

REPORT OF THE SYNOD COUNCIL
Bulletin of Reports
South Carolina Synod, 2020-2021

Since the 2020 South Carolina (SC) Synod Assembly, Evangelical Lutheran Church in America (ELCA), the Synod Council has met on the following dates: August 15, 2020; September 14, 2020; November 16, 2020; January 7, 2021; February 22, 2021; and April 12, 2021. The Synod Council organized itself into the following committees:

- Executive:** The officers of this synod and two members of the Synod Council: Rev. Joanna Gragg (Rostered minister-at large) and Mr. Larry Rathe (at large).
- Constitution:** Rev. W. Osborne Herlong Jr., chair; Rev. Frank W. Anderson; Rev. James Henricks, Mr. Jeffrey Stringer; and Rev. Henry M. Moody, Jr., advisory.
- Finance:** Mr. Gordon L. McCay, chair; Mrs. LaTynia Taylor; 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; Mrs. Luz Marin Rev. Rachel Hoffman and Mr. LaVone Griffin.
- Property:** Mr. Larry Rathe, chair; Rev. Brad Bellah; and Mr. Robert Epting.

NOTE: Items marked with an asterisk (*) require action by the SC Synod Assembly. All other items are reported as information. † Provisions are 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 following persons as Synod Council liaisons to tables in accord with *S10.07.B14.*
Deepening Discipleship Table: Deacon Deborah Poole, Liaison
Community Engagement Table: Mrs. Kathy Riggan, Liaison
Communication and Technology Table: Daniel Crofts, Liaison
3. Appointed the Rev. Patti Sue Burton-Pye, as judicatory representative to the Board of Directors, South Carolina Christian Action Council.
4. The Executive Committee appointed the following persons to the Mutual Ministry Committee: The Rev. Wayne C. Kannaday, Chair; Ms. Cheryl Smith, Synod Council; and Ms. Emily Bugay.
5. Appointed the following persons to the South Carolina Synod Assembly Nominating Committee for a term of two-years, 2020– 2021 terms: Deacon Katie Justice, St. John, Beaufort, Eastern Area; Mr. Bob Williams, Springs of Grace, Boiling Springs, Northern Area; Rev. Eric Fink, Living Springs, Columbia, Central Area; Ms. Norma McKay, Christ Mission, Columbia, Midlands Conference; Deacon Shelley Allen, Joy, Moore, Upstate Conference; and Rev. Lisa Isenhower, Faith, Batesburg-Leesville, Western Conference. Those persons serving 2019-2020 terms include: 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.

6. Appointed Mr. Tex Davis, as chair, 2021 South Carolina Synod Assembly Nominating Committee.
7. 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 2021.
8. Appointed Mr. David Pursey, Synod Council, to the Audit Committee.
9. Appointed Rev. Patti Sue Burton-Pie, Synod Council, to the Audit Committee.
10. Appointed Ms. Judy Hrinda, as chair of the Audit Committee for the calendar year 2021.
11. Appointed Mr. Ron Walrath to the Audit Committee for a three-year term expiring 2023.
12. Appointed a South Carolina Synod Lifeline Distribution Team for family education debt re-payment for rostered ministers and stewardship education to include the officers of the South Carolina Synod, one lay person from the Synod Council and one rostered minister; and to appoint Mr. Jim Riddle and the Rev. Joanna Gragg, respectively.

II. 2022 COMPENSATION GUIDELINES

* RECOMMENDATION FOR ASSEMBLY ACTION ON 2022 COMPENSATION GUIDELINES

1. Recommends the 2022 Compensation Guidelines for Rostered Ministers, South Carolina Synod, for adoption by the 2021 South Carolina Synod Assembly.

The *2022 Compensation Guidelines for Rostered Ministers* are found on the documents page of the South Carolina Synod Assembly Web site under *Recommendations and Notices*. They will also be available in the Lumi Platform. The *2022 Compensation Guidelines for Rostered Ministers* will be moved, upon approval by the 2021 SC Synod Assembly, to the Call Process and Compensation page of the South Carolina Synod Web site.

III. COMMUNICATIONS

Voted to transform *The South Carolina Lutheran* into a video program; and to create a regular, live “town hall” format show online with the bishop and the synod staff; and to create a video series for resources; and to create at least an annually printed publication.

IV. CONGREGATIONS

Authorized Mr. Larry Rathe, chair of the Property Committee, to enter into a lease agreement between the South Carolina Synod and Ms. Jessica Bowers, Saluda County Women's Battered Shelter Home. *Minutes of the Synod Council Meeting, February 22, 2021*. Mr. Rathe reported at the April 12, 2021, meeting of the Synod Council that the property committee decided not to rent or lease this property. The property remains on the market for sale.

V. CONSTITUTION, BYLAWS AND CONTINUING RESOLUTIONS

* RECOMMENDATION FOR ASSEMBLY ACTION ON AMENDMENTS TO BYLAWS

To amend under †S18.21. by a two-thirds vote of voting members of the assembly present and voting.

1. **Recommends for adoption by the 2021 South Carolina Synod Assembly the amendment of the *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*, by substituting a new bylaw S7.11.02. and the renumbering of each of the bylaws that follow.**

Additions are underscored.

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

†S7.11. A regular meeting of the Synod Assembly shall be held at least triennially.

- S7.11.01. The Synod Assembly shall meet annually. The time and place shall be fixed by the assembly before adjournment or by the Synod Council.
- S7.11.02. To the extent permitted by state law, the South Carolina Synod Assembly may meet by means of remote communication, including electronically and by telephone conference, so long as there is an opportunity for simultaneous aural communication. Notice of all meetings may be provided electronically.
- S7.11.02~~3~~. Voting members shall attend meetings of the assembly.
- S7.11.03~~4~~. The secretary shall distribute the *Bulletin of Reports* for the Synod Assembly to the voting members at least 15 days before each regular assembly.
- S7.11.04~~5~~. At the regular annual meeting, the Synod Assembly shall approve a budget for the following fiscal year.

2. Amended continuing resolution S7.21.A07., *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod*.

Addition are underscored

- S7.21.A07~~21~~. *Each congregation of this synod shall be entitled to at least two lay voting members. Each congregation having 300 to 649 baptized members shall be entitled to one additional lay voting member. Each congregation having 650 to 999 baptized members shall be entitled to two additional lay voting members. Each congregation having 1000 or more baptized members shall be entitled to three additional lay voting members. Baptized members shall be based on the annual congregational report of each congregation for the year preceding the assembly. Each congregation of this synod shall be entitled to one additional lay voting member who is under the age of thirty at the time of the assembly. Each congregation of this synod shall be entitled to one additional lay voting member who is a person of color or whose primary language is other than English.*

The definition of “persons of color or persons whose primary language is other than English” is in a continuing resolution in the ELCA Constitution at 5.01.C00.:

The term, “persons of color and/or persons whose primary language is other than English,” shall be understood to mean African American, Black, Arab and Middle Eastern, Asian and Pacific Islander, Latino, American Indian, and Alaska Native people. This definition, however, shall not be understood as limiting this church’s commitment to inclusive participation in its life and work.

Minutes of the Synod Council Meeting, February 22, 2021

3. Amended continuing resolution S12.01.C19., *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod*.

Addition is Underscored.

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

S12.01.C1921. ~~The congregations, and 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.

Midlands

~~Columbia, New Life~~
~~Columbia, Family Vision~~

Minutes of the Synod Council Meeting, February 22, 2021

4. 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 2021 South Carolina Synod Assembly:

Bold = Constitutional Provisions

Lightface type = Bylaws

Italics = Continuing Resolutions

Chapter 7. SYNOD ASSEMBLY

†S7.01. **This synod shall have a Synod Assembly, which shall be its highest legislative authority. The powers of the Synod Assembly are limited only by the provisions in the Articles of Incorporation, this constitution and bylaws, the assembly's own resolutions, and the constitutions and bylaws of the Evangelical Lutheran Church in America.**

S7.01.01. The following committees shall be appointed by the bishop from the voting members of the Synod Assembly at least 30 days prior to the meeting of the assembly:

- a. Committee of Reference and Counsel. The duties of the Committee of Reference and Counsel shall be to report to the assembly with its recommendations all resolutions submitted to it. Resolutions of a general character which are not germane to pending questions or reports shall be submitted on no more than one page of 8 ½ x 11- inch paper to the synodical secretary no later than 15 days prior to the formal opening of the assembly. The committee shall provide copies of all resolutions to the voting members of the assembly. Other duties of the committee shall be to recommend special orders for the hearing of representatives, to grant or deny permission to distribute printed matter not issuing from the office of the secretary, and to give such assistance to the bishop as the bishop may desire in the course of the assembly.
- b. Committee on Conduct of Elections. The duties of the Committee on Conduct of Elections shall be to distribute and collect at the direction of the bishop ballots for all elections, to supervise the tellers in the counting of ballots, to report the results of all elections to the assembly, and to give such assistance to the bishop as the bishop may desire in the course of the 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.*

†S7.11. **A regular meeting of the Synod Assembly shall be held at least triennially.**

- S7.11.01. The Synod Assembly shall meet annually. The time and place shall be fixed by the assembly before adjournment or by the Synod Council.
- S7.11.02. Voting members shall attend meetings of the assembly.
- S7.11.03. The secretary shall distribute the *Bulletin of Reports* for the Synod Assembly to the voting members at least 15 days before each regular assembly.
- S7.11.04. At the regular annual meeting, the Synod Assembly shall approve a budget for the following fiscal year.
- S7.12. Special meetings of the Synod Assembly may be called by the bishop with the consent of the Synod Council and shall be called by the bishop at the request of one-fifth of the voting members of the Synod Assembly.**
- a. The notice of each special meeting shall define the purpose for which it is to be held. The scope of actions to be taken at such a special meeting shall be limited to the subject matter(s) described in the notice.
 - b. If the special meeting of the Synod Assembly is required for the purpose of electing a successor bishop because of death, resignation, or inability to serve, the special meeting shall be called by the presiding bishop of the Evangelical Lutheran Church in America.
- S7.13. Notice of the time and place of all meetings of the Synod Assembly shall be given by the secretary of this synod.
- S7.14. One-half of the voting members registered for the Synod Assembly shall constitute a quorum.
- †S7.21. The membership of the Synod Assembly, of which at least 60 percent of the voting membership shall be composed of laypersons, shall be constituted as follows:
- a. All ministers of Word and Sacrament under call on the roster of this synod in attendance at the Synod Assembly shall be voting members.
 - b. All ministers of Word and Service, under call, on the roster of this synod shall be voting members in the Synod Assembly.
 - c. A minimum of one lay member elected by each congregation with fewer than 175 baptized members and a minimum of two lay members elected by each congregation with 175 or more baptized members related to this synod, typically one of whom shall be a man and one of whom shall be a woman, shall be voting members. The Synod Council shall establish a formula to provide additional lay representation from congregations on the basis of the number of baptized members in the congregation. The Synod Council shall seek to ensure that at least 45 percent of the lay members of the assembly shall be women and at least 45 percent shall be men.
 - d. Voting membership shall include the officers of this synod.
- †S7.21.01. Voting members shall begin serving with the opening of a regular Synod Assembly and shall continue serving until voting members are seated at the next regular Synod Assembly.
- †S7.21.02. If a special Synod Assembly is called and voting members at the previous assembly are unable to serve as voting members, where permitted by state law, the congregation through the Congregation Council may elect new members who shall continue to serve until the next Synod Assembly.
- S7.21.A21. *Each congregation of this synod shall be entitled to at least two lay voting members. Each congregation having 300 to 649 baptized members shall be entitled to one additional lay voting member. Each congregation having 650 to 999 baptized members shall be entitled to two additional lay voting members. Each congregation having 1000 or more baptized*

members shall be entitled to three additional lay voting members. Baptized members shall be based on the annual congregational report of each congregation for the year preceding the assembly. Each congregation of this synod shall be entitled to one additional lay voting member who is under the age of thirty at the time of the assembly. Each congregation of this synod shall be entitled to one additional lay voting member who is a person of color or whose primary language is other than English.

- S7.22. This synod may establish processes that permit retired rostered ministers, or those 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.**
- S7.22.01. All retired ministers of Word and Sacrament and ministers of Word and Service on the rosters of this synod in attendance at the Synod Assembly shall be voting members.
- 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.
- †S7.23. The presiding bishop of the Evangelical Lutheran Church in America and such other official representatives of the churchwide organization as may be designated by the presiding bishop, shall have voice but not vote in the meetings of the Synod Assembly. Like privileges shall be accorded to those additional persons whom the Synod Assembly or the Synod Council shall from time to time designate.**
- S7.23.01. All ministers of Word and Sacrament on leave from call and all ministers of Word and Service on leave from call, who are on the roster of this synod in attendance at the Synod Assembly shall be voting members.
- S7.24. Ministers under call on the rosters of this synod shall remain as members of the Synod Assembly as long as they remain under call and so long as their names appear on the rosters of this synod. Retired ministers of Word and Sacrament and retired Ministers of Word and Service in accord with requirements of S14.15 and S14.34 respectively, shall remain as members of the Synod Assembly so long as their names appear on the rosters of this synod. Lay members of the Synod Assembly representing congregations shall continue as such until replaced by the election of new members or until they have been disqualified by termination of membership. Normally, congregations will hold elections prior to each regular meeting of the Synod Assembly.**
- †S7.25. Except as otherwise provided in this constitution or in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* each voting member of the Synod Assembly shall be a voting member of a congregation of this synod.**
- S7.26. This synod may establish processes through the Synod Council that permit representatives of authorized worshiping communities of the synod, which have been authorized under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21.**
- S7.26.A20. *Each authorized worshiping community of this synod shall be entitled to two lay voting members, one of whom shall be a man and one of whom shall be a woman.*
- S7.27. This synod may establish processes through the Synod Council to grant a minister**

of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America the privilege of both voice and vote in the Synod Assembly during the period of that minister's service in a congregation of this church.

- S7.27.01. A minister of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America in attendance at the Synod Assembly who has complied with the provisions of S14.15. shall be granted the privilege of both voice and vote in the synod assembly during the period of that minister's service in a congregation of this synod. The bishop shall certify to the secretary at least 30 days before assembly those ministers of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America, serving in an ELCA congregation of this synod who are eligible to be voting members.
- S7.28. Duly elected voting members of the Synod Council who are not otherwise voting members of the Synod Assembly under †S7.21. shall be granted the privilege of both voice and vote as members of the Synod Assembly.**
- †S7.31. Proxy and absentee voting shall not be permitted in the transaction of any business of the Synod Assembly.**
- 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.A20. *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 with the exception of assemblies held online or in regard for the safety of voting members.*
- S7.33. "Ex-officio" as used herein means membership with full rights of voice and vote unless otherwise expressly limited.**

**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.**

- S9.08.** 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.
- †S9.10.** When notified by the secretary of this church, on behalf of the Nominating Committee of the Churchwide Assembly, the Synod Assembly shall nominate two persons in the specified categories for possible election by the Churchwide Assembly to the Church Council.

End of constitutional provisions, bylaws and continuing resolutions to guide the procedures and elections in the 2021 South Carolina Synod Assembly.

VI. FINANCIAL MATTERS

*** RECOMMENDATION FOR ASSEMBLY ACTION**

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

Budget Procedures

- (1) Proposed amendments to the budget must be submitted to the secretary of this synod in writing no later than 10:15 a.m. on June 26, 2021. 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. Set the total compensation for Bishop Virginia S. Aebischer, to be in accord with the *2020 South Carolina Synod Compensation Guidelines for Rostered Ministers* for a pastor serving in her thirty-first year beginning September 1, 2020.

3. Voted to send a letter from Secretary Herlong to congregations in September 2020 giving an up-to-date report of the amount of money received for the Abundancia Appeal; invite congregations to participate, if they have not already done so; and inform congregations that the appeal will officially close November 30, 2020.

4. Approved as amended 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; and to provide up to \$66,000 in grants to help congregations with salaries; and to award these grants based on need between \$1,500 to \$3,500; and to request that congregations complete applications by July 13, 2020.

5. Approved as amended the *Resolution on the Distribution of Funds from the Sale of Resurrection, Columbia*

WHEREAS, the Evangelical Lutheran Church of the Resurrection, 3707 Moss Avenue, Columbia, dissolved on June 17, 2018, held a closing worship service on August 26, 2018; and

WHEREAS, the Synod Council on June 22, 2019, placed the building and grounds on the market, authorized Mr. Larry Rathe, chair of the Property Committee, to negotiate the sale price which is estimated to be \$600,000; and

WHEREAS, \$60,000 is designated to the congregation’s two mission outreach funds; and

WHEREAS, \$50,000 is designated to the commission for the realtor and the closing cost for the attorney; therefore, be it

Resolved, that this resolution become effective upon closing of the sale, and funds be distributed in the following manner:

Resolved, that \$5,500 be designated to the Evangelical Lutheran Church in America; and be it further

Resolved, that \$70,000 be designated to Synod Unrestricted Net Assets; and be it further

Resolved, that \$25,000 be designated for staff salaries; and be it further

Resolved, that \$73,000 be designated to the Lifeline Fund, matching Lilly Foundation Grant, for debt repayment for rostered ministers and for congregation stewardship; and be it further

Resolved, that \$26,000 be designated to the Growing in God’s Mission Appeal, Goal 1-B, discipleship – stewardship; and be it further

Resolved, that \$33,300 be designated to reimbursement to the South Carolina Synod; and be it further

Resolved, that \$66,000 be designated for Covid-19 grants to congregations; and be it finally

Resolved, that \$191,200 be designated to the building of the worship center, Cristo Rey, West Columbia.

Minutes of the Synod Council Meeting, September 14, 2020

6. Approved, in accord with S10.07.08.c., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*, the salaries set by Bishop Virginia S. Aebischer for the remainder of the fiscal year ending January 31, 2021, beginning September 1, 2020 and also the fiscal year, February 1, 2021 to January 31, 2022, for the following members of the Synod Staff: Neal Fischer, Charlene Fink, Tiffany Pieters, Wendy Davidson and Jenny Spearen.

7. Approved the recommendations of the South Carolina Synod Mission Endowment Fund Grant Committee to award grants in 2020 in the amount of \$21,000 to:

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|-----------------------------------------------------------------------------|---------|
| Tanzania Companion Synod, Clinic Upgrades and Equipment | \$5,300 |
| Lutheran Services Carolinas, Amazon Fire Tablets for Online Schooling | \$3,200 |

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|----------------------------------------------------------------------------------|---------|
| Lord of Life, Bluffton, Ukuleles for Music Class, Okatie Elementary School | \$3,000 |
| St. Michael, Moncks Corner, Elementary School Lunches | \$1,500 |
| Christ Community, North Charleston, Students at Home and Covid-19 Safety | \$1,500 |
| Journey Ahead, Messiah, Mauldin, Bereavement Weekend of Hope & Healing | \$2,000 |
| The Journey Performing Arts Ministry, Artsmart for Cross-Cultural Students | \$4,500 |

8. Approved adjustments as amended in the 2021-2022 budget of the South Carolina Synod:

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|-------------------------------------------------------|-------------|------------------------|------------|--------------------|
| Synod Assembly Fees/Payments Received | by striking | \$50,000 | and adding | \$62,000 |
| ELCA Support Payments | by striking | \$1,045,305 | and adding | <u>\$1,039,283</u> |
| Joint Ministries Region 9 Regular | by striking | \$12,000 | and adding | \$10,000 |
| Lutheran Homes | by striking | \$15,000 | and adding | \$13,092 |
| NovusWay | by striking | \$15,000 | and adding | \$13,092 |
| Newberry College | by striking | \$15,000 | and adding | \$13,092 |
| Southern Seminary | by striking | \$83,000 | and adding | \$79,182 |
| Lutheran Services Carolinas | by striking | \$15,000 | and adding | \$13,092 |
| Campus Ministry | by striking | \$143,490 | and adding | \$138,490 |
| Candidacy | by striking | \$70,000 | and adding | \$68,000 |
| Youth Ministry Total | by striking | \$20,000 | and adding | \$19,500 |
| Faith Formation Event | by striking | \$1,000 | and adding | \$500 |
| Evangelism | by striking | \$600 | | |
| IELCO Task Force | by striking | \$4,000 | and adding | \$3,000 |
| JELC Task Force | by striking | \$2,500 | and adding | \$500 |
| YAGM Task Force | by striking | \$3,500 | and adding | \$3,000 |
| Latino Task Force | by striking | \$1,500 | and adding | \$1,000 |
| New Start and Vitality | by striking | \$66,500 | and adding | \$61,500 |
| Gifts of Hope | by striking | \$150 | | |
| Director for Evangelical Mission Health Insurance ... | by striking | \$3,000 | | |
| Public Education Task Force | by striking | \$2,000 | and adding | \$1,000 |
| Advocacy Task Force | by striking | \$5,000 | and adding | \$4,000 |
| Beloved Ministry | by striking | \$10,000 | and adding | \$9,000 |
| Ecumenical | by striking | \$1,200 | and adding | \$700 |
| Synod Assembly Expenses | by striking | \$115,000 | and adding | \$113,500 |
| Total Communication Assistance Network | by striking | \$3,350 | and adding | \$3,000 |
| Total Technology Advisory Network | by striking | \$21,500 | and adding | \$21,000 |
| Salaries and benefits | by striking | \$615,000 | and adding | \$673,072 |

9. Designated housing allowances for the Rostered Ministers serving on the synod staff of the South Carolina Synod and the Rostered Ministers serving as mission developers for the calendar year 2021.

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|---------------------------------|----------|
| Rev. Virginia S. Aebischer..... | \$13,000 |
| Rev. Richard T. Carter | \$40,000 |
| Rev. Jorge A. Leone..... | \$20,000 |
| Rev. Joshua R. Knutson | \$20,000 |
| Rev. Martin Lopez-Vega | \$20,000 |

10. Closed account #4810364-4, Ministry of the Deaf in the amount of \$3,679.30 and Account #3020345-1, ELW Worship Workshop in the amount of \$3,653.58; and transferred a like amount of \$7,332.88 to a council designated account to #4810367-1, Other Properties' Maintenance.

11. Accepted the Report of the Audit Committee, November 12, 2020, as information.

12. Approved Christmas Gifts to each of the members of the Synod Staff in the amount of \$500 each.

13. Designated the housing allowance for the Rev. Emily M. Edenfield, assistant to the bishop, in the amount of \$13,441.00; and designated the housing allowance for the period beginning February 1, 2021 to the remainder of the calendar year 2021.

14. Designated the offerings received at the worship services of the 2021 South Carolina Synod Assembly to the Lifeline Fund using the following announcement:

The offering received at worship at the 2021 South Carolina Synod Assembly Offering is designated to the Lifeline Fund. The Lifeline Fund helps address the economic challenges facing our rostered ministers from student loans taken out to pay for their seminary education. This Fund also provides stewardship education grants to congregations of the South Carolina Synod. 80% of donations received goes toward debt reductions and 20% goes toward stewardship grants for our congregations. Your gift to the Lifeline Fund will make a significant difference providing for healthy rostered ministers, vital congregations and flourishing communities.

15. Amended the description of Hattie S. Sharpe Charitable Trust Fund item 1, by striking ~~The American Missions Committee~~ and adding Congregation Vitality (New & Existing Congregations) Task Force; and amended under item 2 by striking ~~Global Missions Committee and/or Ministry Team for Outreach~~ and adding Global Missions/Companion Synod Network.

16. Amended the *Resolution on the Distribution of Funds from the Sale of Resurrection, Columbia, adopted by the Synod Council on September 14, 2020 as follows:*

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

WHEREAS, the Evangelical Lutheran Church of the Resurrection, 3707 Moss Avenue, Columbia, dissolved on June 17, 2018, held a closing worship service on August 26, 2018; and

WHEREAS, the Synod Council on June 22, 2019, placed the building and grounds on the market, authorized Mr. Larry Rathe, chair of the Property Committee, to negotiate the sale price which is estimated to be \$600,000; and

WHEREAS, \$60,000 is designated to the congregation's two mission outreach funds, Resurrection Seminarian Debt Reduction and Resurrection SC Youth Trust Fund; and

WHEREAS, ~~\$50,000~~ \$44,470 is designated to the commission for the realtor and the closing cost for the attorney; therefore, be it

Resolved, that this resolution become effective upon closing of the sale, and funds be distributed in the following manner:

Resolved, that \$5,500 be designated to the Evangelical Lutheran Church in America; and be it further

Resolved, that \$70,000 be designated to Synod Unrestricted Net Assets; and be it further

Resolved, that \$25,000 be designated for additional staff salaries needs as approved by the bishop; and be it further

Resolved, that \$73,000 be designated to the Lifeline Fund, matching Lilly Foundation Grant, for debt repayment for rostered ministers and for congregation stewardship; and be it further

Resolved, that \$26,000 be designated to ~~the Growing in God's Mission Appeal, Goal 1-B, discipleship—stewardship~~ a designated account, Discipleship-Stewardship (Resurrection); and be it further

Resolved, that ~~\$33,300~~ \$46,386 be designated to reimbursement to the South Carolina Synod; and be it further

Resolved, that \$66,000 be designated for Covid-19 grants to congregations or other emergency needs for congregations; and be it finally

Resolved, that ~~\$191,200~~ \$183,644 be designated to the building of the worship center, Cristo Rey, West Columbia.

Minutes of the Synod Council Meeting, February 22, 2021

17. Voted to substitute the following resolution for the amended *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* approved by the Synod Council, in the meeting on April 23, 2018, Action, SC18.04.11., *Minutes of the Synod Council Meeting*, page 10-12:

WHEREAS, the Synod Council, adopted a *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* the meeting on November 27, 2006, Action, SC06.11.88., *Minutes of the Synod Council Meeting*, pages 7-8; and

WHEREAS, the Synod Council amended the *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* in the meeting on April 23, 2018, Action, SC18.04.11., *Minutes of the Synod Council Meeting*, page 10-12; and

WHEREAS, the Synod Council, in meeting on September 16, 2019, Action SC19.09.16., *Minutes of the Synod Council Meeting*, pages 10-11, 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 (2 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; and

WHEREAS, the Hattie S. Sharpe Charitable Trust Fund, item 1., "aids in establishing new Lutheran churches in South Carolina with the approval the Director for Evangelical Mission and the Congregation Vitality, New and Existing Congregations task force – 50% of income"; and

WHEREAS, as a result of sales, the first lot sold for \$200,000, but after paying one-half of the loan, \$175,000, plus fees and expenses of \$24,612.50 the synod was left with available funds of \$387.50; and the second lot sold for \$215,000 and after paying one-half of the loan, \$175,000, plus fees and expenses \$25,247.50 the synod was left with available funds of \$14,752.50; and

WHEREAS, the third lot is under contract and is expected to close in April 2021 and the fourth lot is still being negotiated; and

WHEREAS, it is anticipated that the synod will receive back \$20,416.76 which was the loan payment to date to South Carolina Lutheran Men in Mission; therefore, be it

Resolved, to substitute Resolves a. to e. in place of the *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* approved by the Synod Council, in the meeting on April 23, 2018, Action, SC18.04.11., *Minutes of the Synod Council*, page 10-12; and be it

- a. *Resolved*, to approve amount of \$87,572 from the Hattie S. Sharpe Charitable Trust Fund toward the remaining costs for Cristo Rey; and be it further
- b. *Resolved*, to approve \$15,140.00, the total cash available from the sale of the first two lots of the Callahan Property to use toward the remaining cost of Cristo Rey; and be it further
- c. *Resolved*, to approve \$20,416.76, the repayment expected from the loan, to use toward the remaining costs for Cristo Rey; and be it further
- d. *Resolved*, to approve an amount to obtain a certificate of occupancy from the sale of the third lot of the Callahan property, upon closing in April 2021, toward the remaining cost of Cristo Rey; and be it finally

- e. *Resolved*, to divide by the percentages designated earlier for the various ministries, the balance of funds received after expenses and available cash received from the sale of fourth lot.

Minutes of the Synod Council Meeting, February 22, 2021

18. Approved the over-expenditures in the budget line items as reported in the Treasurer's Report, FYE, January 31, 2021.

19. Voted to allow the South Carolina Lutheran Men in Mission (SCLMM) to donate up to \$14,000.00 to come from undesignated funds, for the purpose of purchasing or building an outside storage building at Cristo Rey, West Columbia; and to return funds unused for this purpose to the SCLMM's undesignated fund.

20. Approved a recommendation to amend Resolve d. *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property*:

WHEREAS, a substitute *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* was approved by the Synod Council on February 22, 2021; therefore be it

Resolved, to amend Resolve d.:

Additions are underscored.

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

- d. *Resolved*, to approve funding from account #3010020-7 Growing in God's Mission Appeal, 2A Mission Congregations in the amount of \$78,867; account #3010022-7, Growing in God's Mission Appeal, 2B Planting and Sustaining Congregations in the amount of \$84,429; account # 4520000-1, Current Unrestricted Balance in the amount of \$10,000 ~~an amount~~ to obtain a certificate of occupancy ~~from the sale of the third lot of the Callahan property, upon closing in April 2021, toward~~ and pay the remaining cost of Cristo Rey; and be it further

Minutes of the Synod Council Meeting, April 12, 2021

21. Approved a recommendation to substitute Resolve e. *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* by striking Resolve e. and substituting a new Resolve e., add f. and g.

Additions are underscored.

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

- e. ~~*Resolved*, to divide by the percentages designated earlier for the various ministries, the balance of funds received after expenses and available cash received from the sale of fourth lot.~~ to give 10% (a tithe) of the balance of funds received after expenses and available cash received from the closing of the sale of the third and fourth lots to the Evangelical Lutheran Church in America (ELCA) with 5% designated to the ELCA Mission Support and 5% designated to the Fund for Leaders in Mission, SC Synod Endowment Scholarship Fund in honor of the late Rev. Clementa Carlos Pinckney and the late Rev. Daniel Lee Simmons, Sr.; and be it further
- f. *Resolved*, to designate 80% of the balance of funds received after expenses and available cash received from the closing of the sale of the third and fourth lots, in the spirit of the gift, to South Carolina Synod Lutheran Retreat Centers; and be it finally
- g. *Resolved*, to designate 10% of the balance of funds received after expenses and available cash received from the closing of the sale of the third and fourth lots, in the spirit of the gift, to NovusWay Ministries, Inc.

Minutes of the Synod Council Meeting, April 12, 2021

22. The *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property*, after the amendment to Resolve d., the substitution of Resolve e., and the addition of Resolves f. and g. reads:

WHEREAS, the Synod Council, adopted a *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* the meeting on November 27, 2006, Action, SC06.11.88., *Minutes of the Synod Council Meeting*, pages 7-8; and

WHEREAS, the Synod Council amended the *Resolution for a Spending Plan for the Proceeds from the Sale of the Phoebe S. Callahan Property* in the meeting on April 23, 2018, Action, SC18.04.11., *Minutes of the Synod Council Meeting*, page 10-12; and

WHEREAS, the Synod Council, in meeting on September 16, 2019, Action SC19.09.16., *Minutes of the Synod Council Meeting*, pages 10-11, 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 (2 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; and

WHEREAS, the Hattie S. Sharpe Charitable Trust Fund, item 1., "aids in establishing new Lutheran churches in South Carolina with the approval the Director for Evangelical Mission and the Congregation Vitality, New and Existing Congregations task force – 50% of income"; and

WHEREAS, as a result of sales, the first lot sold for \$200,000, but after paying one-half of the loan, \$175,000, plus fees and expenses of \$24,612.50 the synod was left with available funds of \$387.50; and the second lot sold for \$215,000 and after paying one-half of the loan, \$175,000, plus fees and expenses \$25,247.50 the synod was left with available funds of \$14,752.50; and

WHEREAS, the third lot is under contract and is expected to close in April 2021 and the fourth lot is still being negotiated; and

WHEREAS, it is anticipated that the synod will receive back \$20,416.76 which was the loan payment to date to South Carolina Lutheran Men in Mission; therefore, be it

Resolved, to substitute the following Resolves in place of the *Resolution For a Spending Plan For the Proceeds From the Sale of the Phoebe S. Callahan Property* approved by the Synod Council, in the meeting on April 23, 2018, Action, SC18.04.11., *Minutes of the Synod Council*, page 10-12; and the subsequent amendment of Resolve d., the substitution of Resolve e. and the addition of Resolves f. and g. approved by the Synod Council, in the meeting on April 12, 2021, *Minutes of the Synod Council*, pages 5-9, Actions, SC21.04.04.; SC21.04.05.; and be it

- a. *Resolved*, to approve amount of \$87,572 from the Hattie S. Sharpe Charitable Trust Fund toward the remaining costs for Cristo Rey; and be it further
- b. *Resolved*, to approve \$15,140.00, the total cash available from the sale of the first two lots of the Callahan Property to use toward the remaining cost of Cristo Rey; and be it further
- c. *Resolved*, to approve \$20,416.76, the repayment expected from the loan, to use toward the remaining costs for Cristo Rey; and be it further
- d. *Resolved*, to approve funding from account #3010020-7 Growing in God's Mission Appeal, 2A Mission Congregations in the amount of \$78,867; account #3010022-7, Growing in God's Mission Appeal, 2B Planting and Sustaining Congregations in the amount of \$84,429; account # 4520000-1, Current Unrestricted Balance in the amount of \$10,000 to obtain a certificate of occupancy and pay the remaining cost of Cristo Rey; and be it further

- e. *Resolved*, to give 10% (a tithe) of the balance of funds received after expenses and available cash received from the closing of the sale of the third and fourth lots to the Evangelical Lutheran Church in America (ELCA) with 5% designated to the ELCA *Mission Support* and 5% designated to the *Fund for Leaders in Mission, SC Synod Endowment Scholarship Fund in honor of the late Rev. Clementa Carlos Pinckney and the late Rev. Daniel Lee Simmons, Sr.; and be it further*
- f. *Resolved*, to designate 80% of the balance of funds received after expenses and available cash received from the closing of the sale of the third and fourth lots, in the spirit of the gift, to South Carolina Synod Lutheran Retreat Centers; and be it finally
- g. *Resolved*, to designate 10% of the balance of funds received after expenses and available cash received from the closing of the sale of the third and fourth lots, in the spirit of the gift, to NovusWay Ministries, Inc.

Minutes of the Synod Council Meeting, April 12, 2021

23. Approved a resolution on the Payment of Architect and Engineer Fees, Cristo Rey, West Columbia:

WHEREAS, additional funding is needed to pay architect and engineering fees and other expenses for the completion of the building of Cristo Rey, West Columbia; and

WHEREAS, there is an anticipated balance of \$27,768 in the Growing in God's Mission Appeal, Account #6012010-7, 2A Missions Under Development; therefore be it

Resolved, to approve the payment of architect and engineering fees and other expenses for the completion of the building of Cristo Rey, West Columbia from Growing in God's Mission Appeal, Account #6012010-7, 2A Missions Under Development.

Minutes of the Synod Council Meeting, April 12, 2021

23. Voted to allow for the reduction in Mission Support to the Evangelical Lutheran Church in America (ELCA) in an amount to fund the compensation for the position, Direction for Evangelical Mission, if the ELCA grant that funds this position falls short, is reduced or terminated.

Minutes of the Synod Council Meeting, April 12, 2021

The *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod of the Evangelical Lutheran Church in America* are on the South Carolina Synod Web site: scsynod.com, go to *Constitutions and Directories*, scroll down to *South Carolina Synod Constitution*.

VII. ORGANIZATION CHART

1. Established a Military Ministry Task Force under the Community Engagement Table.
2. Amended the *Synod Organization Chart* approved by the Synod Council on November 18, 2019, by substituting the amended version of the Organization Chart as a working document for the South Carolina Synod and invited the members of the Synod Council to identify persons to serve as conveners of networks and task forces.

The *Synod Organization Chart* is located on the South Carolina Synod Web site: scsynod.com, go to *Constitutions and Directories*, scroll down to *Synod Organization Chart*.

VIII. PERSONNEL

1. Granted On-Leave-From-Call status to the following rostered ministers: The Rev. Sherry Poole Teves beginning October 2, 2020; The Rev. Alejandro Mejia beginning November 1, 2020; and Deacon Sarah Katherine Delap Bowers beginning December 19, 2020.

2. Voted to continue On-Leave-From-Call for the second year for the following rostered ministers: The Rev. Eric G. Wolf and The Rev. Diane Bowker.

3. Voted to continue On-Leave-From-Call for the third year for Deacon Lexanne Graves.

4. Extended a pre-emptive request to the Conference of Bishops, Evangelical Lutheran Church in America, to continue On-Leave-From-Call status beyond three-years for the Rev. Rebecca Lord-Phillips.

5. Extended Service under Call to Interim Ministry, South Carolina Synod, to The Douglas E. Graul beginning August 16, 2020, for a term of two-years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA.*

6. Voted to request the Conference of Bishops, Evangelical Lutheran Church in America, extend On-Leave-From-Call status beyond three-years for The Rev. Steven B. Counts.

Minutes of the Synod Council Meeting, September 14, 2020

7. Renewed Service under Call to Interim Ministry, South Carolina Synod, to the Rev. Karen S. Hawkins for a term of two-years effective December 1, 2020, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA.*

Minutes of the Synod Council Meeting, September 14, 2020

8. Extended a Call to Non-Congregational Service to The Rev. Thulisiwe Beresford as Chaplain, Medical University of South Carolina Medical Center, beginning November 11, 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 14, 2020

10. Extended a Call to The Rev. Richard Carter as Assistant to the Bishop, South Carolina Synod; set the total defined compensation to be in accord with the *2020 South Carolina Synod Compensation Guidelines for Rostered Ministers* for a pastor serving in his twenty-third year beginning September 15, 2020; and designated the housing allowance in the amount of \$7,482 for the period beginning September 15, 2020 to the remainder of the calendar year 2020.

Minutes of the Synod Council Meeting, September 14, 2020

11. Extended a Call to Non-Congregational Service to The Rev. Jesse Canniff-Kuhn as Campus Pastor, University of South Carolina, Columbia, and the Lutheran Theological Southern Seminary.

Minutes of the Synod Council Meeting, November 16, 2020

12. Reported to the Synod Council on the Background Check for newly elected officer: Bishop Virginia S. Aebischer. In accord with continuing resolution S9.01.A08. *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*, background checks are required on newly elected officers of the South Carolina Synod. Secretary Herlong reported that the Final Report of the background check conducted on Bishop Virginia S. Aebischer by Oxford Document Management Company, Anoka, MN was received on October 6, 2020. The background check is clear and the requirements of S9.01.A08., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod* are satisfied.

Minutes of the Synod Council Meeting, November 16, 2020

13. Extended a call to The Rev. Emily M. Edenfield as Assistant to the Bishop, South Carolina Synod beginning February 1, 2021; and set the total defined compensation to be in accord with the *2020 South Carolina Synod Compensation Guidelines for Rostered Ministers* for a pastor serving in her tenth year.

Minutes of the Synod Council Meeting, January 7, 2021

14. Amended the action of the Synod Council on May 18, 2020:

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

To extend a call to Mr. Joshua Robert Knutson, ~~contingent upon his ordination, as Mission Developer and Pastor, to Two Rivers Parish, a newly formed partnership of Christ Community, North Charleston and St. Michael's, Moncks Corner~~ beginning June 1, 2020.

Minutes of the Synod Council Meeting, February 22, 2021

15. Approved continuation of on-leave-from-call status for the [fourth year] second year for The Rev. Steven B. Counts, Conference of Bishops approval for two-year extension.

Minutes of the Synod Council Meeting, April 12, 2021

16. Voted to continue on-leave-from-call roster status of The Rev. Ashley Twitchell for the sixth-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 22, 2021

17. Voted to continue to list on the roster of ministers of Word and Sacrament of this church The Rev. Herman R. Yoos III, who retired as bishop of the South Carolina Synod of the ELCA on August 31, 2020.

Minutes of the Synod Council Meeting, September 14, 2020

18. Voted to continue to list on the roster of ministers of Word and Sacrament of this church the following persons who retired in 2020-2021:

January 1, 2020..... Rev. James "Jim" B. Vigen
February 1, 2020 Rev. John D. Derrick
July 1, 2020 Rev. Karl Frederick Suhr Jr.
August 14, 2020 Rev. G. Reginald "Reggie" Cruse
November 1, 2020 Rev. Pam R. Cook
January 1, 2021..... Rev. Ernest W. Worman

Minutes of the Synod Council, November 16, 2020

19. Voted to continue to list on the roster of Ministers of Word and Sacrament of this church The Rev. Vickie S. Powell, who retired February 14, 2021.

Minutes of the Synod Council Meeting, January 7, 2021

20. Approved an invitation to extended service for Ms. Emily Mooneyhan, Saluda Presbyterian, Saluda, a congregation of the Presbyterian Church (U.S.A.) and a full communion partner, to serve part-time under contract with Mt. Pleasant Lutheran Church, Saluda, a congregation of the Evangelical Lutheran Church in America, contingent upon her ordination on March 21, 2021.

Minutes of the Synod Council Meeting, February 22, 2021

21. Entered into an agreement with The Rev. Michele Fischer and Colony Lutheran Church, Newberry, that Pr. Fischer, serving as interim pastor, is eligible to be considered for a call Colony Lutheran Church, Newberry, during the time of transition, if the congregation extends a regular call as pastor. This agreement is in accord with *C9.07. *2019 Model Constitution for Congregations of the Evangelical Lutheran Church in America.*

Minutes of the Synod Council Meeting, August 15, 2020

IX. INSTITUTIONS

1. Ratified the action of the Board of Trustees, Lutheran Homes of South Carolina electing Mike Brittingham to a term ending 2022 and Mrs. Jewel Eanes to a term expiring 2026.

Minutes of the Synod Council, November 16, 2020

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

3. Designated November 15, 2020, Lutheran Services in the Carolinas Sunday.
4. Designated April 25, 2021, Newberry College Sunday and invite congregation throughout the South Carolina Synod to participate.

X. SYNODICALLY AUTHORIZED WORSHIPING COMMUNITIES

Approved the following Synod-authorized Worshiping Communities on the territory of the South Carolina Synod, Evangelical Lutheran Church in America, for the calendar year 2021.

Synod-authorized Worshiping Communities

- Columbia, Sagrada Familia (Holy Family)
- Columbia, The Journey
- Gaston, Cristo Rey (Christ the King)
- Greenville, Nuestro Salvador (Our Saviour)
- Mauldin, Parroquia El Meslas (Church of the Messiah)
- North Charleston, Christ Community
- Pelion, Cristo Rey (Christ the King)
- West Columbia, Cristo Rey (Christ the King)

Minutes of the Synod Council Meeting, February 22, 2021

XI. SYNOD ASSEMBLY

1. Approved the *Minutes of the South Carolina Synod Assembly, July 25, 2020*, in principle, and voted to allow Secretary Herlong and the Rev. Virginia S. Aebischer, assistant to the bishop, to make editorial changes for publication in the *2020 Directory and Minutes of the South Carolina Synod, ELCA*.

2. Voted to schedule an online South Carolina Synod Assembly in 2021 on a date to be determined; and to cancel the reservations contract by November 17, 2020 at Charleston Marriott on June 6-8, 2021 with the guarantee of no penalties; and to reschedule an in-person assembly to be held on June 12-14, 2022 at Charleston Marriott; and to pay a deposit of \$8,000 when the invoice is received for the 2022 assembly reservations. The Synod Council fixed the time and place for the South Carolina Synod Assembly in accord with S7.11.01.:

2022, June 12-14 (Sunday-Tuesday) at the Charleston Marriott

Minutes of the Synod Council Meeting, November 16, 2020

3. The Synod Council fixed the time and place for the South Carolina Synod Assembly in accord with S7.11.01.:

2021, June 26 (Saturday) 9:00 a.m. - 4:00 p.m. Online Meeting

Minutes of the Synod Council Meeting, February 22, 2021

XII. SYNOD COUNCIL

1. Approved the following meeting dates and times of the Synod Council 2021-2022:
 - June 19, 2021 One Day Retreat; rescheduled to meet on June 26, 2021
 - September 13, 2021 12 Noon
 - November 15, 2021 12 Noon
 - February 28, 2022 12 Noon (Ash Wednesday, March 2)
 - April 4, 2022 12 Noon (Easter Day April 17)
 - June 20, 2022 One Day Retreat

Minutes of the Synod Council Meeting, August 15, 2020

2. To approve the following Synod Office Holiday Schedule for 2021-2022:

- January 4..... New Year's Day
 - January 18..... Martin Luther King, Jr. Day
 - April 1..... Good Friday (Thursday is taken off)
 - May 31 Memorial Day
 - *June 9-10 Post-Synod Assembly Compensation Days
 - July 5 Independence Day Observed
 - September 6 Labor Day
 - November 24-25..... Thanksgiving Day (the preceding Wednesday is taken)
 - December 23-January 3..... Christmas (Christmas Eve is on Friday) through New Year's Day (2022)
- *The Synod Office is closed on the two days following synod assemblies. All staff members receive one additional Synod Assembly day off to be taken by July 31.

3. Agreed to conduct the meeting of the Synod Council electronically, due to the COVID-19 pandemic, on Monday, September 14, 2020, at 12 Noon.

4. Agreed to conduct the meeting of the Synod Council electronically, due to the COVID-19 pandemic, on Monday, November 16, 2020, at 12 Noon.

5. Agreed to conduct the meeting of the Synod Council electronically, due to the COVID-19 pandemic, on Monday, February 22, 2021, at 12 Noon.

6. To agree to conduct the meeting of the Synod Council electronically on Monday April 12, 2021 at 12 Noon, due to the Covid-19 Pandemic.

7. To reschedule the June 19, 2021 meeting of the Synod Council on Saturday, August 21, 2021, beginning at 10:00 a.m. at Christ Mission, Columbia.

8. Agreed to conduct the meeting of the Synod Council electronically, on Saturday, August 21, 2021, at 10:00 a.m., if the Executive Committee determines there are health risk issues with holding an in-person meeting due to the Covid-19 Pandemic.

9. To accept, with regret, the resignation of Mr. David Pursey from the Synod Council, and to declare his seat vacant, lay man-at large, term expiring 2021, until the next regular meeting of the Synod Assembly in 2021; and to send a letter of thanks for his faithful service on the council since his election by the 2018 South Carolina Synod Assembly.

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

XIII. PROPOSED BUDGET SOUTH CAROLINA SYNOD, ELCA

* RECOMMENDATION FOR ASSEMBLY ACTION

Recommends the following budget in the amount of \$2,616,500 for the fiscal year, February 1, 2022 to January 31, 2023, for adoption by the 2021 South Carolina Synod Assembly.

See the proposed budget and pie chart on the following two pages.



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

**South Carolina Synod, ELCA
Proposed Budget 2022-2023**

| | Approved Budget 2021-2022 | Proposed Budget 2022-2023 |
|---------------------------------------------|--------------------------------------|--------------------------------------|
| Mission Support and Other Revenue | | |
| Congregational Support Synod-Churchwide (1) | 2,472,645 | 2,470,000 |
| Fees-Assembly | 62,000 | 62,000 |
| Fees-Youth Ministry | 25,000 | |
| Subscription-SC Lutheran | 13,500 | 13,500 |
| Investment Income | 20,000 | 40,000 |
| Other Income | 8,600 | 31,000 |
| Total Revenue | 2,601,745 | 2,616,500 |
| Benevolence and Expenditures | | |
| Mission Benevolence | | |
| ELCA Support (1) | 1,039,283 | 1,038,000 |
| Joint Ministries Region 9 Support | 10,000 | 11,000 |
| Bishop's Discretionary Fund | 3,000 | 3,000 |
| Archives | 6,000 | 6,000 |
| ELCA Regional Gift Planner | 10,000 | 10,000 |
| Southern Seminary | 79,182 | 79,000 |
| SC Lutheran Retreat Centers | 52,000 | 52,000 |
| NovusWay | 13,092 | 13,000 |
| Newberry College | 13,092 | 13,000 |
| Lutheran Homes | 13,092 | 13,000 |
| Lutheran Services Carolinas | 13,092 | 13,000 |
| Totals | 1,251,833 | 1,251,000 |
| Programs | | |
| Deepening Discipleship Table | 178,700 | 178,950 |
| Community Engagement Table | 217,690 | 197,691 |
| Communication & Technology Table (2) | 157,250 | 168,050 |
| Totals | 553,640 | 544,691 |
| Operating Expenses | | |
| Salaries, Benefits and Related (3) | 673,072 | 700,000 |
| Operating Expenses | 123,200 | 120,809 |
| Totals | 796,272 | 820,809 |
| Total Benevolence and Expenditures | 2,601,745 | 2,616,500 |

Note #1 ELCA support for 2021/22 is 43.25% of unrestricted congregational support.
ELCA support for 2022/23 is 43.25% of unrestricted congregational support.

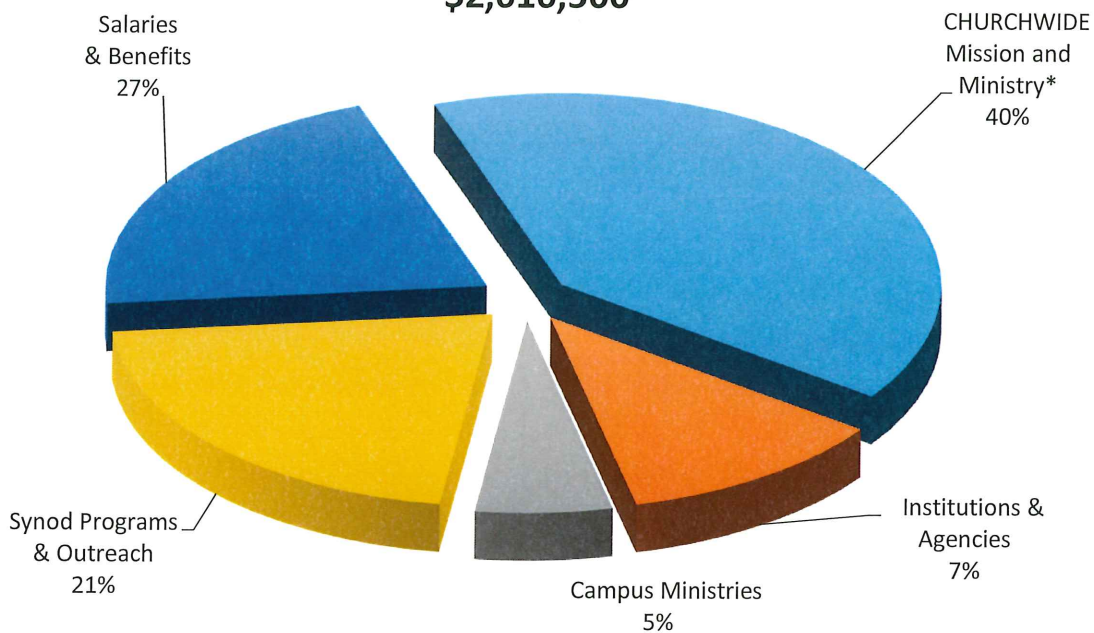
Note #2 The 2021/22 and 2022/23 budgets for the annual assembly of \$113,500 and \$120,000 (respectively) are included in the Communication & Technology Table.

Note #3 The 2022/23 budget for salaries includes a 2.5%-3% cost of living increase for the synod staff.

South Carolina Synod, ELCA 2022-2023 Proposed Budget

| | |
|-------------|---------------------------------|
| \$1,049,000 | Churchwide Mission and Ministry |
| \$183,000 | Institutions & Agencies |
| \$125,991 | Campus Ministries |
| \$558,509 | Synod Programs & Outreach |
| \$700,000 | Salaries & Benefits |
| ----- | |
| \$2,616,500 | |

Mission Support from Congregations to Synod and Churchwide Ministries \$2,616,500



Synod Programs & Outreach

Deepening Discipleship Table

- Rostered Leaders/Candidacy
- Steward Leaders
- Lifelong Faith Formation

Community Engagement Table

- Global Missions/Companion Synods
- Community Outreach
- Inclusiveness IPAN
- Ecumenical Hunger Relief
- Youth/Young Adults

Communication & Technology Table

- Synod Technology Advisory
- Communication Assistance
- Assembly Communication

Discretionary Fund/Archives/ELCA Gift Planner

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 2022-2023 is 43.25% of unrestricted congregational support

CONGREGATIONS OF THE SC SYNOD OF THE ELCA

9 Conferences / 3 Geographic Areas

Deepening Discipleship Table

- Rostered Ministers Network**
 - Invitation to Service Task Force
 - Candidacy Task Force
 - First Call Theol. Education Task Force
 - Convocation Task Force
 - Compensation Guidelines Task Force
 - Interim Ministry Task Force
 - Leadership for Faithful Innovation Task Force
- Steward Leaders Network**
 - Mission Support/Interpreters Task Force
 - Culture of Generosity
 - Stewardship for All Seasons
 - Lifeline Distribution Team
 - Ventures in Growing Stewards Task Force
 - Creation Care Task Force
 - Region 9 Planned Giving
- Lifelong Faith Formation Network**
 - Christian Education
 - Worship & Prayer Task Force
 - Equipping Evangelism Leaders
 - Congregation Vitality (New & Existing Congregations)

Communication & Technology Table

- Synod Technology Advisory Network**
 - Priorities, Tools & Budget Task Force
 - Technology Assistance for Synod
 - Web Development Task Force
- Communication Assistance Network**
 - Assisting & Resourcing Congregations
- Assembly Communication Network**
 - Writers
 - Social Media
 - Photography
 - Guidebook

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)
- Community Outreach Network**
 - Public Education Task Force
 - Gifts of Hope Task Force
 - Criminal Justice Task Force
 - Disaster Task Force
 - Military Ministry Task Force
- Inclusiveness Network**
 - Race, Reconciliation & Justice Task Force
 - Latino Task Force
- Indigenous Peoples Accompaniment Network (IPAN)**
- Ecumenical Network**
 - Christian Action Council
 - Fellowship of South Carolina Bishops
- Hunger Relief Network**
 - Domestic and World Hunger Task Force
- Youth/Young Adults Network**
 - Beloved Ministry Task Force
 - Campus Ministry Task Force
 - Youth Ministry Cabinet/Task Force
 - Young Adult Ministry Task Force

South Carolina Women of the ELCA

South Carolina Lutheran Church Youth

South Carolina Lutheran Men in Mission

Office of the Bishop

Synod Council

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

Churchwide Expression of the ELCA

SYNOD ASSEMBLY

- Institutional Boards**
 - South Carolina Lutheran Retreat Centers
 - NovusWay
 - Newberry College
 - Lutheran Homes of South Carolina
 - Lutheran Services Carolinas
 - Lutheran Theological Southern Seminary

**SOUTH CAROLINA SYNOD
2022 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)*

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(Proposed to Synod Executive Council)
(Feb 2021)

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 2022 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 2022 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-2021>). 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.

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 signed copy of the Interim Covenant which is Resource H in the SC Synod Transition Packet of Resources. This Covenant indicates expectations and responsibilities which have been negotiated in advance of starting this position. They will also need to receive a copy of the Compensation Worksheet which is done using our Excel worksheet. Most 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 at a minimum receive compensation comparable to the previous pastor (or what is anticipated will be provided for the next pastor). Generally, we ask that Compensation Guidelines be used and compensation be pro-rated for part time given their years of experience. 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-2021>) 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 salary in half. If ¾ time is the arrangement divide the base salary 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-2021>),
- 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.

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-2021>) 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 Compensation |
| + |
| Health Coverage |
| + |
| Pension |
| + |
| Other Benefits |
| + |
| Mileage |
| + |
| Continuing Education |
| + |
| various other expense as laid out in the excel spreadsheet. |

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 2022 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 2022 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 2022 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.)

**2022 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 .

**2022 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 .

**2022 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 .