall be approved by and recorded in congregational council minutes prior to effective date in order to be considered tax exempt by IRS.
- ** At least equal full family, dental, and insurance coverage should be provided even if the pastor utilized plans other than the ELCA (formerly Board of Pensions) Plan.
- *** Cost Value for this category can be found by using the Portico Benefit Services Benefits Costs Calculator at: <https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>
- **** Furnished by ELCA Portico Benefit Services annually online at www.porticobenefits.org.

**2021 Compensation Worksheet
Rostered Pastor Living in Parsonage**

I. COMPENSATION

A. Base Salary (Number from Appendix A reflecting years of active service)	\$ _____
B. Additional Compensation for merit, skills, higher cost of living expenses, etc.	\$ _____
C. Total of A and B	\$ _____
D. Fair rental value of parsonage or Line C x 30%	\$ _____
If pastor receives a utilities and/or furnishing allowance:	
E. Utilities Allowance (Include only if the Pastor pays the utilities with a cash allowance provided by the congregation. If the congregational treasurer pays the parsonage utilities directly to utility company, no figure should be included here.)	\$ _____ *
F. Furnishings Allowance (Part of compensation for Social Security but if expended not taxable for state or federal)	\$ _____
G. Housing Equity Allowance (If paid directly to rostered person)	\$ _____ **
H. Total of C, D, E, F and G	\$ _____
I. Social Security Allowance (line H x .16459) (Because Pastors are considered self-employed by the IRS for Social Security computations only, the Synod Council recommends that congregations contribute total self-employed social security tax.)	\$ _____
J. CASH SALARY (Total of lines H & I)	\$ _____ (1)

II. RETIREMENT & OTHER BENEFITS (For Pension only, the Synod Council strongly recommends 12%)

PORTICO BENEFIT SERVICES CALCULATION – Defined Compensation	
K. Annual base salary (before reductions for tax-sheltered annuities or reimbursement accounts) – Lines A & B above	\$ _____
L. Pastor’s Social Security tax allowance (if paid directly to pastor) Line I above	\$ _____
M. Total of K & L	\$ _____
For Parsonage	
N. 30% of Line M (used to determine housing when living in parsonage)	\$ _____
O. Household furnishings and utilities allowances (if paid directly to the pastor)	\$ _____
P. Housing Equity Allowance (if paid directly to pastor)	\$ _____
Q. Total Defined Compensation (Total of Lines M, N, O, & P)	\$ _____

R. ELCA Health & Retirement Plan (Total of Lines R-1, R-2, R-3, R-4, & R-5) \$ _____ ***
 Percentages and rates vary. See current rate schedule online at www.porticobenefits.org

R-1. Health**** \$ _____

R-2. Retirement (Line Q x applicable rate)***** \$ _____

R-3. Disability (Line Q x applicable rate)***** \$ _____

R-4. Basic Group Life (Line Q x applicable rate)***** \$ _____

R-5. Retiree Support (Line Q x applicable rate)***** \$ _____

S. Additional Benefits (i.e., tax sheltered annuity, life insurance, etc.) \$ _____

T. Housing Equity Allowance (If tax sheltered) \$ _____ **

U. Total of lines R, S, & T \$ _____ (2)

III. EXPENSES

V. Transportation mileage reimbursement (Check with the IRS for rate.) \$ _____

W. Continuing Education/Professional Expenses (Synod recommended is \$1,100/year) \$ _____

X. Official Meetings (includes Synod Assembly, etc.) \$ _____

Y. Total of lines V, W, & X \$ _____ (3)

TOTAL CONGREGATIONAL CASH OUTLAY (1) + (2) + (3) – (D) \$ _____

IV. OTHER BENEFITS

Vacation _____ weeks, including _____ Sundays

Sick/Parental Leave _____ weeks

Continuing Education _____ weeks and sabbatical _____ weeks

NOTES:

* It is preferable for the congregation to directly pay the utilities' costs. If money is given to the pastor for covering the cost of parsonage/utilities, this amount becomes a tax liability for the pastor.

** Housing equity allowance (as a benefit) requires prior approval by and entered in congregational council minutes to be considered tax exempt by IRS. If paid directly to the rostered minister, the housing equity allowance is considered part of defined compensation and is taxable. (Housing equity allowance can be tax deferred by contribution made directly to ELCA Portico Benefit Services Optional Pension Plan or other qualified plan.)

*** At least equal full family, dental, and insurance coverage should be provided even if the pastor utilizes plans other than the ELCA Portico Benefit Services Plans.

**** Cost Value for this category can be found by using the Portico Benefit Services Benefits Costs Calculator at:

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

***** Furnished by ELCA Portico Benefit Services annually online at www.porticobenefits.org.

**2021 COMPENSATION WORKSHEET
Rostered Deacon**

I. COMPENSATION

- A. Base Salary (Number from Appendix A reflecting years of active service) (includes housing) \$ _____
- B. Additional compensation for merit, skills, higher cost of living expenses, etc. \$ _____
- C. Total of Lines A & B \$ _____ (1)
- D. Social Security Tax Allowance (line C x .0823)
(Synod Council recommends that the congregation contribute total social security tax.) \$ _____
- E. Total of Lines C & D \$ _____

II. RETIREMENT AND OTHER BENEFITS (For pension only, the Synod Council strongly recommends 12%)

PORTICO BENEFIT SERVICES CALCULATION – Defined Compensation	
F.	Annual base salary (before reductions for tax-sheltered annuities or reimbursement accounts) – Lines A & B above \$ _____
G.	Deacon’s Social Security tax allowance (if paid directly to the Deacon) (Line D above) \$ _____
H.	Total Defined Compensation (Lines F & G) \$ _____

- I. ELCA Health & Retirement Plan (Total of Lines I-1, I-2, I-3, I-4, & I-5) \$ _____ *
- Percentages and rates vary. See current rate schedule online at www.porticobenefits.org
- I-1. Health** \$ _____
- I-2. Retirement (Line H x applicable rate)*** \$ _____
- I-3. Disability (Line H x applicable rate)*** \$ _____
- I-4. Basic Group Life (Line H x applicable rate)*** \$ _____
- I-5. Retiree Support (Line H x applicable rate)*** \$ _____
- J. Additional Benefits (i.e., tax sheltered annuity, life insurance, etc.) \$ _____
- K. Total of lines I & J \$ _____ (2)

III. EXPENSES

- L. Transportation mileage reimbursement (Check the IRS rate.) \$ _____
- M. Continuing Education/Professional Expenses (Synod recommended is \$1,100/year) \$ _____
- N. Official meetings (includes Synod Assembly, etc.) \$ _____
- O. Total of lines L, M, & N \$ _____ (3)

TOTAL CONGREGATIONAL CASH OUTLAY (1) + (2) + (3) \$ _____

IV. OTHER BENEFITS

L. Vacation _____ weeks, including _____ Sundays

M. Sick/Parental Leave _____ weeks

N. Continuing Education _____ weeks and sabbatical _____ weeks

NOTE:

*At least equal full family dental and insurance coverage should be provided even if the deacon utilizes plans other than the ELCA Portico Benefit Services Plan.

** Cost Value for this category can be found by using the Portico Benefit Services Benefits Costs Calculator at:

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

*** Furnished by ELCA Portico Benefit Services annually online at www.porticobenefits.org .