

REPORT OF THE SYNOD COUNCIL
Bulletin of Reports
South Carolina Synod, 2021-2022

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PREFACE

Since the 2021 South Carolina (SC) Synod Assembly, Evangelical Lutheran Church in America (ELCA), the Synod Council has met on the following dates: August 21, 2021; September 13, 2021; November 15, 2021; February 28, 2022; and April 4, 2022. The Synod Council organized itself into the following committees:

Executive: The officers of this synod and two members of the Synod Council: Rev. Rachel Hoffman (Rostered minister-at large) and Ms. Cindy Davis (at large).

Constitution: Rev. W. Osborne Herlong Jr., chair; Rev. Frank W. Anderson; Ms. Gail Buchaman, Ms. Becky Koch, 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 Ms. Jessica Maxheimer.

Personnel: Rev. Rachel Hoffman, chair; Kayla Audette, Ms. Kathy Hendrix, Mr. John Kinard; and Mr. LaVone Griffin.

Property: Mr. Larry Rathe, chair; Mr. Robert Epting, and Rev. Rusty Kehl.

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. Megan Lineberger, Convener

Communications and Technology Table: Rev. Matthew B. Titus, Convener

Community Engagement Table: Ms. Emily Bugay, 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: Deacon Katie Justice, Liaison
3. Appointed the Mr. Tex Davis, 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. Gayle Sims.
5. Appointed the following persons to the South Carolina Synod Assembly Nominating Committee for a term of two-years, 2022-2023: Mr. Kevin Wicker, Good Shepherd, Walterboro, Amelia Conference; Mrs. Ashley Shealy, Holy Spirit, Charleston, Coastal Conference; Rev. Jason Lee, St. Philip, Myrtle Beach, Epiphany Conference; Mr. Ken Heckel, Lutheran Church of Our Saviour, Greenville, Foothills Conference; Von Metts, Summer Memorial, Newberry, Heartland Conference; and Ms. Lauren Rawls, Transfiguration, Cayce, Saxe Gotha Conference. Those persons serving 2022– 2023 terms include: 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.
6. Appointed The Rev. Eric Fink, as chair, 2022 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 2022.
8. Appointed Mrs. Virginia Herlong, Synod Council, to the Audit Committee.
9. Appointed Rev. Patti Sue Burton-Pie, to the Audit Committee for a three-year term expiring 2024.
10. Appointed Mr. Russ Burleson, as chair of the Audit Committee for the calendar year 2022.
11. 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 Ms. Cheryl Smith and the Rev. Joanna Gragg, respectively.
12. Appointed, in accord with *S10.03. Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*, The Rev. Michael Sherman, Pastor, Messiah, Mauldin, to fill the vacancy of the Rev. James Henricks, term expiring 2022, until the next regular meeting of the Synod Assembly.
13. Approved Steven Reed, Shepherd of the Sea, Garden City, as a voting member from the South Carolina Synod to the Churchwide Assembly, August 8-12, 2022, Columbus, Ohio, to fill the vacancy of Sergio Lorenzo, in accord with bylaw *S9.03.01.*, which provides for the alternate to come from nominees receiving the next highest number of votes on the ballot cast at the meeting of the Synod Assembly, June 26, 2021.

II. PROPOSED 2023 COMPENSATION GUIDELINES*

RECOMMENDATION FOR ASSEMBLY ACTION ON 2023 COMPENSATION GUIDELINES

- 1. Recommends the 2023 Compensation Guidelines for Rostered Ministers, South Carolina Synod, for adoption by the 2022 South Carolina Synod Assembly.**

The *2023 Compensation Guidelines for Rostered Ministers* will be found on the documents page of the South Carolina Synod Assembly Web site under Recommendations and Notices. All documents to be used at assembly will be live at <https://scsynod.com/assembly/documents/>

The *2023 Compensation Guidelines for Rostered Ministers* will be moved, upon approval by the 2022 South Carolina Synod Assembly, to the Call Process and Compensation page of the South Carolina Synod Web site. After adoption by the assembly the document will be live at <https://scsynod.com/call-process/>

III. CONGREGATIONS

1. Ratified the action of Mt. Pleasant Lutheran Church, Saluda, a congregation of the Evangelical Lutheran Church in America (ELCA) on April 18, 2021, to approve a *Plan of Agreement for a Federated Congregation*, formed with Saluda Presbyterian Church, Trinity Presbytery, Presbyterian Church USA, a full-communion partner, with the expectation that Mt. Pleasant, Saluda amend the congregation constitution to bring all sections into conformity with the *2019 Model Constitution for Congregations of the ELCA*, the current model, and submit the amended constitution for review by the Synod Council in the meeting on November 15, 2021.

Minutes of the Synod Council Meeting, August 21, 2021

2. Received the directives of the Legacy Plan, Christ the King Lutheran Church, 7239 Patterson Rd., Columbia, South Carolina 29209, upon the vote in a legally called meeting of the congregation on July 11, 2021, to dissolve the congregation and officially close on November 26, 2021; and to develop another plan to distribute the assets in the spirit of the gift, if for any reason, the South Carolina Synod cannot distribute the assets according to the wishes stated in the Legacy Plan; and to give thanks to God for the 58 years of ministry and partnership in the gospel with Christ the King and the South Carolina Synod.

Minutes of the Synod Council Meeting, August 21, 2021

3. Received a report on Mt. Olivet, Prosperity. A letter dated January 27, 2022, was received from Lisa R. Senn, Wicker & Senn, P. A., Attorneys and Counselors at Law, Newberry. In the letter she reported on the dissolution of Mt. Olivet, Prosperity; termination of its corporate status with the South Carolina Secretary of State; arrangements for the care and maintenance of the cemetery via an easement for the same written into the deed of conveyance from the church to The Palmetto Trust for Historic Preservation; and protected the church property in perpetuity by the recording of a protective conservation easement.

Minutes of the Synod Council Meeting, February 28, 2022

IV. CONSTITUTION, BYLAWS AND CONTINUING RESOLUTIONS

1. Amended S12.01.C19., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod.*

*To amend S12.01.C19. under *S18.31, Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, by a two-thirds vote of the Synod Council to add a synod-authorized worshiping community.*

Additions are underscored.

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

~~S12.01.C19.21.~~ The congregations, authorized worshiping communities, and congregations under development of this synod shall be organized into the following conferences and geographic areas in accord with S12.01.20., S12.01.21., and S12.01.22.

NORTHERN AREA

Foothills

Synod-authorized Worshiping Community
Greenwood, Restoration Chapel

Minutes of the Synod Council Meeting, August 21, 2021

2. Amended S11.01.A14., *Constitution, Bylaws and Continuing Resolutions, South Carolian Synod*, in the following manner:

To amend S11.01.A14. under *S18.31, *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*, by a two-thirds vote of the Synod Council to approve the realignment, terminations, and additions to the networks.

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

S11.01.A14.21. *The Deepening Discipleship Table*

The Deepening Discipleship Table will support and serve the people of the South Carolina Synod, by equipping current and future disciples for leadership. This table includes the following networks:

- a. ~~The Equipping Evangelism Leaders Network will train leaders who will equip people to experience evangelism creatively by going to those who need to hear the good news.~~*
- ba. The Equipping Rostered Leaders Ministers Network will assist the rostered leaders ministers of the South Carolina Synod as they live their baptismal vocation through self-care, learning, discerning and fellowship.*
- e. ~~The Equipping Youth and Young Adults Network will gather, equip, and inspire youth and young adults, by promoting opportunities for fellowship, service, and baptismal vocational engagement.~~*
- db. The Equipping Steward Leaders Network will train leaders who will assist people in understanding the biblical relationship between resources and mission and equip them to live accordingly.*
- c. The Equipping Lifelong Faith Formation Network will assist congregations by supporting their capacity to develop and to nurture the Christian faith for all ages.*

S11.01.B14.21. *Community Engagement Table*

The Community Engagement Table will work to inspire and equip the people of the South Carolina Synod to discern and live out God's justice, peace, and wholeness as they accompany their neighbors in their local communities and beyond. This table includes the following networks:

- a. The Global Mission and Companion Synod Network will assist people to become aware of opportunities to interact with and support brothers and sisters in Christ around the world. This Network promotes a missional view of accompaniment- walking alongside the communities with whom it interacts, learning each community's story and recognizing how God is already at work with their communities.*
- b. The Community Outreach Network will assist people to make Christ known by partnering with neighbors and congregations as they work to address the specific needs of their communities.*
- c. The Inclusiveness Network will assist people in actively inviting and welcoming all persons regardless of race or culture by sharing the grace and love of Jesus Christ.*
- d. The Ecumenical Network will assist people in the activity of ecumenical and interreligious relationships and enhance the public commitments of this synod to Lutheran, ecumenical, and interfaith cooperation, promoting unity among Christ's people.*
- e. ~~The Planting and Sustaining New Congregations Network will assist in identifying locations on the territory of the South Carolina Synod for establishing congregations under development or Synodically Authorized Worshiping Communities (SAWCs). This network will provide oversight and assist the synod in sustaining their mission.~~*
- f. ~~The Renewing Existing Congregations Network will work with people in congregations to renew and strengthen their relationship with God, with one another, and with the communities around them.~~*
- e. The Equipping Youth and Young Adults Network will gather, equip, and inspire youth and young adults, by promoting opportunities for fellowship, service, and baptismal vocational engagement.*
- f. The Hunger Relief Network will work to encourage and equip people, communities of faith, and organizations within the South Carolina Synod to support sustainable solutions that get at the root causes of hunger and poverty.*
- g. The Vision of The Indigenous Peoples Accompaniment Network is to learn and educate churches and other groups about the need to seek truth, justice, and reconciliation with all Indigenous Peoples in South Carolina, and practice accompaniment with Indigenous Peoples.*

S11.01.C14.21. *Communication and Technology Table*

The Communication and Technology Table will assist the people of the South Carolina Synod to develop communications through digital media, print media, web development and technology. This table includes the following networks:

- a. ~~Our Real Stories Network will provide ways for South Carolina Lutherans to communicate what God is doing in local ministry settings.~~*
- ba. The Communication Assistance Network will assist congregations in developing the tools necessary to tell their story.*
- cb. The Synod Technology Advisory Network will work in consultation with Synod staff and Information Technology professionals to make recommendations regarding hardware and software needs.*
- c. The Assembly Communications Network will provide information leading up to Synod Assembly, real-time updates during the Synod Assembly through social media and the website, along with news and stories following up after Synod Assembly.*

Minutes of the Synod Council Meeting, November 15, 2021.

3. The *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America* provides the following constitutional provisions, bylaws and continuing resolutions to guide the procedures and elections in the 2022 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 worshipping 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 worshipping 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 8.
OFFICERS**

†S8.01. The officers of this synod shall be a bishop, a vice president, a secretary, and a treasurer.

S8.30. Secretary

†S8.31. The secretary shall be elected by the Synod Assembly. The secretary shall be a voting member of a congregation of this synod. The secretary may be either a layperson or a rostered minister.

†S8.32. The secretary shall:

- a. Keep the minutes of all meetings of the Synod Assembly and Synod Council, be responsible for the printing and distribution of such minutes, and perform such other duties as this synod may from time to time direct.
- b. Be authorized and empowered, in the name of this synod, to attest all instruments which require the same, and which are signed and sealed by the bishop.
- c. In consultation with the bishop, classify and arrange all important papers and documents and deposit them in the archives of this synod.
- d. Submit to the secretary of this church at least nine months before each regular Churchwide Assembly a certified list of the voting members elected by the Synod Assembly.

S8.32.01. The secretary shall be responsible for the preparation, printing, and distribution of the *Bulletin of Reports* for the meetings of the Synod Assembly.

S8.40. Treasurer

†S8.41. The treasurer may be elected by the Synod Assembly or may be appointed by the Synod Council. The treasurer shall be a voting member of a congregation of this synod. The treasurer may be either a layperson or rostered minister.

S8.42. The treasurer shall provide and be accountable for:

- a. Management of the monies and accounts of this synod, its deeds, mortgages, contracts, evidences of claims and revenues, and trust funds, holding the same at all times subject to the order of this synod.
- b. Investment of funds upon the authorization of the Synod Council.
- c. Receipt and acknowledgment of offerings, contributions, and bequests made to this synod, collecting interest and income from its invested funds, and paying regular appropriations and orders on the several accounts as approved and directed by the Synod Council. The treasurer shall transmit each month to the treasurer of the Evangelical Lutheran Church in America the funds received by this synod for the general work of this church.
- d. Maintenance of a regular account with each congregation of this synod and informing the congregation, at least quarterly, of the status of this account.
- e. Rendering at each regular meeting of the Synod Assembly a full, detailed, and duly audited report of receipts and disbursements in the several accounts of this synod for the preceding fiscal year, together with the tabulation, for record and publication in the minutes, of the contributions from the congregations.
- f. Giving of corporate surety in the amount determined by the Synod Council, which shall be in the custody of the secretary, and the premium therefore shall be paid by this synod. Fidelity coverage provided by the Evangelical Lutheran Church in America shall be deemed a fulfillment of this requirement. Obtaining a fidelity bond in the amount determined by the Synod Council for persons

handling synod funds, which bond shall be in the custody of the secretary. The premium for the bond shall be paid by this synod. Fidelity coverage provided by the Evangelical Lutheran Church in America shall be deemed a fulfillment of this requirement.

S8.50. General Provisions

- †S8.51. **The terms of office of the officers of this synod shall be as follows:**
- a. **The bishop of this synod shall be elected to a term of six years and may be reelected.**
 - b. **The vice president and secretary of this synod shall be elected to a term of six years and may be reelected. The officer shall serve until his or her successor takes office.**
 - c. **The treasurer of this synod shall be elected to a six-year term and may be reelected. The treasurer shall serve until his or her successor takes office.**
- S8.51.01. The terms of office of the bishop and the vice president shall be arranged so that the terms are staggered and do not expire in the same year.
- S8.52. The terms of the officers shall begin on the first day of the third month following election or, in special circumstances, at a time designated by the Synod Council.**
- †S8.53. **Each officer shall be a voting member of a congregation of this synod, except that the bishop need not be a member of a congregation of this synod at the time of election.**
- S8.55. Should the vice president, secretary, or treasurer die, resign, or be unable to serve, the bishop, with the approval of the Executive Committee of the Synod Council, shall arrange for the appropriate care of the responsibilities of the officer until an election of a new officer can be held or, in the case of temporary disability, until the officer is able to serve again. The term of the successor officer, elected by the next Synod Assembly, shall be six years.**

Chapter 9. NOMINATIONS AND ELECTIONS

- †S9.01. **The Synod Assembly shall elect such officers of this synod and such other persons as the constitution and bylaws may require, according to procedures set forth in the bylaws. The Synod Assembly shall elect members of the Churchwide Assembly in accordance with bylaw 12.41.11. of the constitution and bylaws of the Evangelical Lutheran Church in America.**
- S9.01.A08. *The Synod Council Executive Committee shall provide for background checks for persons nominated for synodical office prior to the Synod Assembly at which the election will take place or as soon as possible after the Synod Assembly for newly elected officers nominated from the floor who were not identified as nominees prior to the assembly. The process shall be as follows:*
- a. *Prior to the Synod Assembly appropriate notice of the background check requirement and protocol will be provided to voting members, potential nominees, and others as directed by the Synod Council.*
 - b. *Nominees and newly elected officers are required to provide written consent to a background check and all information necessary to complete a background check, which should be completed prior to the Synod Assembly with respect to nominees and prior to installation for newly elected officers, if possible.*
 - c. *The Synod Council's Executive Committee shall designate one Executive Committee or Synod Council member to obtain the background checks.*

- d. *All background checks for nominees and newly elected officers will entail a criminal background check. A financial background check will be completed for nominees for treasurer. The Executive Committee shall decide whether additional types of background checks are appropriate for each officer position.*
- e. *The background check results shall be provided to that nominee or elected officer and to the Synod Council's Executive Committee. Further disclosure of the results may be determined by the Executive Committee.*
- f. *The Executive Committee may adopt other procedures or protocols as are necessary to provide for background checks for nominees and newly elected synodical officers and shall report such actions to the Synod Council.*

S9.02. In all elections by the Synod Assembly, other than for the bishop, a majority of the legal votes cast shall be necessary for election.

S9.03.03. Any nominations from the floor shall meet the same criteria as required for the position for which nominated.

S9.03.04. Terms of service for members of the Synod Council and for persons elected by this synod to boards of trustees of the institutions to which this synod is related shall be limited to two consecutive terms of three years each. Terms of service begin at the conclusion of the Synod Assembly at which they are elected. Terms of service end at the Synod Assembly at which their successors are elected. Should the constitution of any institution or agency specify a term of office for board members other than three years, the constitution of the institution shall take precedence over this bylaw as far as length of term is concerned. In computing eligibility for continued membership on the Synod Council, boards on which the synod is entitled to representation, or other organizational units where applicable, at the conclusion of a full term, service which preceded such term without interruption shall be disregarded if its duration was shorter than half a term.

S9.03.05. Any qualified person shall be eligible for election to and simultaneous service on one board and one committee. No person, except the bishop of synod, shall be eligible to serve simultaneously on two elective boards. No elected member of the Synod Council shall serve simultaneously on any other elective board or committee.

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

S9.04. The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Three-fourths of the legal votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Three-fourths of the legal votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons (plus ties) who received the greatest number of legal votes on the second ballot, and two-thirds of the legal votes cast shall be necessary for election. The fourth ballot shall be limited to the three persons (plus ties) who receive the greatest number of legal votes on the third ballot, and 60 percent of the legal votes cast shall be necessary for election. On subsequent ballots a majority of the legal votes cast shall be necessary for election. These

ballots shall be limited to the two persons (plus ties) who receive the greatest number of legal votes on the previous ballot.

- S9.04.A94.** *An "ecclesiastical ballot" is an election process:*
- a. In which on the first ballot the name of any eligible individual may be submitted for nomination by a voting member of the assembly;*
 - b. Through which the possibility of election to office exists on any ballot by achievement of the required number of votes cast by voting members of the assembly applicable to a particular ballot;*
 - c. That precludes spoken floor nominations;*
 - d. In which the first ballot is the nominating ballot if no election occurs on the first ballot;*
 - e. In which the first ballot defines the total slate of nominees for possible election on a subsequent ballot, with no additional nominations permitted;*
 - f. That does not preclude, after the reporting of the first ballot, the right of persons nominated to withdraw their names prior to the casting of the second ballot;*
 - g. In which any name appearing on the second ballot may not be subsequently withdrawn;*
 - h. That does not preclude an assembly's adoption of rules that permit, at a defined point in the election process and for a defined period of time, speeches to the assembly by nominees or their representatives and/or a question-and-answer forum in which the nominees or their representatives participate; and*
 - i. In which the number of names that appear on any ballot subsequent to the second ballot shall be determined in accordance with provisions of the governing documents (or, if the governing documents are silent, in accordance with rules adopted by the assembly).*
- S9.06.** **The secretary shall be elected by the Synod Assembly by ecclesiastical ballot as specified in S9.04.**
- S9.07.** **If the treasurer is elected, the Synod Council shall nominate at least one person for treasurer; additional nominations may be made from the floor.**
- S9.08.** **All elections shall be by ballot. In all elections, other than for the bishop, vice president and the secretary, the names of the persons receiving the highest number of legal votes, but not elected by a majority of the legal votes cast on a preceding ballot, shall be entered on the next ballot to the number of two for each vacancy unfilled. On any ballot when only two names appear, a majority of the legal votes cast shall be necessary for election.**
- S9.09.** **The result of each ballot in every election shall be announced in detail to the assembly.**
- †S9.12.** **Background checks and screening shall be required and completed for persons nominated as synod officers prior to their election, if possible, or as soon as practical after their election. The specific procedures and timing of background checks and screening shall be determined by the Synod Council.**

*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*.*

End of constitutional provisions, bylaws, and continuing resolutions to guide the procedures and elections in the 2022 South Carolina Synod Assembly.

V. FINANCIAL MATTERS

RECOMMENDATION FOR ASSEMBLY ACTION*

1. Recommends the following “Budget Procedures” to guide the adoption of the 2023-2024 budget for adoption by the 2022 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 5:30 p.m. on Sunday, June 12. 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. Resolution for Discontinuation of Funding the Capital Improvement Fund

The Executive Committee moved the adoption of the *Resolution for Discontinuation of Funding the Capital Improvement Fund*:

WHEREAS, the Capital Improvement Fund (CIRF) was established on April 19, 1999, to provide funds for capital improvement in the future; and

WHEREAS, the CIRF was funded by the operating fund and the income earned on the CIF; and

WHEREAS, the balance of the CIRF was \$189,770.50 on January 31, 2013; and

WHEREAS, the funding by the operating fund was discontinued for the fiscal year January 31, 2014, and the years thereafter; and

WHEREAS, the CIRF was amended on July 29, 2021, to include major repairs; and

WHEREAS, the interest on the CIRF is approximately \$10,000 a year; and

WHEREAS, the balance of the CIRF was \$162,596 on July 31, 2021; therefore, be it

RESOLVED, that the synod discontinue funding the CIRF from the operating fund.

3. Voted to lay the resolution on the table, and to consider the motion on the *Amendments to the Capital Improvement Reserve Fund, Synod Council, April 19, 1999*, and to recognize Larry Rathe to bring a motion to the floor, *Resolution on the Distribution of Properties Sold by the South Carolina Synod*.
Minutes of the Synod Council Meeting, August 21, 2022

4. Voted to amend the description of the Capital Improvement Reserve Fund in the following manner:

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

The Capital Improvement Reserve fund was established by action of the South Carolina Synod Council on April 19, 1999. This fund was established for capital improvements to South Carolina Synod owned property ~~the synod office building and grounds~~ and is to be administered by the Synod Property Committee in consultation with the Synod Finance Committee. This fund ~~Capital improvements are improvements~~ is to be used for additions, improvements, furnishings, ~~the cost of which would properly be depreciated over their useful life under generally accepted accounting principles~~ and major repairs. This fund is not to be used for ~~repairs and maintenance,~~ building and yard upkeep and minor repairs.

The recommendation as amended reads:

The Capital Improvement Reserve fund was established by action of the South Carolina Synod Council on April 19, 1999. This fund was established for capital improvements to South Carolina Synod owned property and is to be administered by the Synod Property Committee in consultation with the Synod Finance Committee. This fund is to be used for additions, improvements, furnishings, and major repairs. This fund is not to be used for maintenance, building and yard upkeep and minor repairs.

Minutes of the Synod Council Meeting, August 21, 2022

5. Approved the *Resolution on the Distribution of Properties Sold by the South Carolina Synod*:

Voted to designate 10% of the net proceeds from properties sold by the South Carolina Synod to the Capital Reserve Improvement Fund, and to pay the fees of closed congregations in the amount of \$5,000 or 5% of the congregation's assets, whichever is larger, in accord with the James R. Crumley Jr. Region 9 Archives fee schedule; and to exclude the current contract with Trinity, Saluda, and to declare this resolution become effective after September 20, 2021.

Minutes of the Synod Council Meeting, August 21, 2022

6. Voted to take the *Resolution for Discontinuation of Funding the Capital Improvement Fund* from the table.

7. Approved the *Resolution for Discontinuation of Funding the Capital Improvement Fund*:

WHEREAS, the Capital Improvement Fund (CIRF) was established on April 19, 1999, to provide funds for capital improvement in the future; and

WHEREAS, the CIRF was funded by the operating fund and the income earned on the CIF; and

WHEREAS, the balance of the CIRF was \$189,770.50 at January 31, 2013; and

WHEREAS, the funding by the operating fund was discontinued for the fiscal year January 31, 2014 and the years thereafter; and

WHEREAS, the CIRF was amended on July 29, 2021, to include major repairs; and

WHEREAS, the interest on the CIRF is approximately \$10,000 a year; and

WHEREAS, the balance of the CIRF was \$162,596 on July 31, 2021; therefore, be it

RESOLVED, that the synod discontinue funding the CIRF from the operating fund.

Minutes of the Synod Council Meeting, August 21, 2022

8. Approved a *Resolution on the Distribution of the Proceeds from the Sale of Trinity Lutheran Church Saluda*

WHEREAS, the property of Trinity Lutheran Church, 430 Trinity Road, Saluda, South Carolina 29138, is under a sale contract for \$240,000 with a proposed closing date of September 17, 2021, and

WHEREAS, the realtor cost will be 7% or \$16,800; and

WHEREAS, the cost of the South Carolina Stamp will be \$600, and the attorney fees will be \$ (TBD); therefore, be it

RESOLVED, to designate \$82,000, to new start and vitality fund, account #3020459-1; and be it further

RESOLVED, to designate \$90,000 to Current Unrestricted Balance, account # 452000-1; and be it further

RESOLVED, to designate \$10,000 to the Capital Improvement Reserve Fund, account #4810346-3; and be it further

RESOLVED, to designate \$27,000 to the Cristo Rey, West Columbia, Building Fund, account 3020328-2 and be it finally

RESOLVED, that the balance be designated to Current Unrestricted Balance, account #4520000-1.
Minutes of the Synod Council Meeting, August 21, 2022

9. Approved the recommendations of the South Carolina Synod Mission Endowment Fund Grant Committee to award grants in 2021 in the amount of \$21,000 to:

Ebenezer Lutheran Church, Columbia	\$ 940
FoodShare	
Lutheran Family Services in the Carolinas, Lutheran Services Carolinas,	\$3,650
Storage Facility	
James R. Crumley Jr. Region 9 Archives.....	\$6,850
“The Least of These: Documenting the SC prison Ministry of Frankie San”	
Lutheran Campus Ministry of the Midlands	\$1,040
Gamecock Lutheran Retreat	
South Carolina Lutheran Retreat Centers	\$5,000
Capital Campaign: Multi-purpose Chapel	
Messiah Lutheran Church, Mauldin.....	\$3,520
Holy Grounds Coffee House	

Minutes of the Synod Council Meeting, September 13, 2021

10. Amended the *Resolution on the Distribution of the Proceeds from the Sale of Trinity Lutheran Church Saluda* approved by the Synod Council on August 21, 2021.

Additions are underscored.

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

WHEREAS, the property of Trinity Lutheran Church, 430 Trinity Road, Saluda, South Carolina 29138, is under a sale contract for ~~\$240,000~~ \$175,000 with a ~~proposed~~ closing date of ~~September 17~~ October 6, 2021, and

WHEREAS, the realtor cost will be 7% or ~~\$16,800~~ \$12,250 and

WHEREAS, the cost of the South Carolina Stamp will be ~~\$600~~ \$647.50, and the attorney fees will be \$550; therefore, be it

RESOLVED, to designate \$82,000, to new start and vitality fund, account #3020459-1; and be it further

RESOLVED, to designate ~~\$90,000~~ \$42,552.50 to Current Unrestricted Balance, account # 452000-1; and be it further

RESOLVED, to designate \$10,000 to the Capital Improvement Reserve Fund, account #4810346-3; and be it ~~further~~ finally

RESOLVED, to designate \$27,000 to the Cristo Rey, West Columbia, Building Fund, account 3020328-2. ~~and be it finally~~

~~RESOLVED, that the balance be designated to Current Unrestricted Balance, account #452000-1.~~

The *Resolution on the Distribution of the Proceeds from the Sale of Trinity Lutheran Church Saluda* reads after amendments:

WHEREAS, the property of Trinity Lutheran Church, 430 Trinity Road, Saluda, South Carolina 29138, is under a sale contract for \$175,000 with a closing date of October 6, 2021, and

WHEREAS, the realtor cost will be 7% or \$12,250 and

WHEREAS, the cost of the South Carolina Stamp will be \$647.50, and the attorney fees will be \$550; therefore, be it

RESOLVED, to designate \$82,000, to new start and vitality fund, account #3020459-1; and be it further

RESOLVED, to designate \$42,552.50 to Current Unrestricted Balance, account # 452000-1; and be it further

RESOLVED, to designate \$10,000 to the Capital Improvement Reserve Fund, account #4810346-3; and be it finally

RESOLVED, to designate \$27,000 to the Cristo Rey, West Columbia, Building Fund, account 3020328-2.

Minutes of the Synod Council Meeting, November 15, 2021

11. Approved as amended the following *Resolution on the Sale of the Property of Christ Mission, Winyah Drive, Columbia*:

WHEREAS, the South Carolina Synod is the owner of the land and buildings located at 1323 Winyah Drive, Columbia, SC, 29203; and

WHEREAS, this is the same property that Christ Mission is using as its sanctuary; and

WHEREAS, the land and building are insured by Southern Mutual Church Insurance Company (Southern), policy number STD 003016914; and

WHEREAS, Southern has notified the Synod by letter that an inspection of the property reveals six (6) adverse conditions on the property; and

WHEREAS, Southern in the letter stated that if these conditions are not corrected by January 3, 2022, the policy referred to above would not be renewed effective March 8, 2022; and

WHEREAS, Larry Rathe, the Chairman of the Synod's Property Committee, has determined the cost to correct these adverse conditions will be approximate \$ 61,000; and

WHEREAS, Larry Rathe, Chairman of the Synod's Property Committee; the Rev. Virginia Aebischer, Bishop, South Carolina Synod of the ELCA; the Rev. James Henricks, Director for Evangelical Mission; and the Rev Leroy Cannon, Pastor, Christ Mission have discussed the future use of the property and has determined that the property should be sold for the best interest of the Synod; therefore, be it

RESOLVED, that the Synod Council meeting on November 15, 2021, ratify the actions of Larry Rathe, Chairman of the Synod's Property Committee; the Rev. Virginia Aebischer, Bishop, South Carolina Synod of the ELCA; the Rev. James Henricks, Director for Evangelical Mission; and the Rev. Leroy Cannon, Pastor, Christ Mission regarding the property on 1323 Winyah Drive in Columbia, S.C.; and be it finally

RESOLVED, to authorize Larry Rathe, the Chairman of the Synod's Property Committee, or his appointee, to negotiate the sale of the property on Winyah Drive in Columbia, S. C.

Minutes of the Synod Council Meeting, November 15, 2021

12. Approved the following *Resolution to Increase Salaries for the Year Beginning February 1, 2022:*

WHEREAS, the approved budget for the fiscal year February 1, 2022, to January 31, 2023 (22 / 23) in the amount of \$2,616,500 includes salaries and related benefits in the amount of \$700,000; and

WHEREAS, the budget for salaries and benefits calls for a 2.5% increase for the rostered ministers and a 3% increase for the staff; and

WHEREAS, the benefits would also increase due to the increase in salaries; and

WHEREAS, the estimated cost for salaries and benefits in 22 / 23 is \$677,780; and

WHEREAS, the US Government has reported an inflation rate of 5.4% for September 2021, a 13 year high, and a 6.2% rate for October 2021, the highest increase in 30 years: and

WHEREAS, the estimated cost of a 5% increase in salaries for each employee would increase the cost of salaries and benefits by \$12,900 for a total cost of \$690,680; and

WHEREAS, the cost of \$690,680 is less than the budgeted amount of \$700,000; therefore, be it

RESOLVED, that the SC Synod Council approve a 5% increase in salaries and benefits for each employee of the synod effective in the fiscal year, February 1, 2022, to January 31, 2023.

Minutes of the Synod Council Meeting, November 15, 2021

13. Approved Christmas Gifts for each of the members of the Synod Staff in the amount of \$600.00.

14. 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; and designated the housing allowances for calendar year 2022.

Rev. Virginia S. Aebischer	\$13,000
Rev. Richard T. Carter	\$40,000
Rev. Emily Edenfield	\$23,000

Rev. Jorge A. Leone	\$20,000
Rev. Joshua R. Knutson	\$22,000
Rev. Martin Lopez-Vega	\$15,585

Minutes of the Synod Council Meeting, November 15, 2021

VI. ORGANIZATION CHART

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

VII. PERSONNEL

1. Voted to continue On-Leave-From-Call for the second year for the following rostered ministers: The Rev. Sherry Poole Teves, Deacon Ashlyn S. Cox, and The Rev. Alejandro Mejia.

2. Voted to continue On-Leave-From-Call for The Rev. Diane Bowker for the third year.

3. Extended a Call to Non-Congregational Service to Deacon Sarah Delap Bowers as Creative Director, South Carolina Synod, beginning August 21, 2021.

Minutes of the Synod Council Meeting, August 21, 2021

4. Extended a Call to Non-Congregational Service to The Rev. David W. Coffman as Patient Care Coordinator, South Carolina House Calls, 1053 Center St., West Columbia, SC 29169 beginning July 5, 2021.

Minutes of the Synod Council Meeting, August 21, 2021

5. Extended a Call to Non-Congregational Service to Deacon Mitzie Schafer as Consultant, GSB Fundraising 15350 Oriole Ct., Burnsville, MN 55306, beginning July 5, 2021.

Minutes of the Synod Council Meeting, August 21, 2021

6. Extended a Call to Non-Congregational Service to The Rev. Michael Shackelford as Chaplain, Affinity Hospice, Greer, beginning August 16, 2021.

Minutes of the Synod Council Meeting, August 21, 2021

7. 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:

- Rev. James W. Campbell, July 11, 2021
- Rev. Dr. Mary Sue Dreier, May 31, 2020
- Rev. Wayne C. Kannaday, June 30, 2021
- Rev. Kevin A. Ogilvie, September 1, 2021
- Rev. Dr. Patrick W. Riddle, September 1, 2021
- Rev. Pamela C. Turfa, September 24, 2021
- Rev. Mark Buchan, December 1, 2021
- Rev. Beverly Aurand, January 31, 2022
- Rev. Diane Bowker, February 20, 2022
- Rev. Alvin G. Shrum, December 31, 2021
- Rev. D. Brent Nichols, February 1, 2022
- Rev. James F. Kinsler, March 1, 2022

8. 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, August 21, 2021

9. To extend a Call to Non-Congregational Service to the Rev. David W. Coffman as Campus Pastor, Newberry College, beginning December 1, 2021.

Minutes of the Synod Council Meeting, November 15, 2021

10. Converted regular on-leave-from-call roster status of Deacon Lexanne K. Graves to family leave status extending leave for three more years on the roster, in accord with 7.61.08.c., *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.

Minutes of the Synod Council Meeting, November 15, 2021

11. Extended a call to interim ministry, South Carolina Synod, to the Rev. Mary W. Anderson beginning January 1, 2022, for a term of two-years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.

Minutes of the Synod Council Meeting, February 28, 2022

12. Extended a call to interim ministry, South Carolina Synod, to the Rev. Christi L. Pursey beginning March 4, 2022, for a term of two-years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.

Minutes of the Synod Council Meeting, February 28, 2022

13. Voted to request the Conference of Bishops, Evangelical Lutheran Church in America, to extend Family Leave beyond six-years for the Rev. Ashley R. Twitchell.

Minutes of the Synod Council Meeting, September 13, 2021

14. Voted to continue on-leave-from-call for the fifth year for the Rev. Steven B. Counts. This is the second year of Conference of Bishops extension.

15. Renewed the call to Interim Ministry, South Carolina Synod, to the Rev. Linda L. Anderson beginning April 15, 2022, for a term of two-years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.

Minutes of the Synod Council Meeting, April 4, 2022

16. Extended a Call to Non-Congregational Service to The Rev Ashley R. Twitchell, as part-time chaplain, RoseCrest, Lutheran Homes of South Carolina, beginning January 6, 2022.

Minutes of the Synod Council Meeting, April 4, 2022

17. Voted to revoke the status of The Rev. Lester H. Cutter Jr. as a retired pastor on the roster of the South Carolina Synod, Evangelical Lutheran Church in America, and remove Pr. Cutter from the roster of ministers of Word and Sacrament, South Carolina Synod, effective April 4, 2022, in accord with 7.31.01.g., *Constitution, Bylaws and Continuing Resolutions, Evangelical Lutheran Church in America*, which requires membership in a congregation of this church.

Minutes of the Synod Council Meeting, April 4, 2022

VIII. AGENCIES AND INSTITUTIONS

1. Ratified the action of the Boards of Lutheran Services for the Aging and Lutheran Family Services in the Carolinas, on February 15, 2021, to re-elect Ms. Anna Williams to each of their respective Boards of Trustees, to a term beginning September 2021 and expiring September 2024; and to ratify the action of the Boards of Lutheran Services for the Aging and Lutheran Family Services in the Carolinas, on April 15, 2021, to elect The Rev. Thulisiwe “Thulie” Beresford to each of their respective Boards of Trustees, to a term beginning immediately upon the ratification by the Synod Council and expiring September 2023.

Minutes of the Synod Council Meeting, August 21, 2021

2. Designated Sunday, October 24, 2021, as Lutheran Services Carolinas Sunday.

Minutes of the Synod Council Meeting, August 21, 2021

3. Approved the payment of \$15,000 to NovusWay Ministries, Inc. from the Non-Budgeted Operating Expense – Donated Gifts, Account #7760003-1; and to designate this contribution toward the cost of the consultation fee to be conducted by Gronlund Sayther Brunkow.

Minutes of the Synod Council Meeting, August 21, 2021

4. Designated April 3, 2022, as Newberry College Sunday and invite congregations throughout the South Carolina Synod to participate.

Minutes of the Synod Council Meeting, February 28, 2022

5. Designated Sunday, June 26, 2022, as Lutheran Services Carolinas Sunday.

Minutes of the Synod Council Meeting, February 28, 2022

IX. LEGACY PLAN

Approved a Legacy Plan for congregations to distribute property and assets received in Holy Closure, in accord with *C7.01., *2019 Model Constitution for Congregations of the ELCA*, that honor certain parameters:

1. legacy plans honor the intentions of the founding and sustaining members, who established this church in witness and in furtherance of the Gospel;
 2. in line with our constitution, all buildings and property of churches are received by Synod Council on behalf of the South Carolina synod;
 3. while the original plan may include the sale of the building, it remains possible the Synod will use the building for other ministry purposes;
 4. all gifts to the synod are received unrestricted; if the property is sold, however, the South Carolina Synod Council invites recommendations from the congregation for the disbursement of up to 20% of the net proceeds allowed by IRS;
 5. to disburse the net proceeds from the sale in the following manner: 10% to Evangelical Lutheran Church in America mission support, 10% to Other Properties Maintenance Account (account number 4810367-1), and the remaining 60% to the South Carolina Synod; and
- To carry out to the fullest extent possible the spirit of the legacy plan.

X. NOMINATIONS AND ELECTIONS 2022

1. Nominated Raymond Hendrix as treasurer, South Carolina Synod.
2. Designated September 1, 2022, as the beginning date of the secretary and the treasurer elected by the 2022 South Carolina Synod Assembly.
3. Instructed the 2022 South Carolina Synod Assembly Nominating Committee to place the name of The Rev. Leroy Cannon on the ballot of the 2022 South Carolina Synod Assembly for ratification with a “yes” or “no” vote as the Second Nominee to Church Council ELCA.

XI. PROPERTY: ADVISORY TASK FORCE AND PROPERTY MANAGER

1. Approved a Property Advisory Task Force to assess all properties acquired through Holy Closure.
2. Authorized the Executive Committee to appoint persons to serve on the Property Advisory Task Force for a one-year, renewable term beginning April 2022.
3. Approved a Property Manager, a non-stipend position, South Carolina Synod, to manage and oversee the maintenance, repair and sale of church properties obtained through the Holy Closure Process; and to approve the position annually by the Synod Council; and to approve a Property Manager who is annually appointed to the Property Committee by the Synod Council; and to entitle the person serving in this capacity to indemnification in accord with †S16.02., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod* as a committee member; and to allow this position to be under the direction of the SC Synod Council and the bishop; and to report to the Synod Council and the bishop; and to authorize the Property Manager to enter maintenance contracts, choose a realtor, and negotiate the selling of church properties received through Holy Closures and approved for sale by the Synod Council and upon the recommendation of the bishop or the bishop’s appointee; and

to pay all expenses of the Property Manager incurred in the fulfillment of said duties, including but not limited to, mileage at the IRS business standard mileage rate, lodging, and meals.

4. Approved the appointment of Larry Rathe as Property Manager, South Carolina Synod, for a one-year, renewable term beginning April 2022.

XII. SYNOD-AUTHORIZED WORSHIPPING COMMUNITIES

1. Approved Restoration Chapel, Greenwood, as a Synod-authorized Worshiping Community on the territory of the South Carolina Synod, Evangelical Lutheran Church in America, for the calendar year 2021.

Minutes of the Synod Council Meeting, August 21, 2021

2. Approved the following Synod-authorized Worshiping Communities on the territory of the South Carolina Synod, Evangelical Lutheran Church in America, for the calendar year 2022.

Synod-authorized Worshiping Communities

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

Minutes of the Synod Council Meeting, February 28, 2022

3. Designated Pastor Chris Christopher, Pastor, Immanuel, Greenwood, as mission developer, Restoration Chapel, a Synod-authorized Worshiping Community of the South Carolina Synod serving women in recovery in partnership with Lutheran Services Carolinas, effective March 2, 2022; and to write a letter of thanks to Pastor Arden Hallman expressing the thanks of this synod for his persistent and faithful work that has brought this ministry to life and for the relationships Pr. Hallman has established that have made the mission of this community possible.

Minutes of the Synod Council Meeting, February 28, 2022

XIII. SYNOD ASSEMBLY

1. Approved the *Minutes of the South Carolina Synod Assembly, June 26, 2021*, in principle, and voted to allow Secretary Herlong and Bishop Virginia S. Aebischer to make editorial changes for publication in the *2021 Directory and Minutes of the South Carolina Synod, ELCA*.

Minutes of the Synod Council Meeting, August 21, 2021

2. Approved registration fees for the South Carolina Synod Assembly scheduled to be held June 12-14, 2022, at Charleston Marriott:

Early Bird Registration \$135
Regular Registration \$150

Minutes of the Synod Council Meeting, November 15, 2021

3. Approved a rotation for in person and online meetings for future synod assemblies:

2023 in person
2024 online
2025 in person
2026 in person
2027 online

Minutes of the Synod Council Meeting, November 15, 2021

4. Approved the city for the meetings of future synod assemblies:

- 2023 in person, Columbia
- 2024 online
- 2025 in person, Columbia
- 2026 in person, Columbia
- 2027 online

Minutes of the Synod Council Meeting, November 15, 2021

5. Designated the offerings received at the worship services of the 2022 South Carolina Synod Assembly to Restoration Chapel, Greenwood:

Restoration Chapel, the newest worshipping community in the South Carolina Synod. Restoration Chapel is a ministry alongside women in recovery in partnership with Lutheran Services Carolinas located in Greenwood. Restoration Chapel shines as a light on a hill as an example of our church rising to the occasion in the middle of a nationwide opioid epidemic through its partnerships and Word and Sacrament ministry.

Minutes of the Synod Council Meeting, February 28, 2022

6. To follow CDC guidelines at the time of Synod Assembly. As we have seen throughout the past two years, the recommendations and severity of COVID-19 can change very quickly. We are ready to make adjustments and put protocols in place, but at this time it seems that use of masks will be optional and there will be no social distancing requirement or limit to the number of gathered persons except those limits determined by local fire and safety codes. This is the standard currently being followed by the city of Charleston and the Marriott. The Synod will have hand sanitizer and masks available throughout the Assembly; and voted to encourage, if eligible, attendees be fully vaccinated and to take a COVID-19 test before traveling. We certainly expect should attendees test positive or exhibit symptoms of COVID-19 prior to Assembly that they stay home. Per the CDC, people with COVID-19 have had a wide range of symptoms reported – ranging from mild symptoms to severe illness. Symptoms may appear 2-14 days after exposure to the virus. Anyone can have mild to severe symptoms. Typical symptoms include:

- Fever or chills
- Cough
- Shortness of breath or difficulty breathing
- Fatigue
- Muscle or body aches
- Headache
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Nausea or vomiting
- Diarrhea

Should an attendee develop any of these symptoms once at Assembly, we expect them to isolate until such time as they can return home. If an attendee develops symptoms, we ask that they report this to their rostered leader who would then report this to Pastor Emily Edenfield, Assistant to the Bishop, immediately. If an attendee does not have a rostered leader to report to, they should immediately report this to Pastor Emily Edenfield, Assistant to the Bishop.

Minutes of the Synod Council Meeting, April 4, 2022

7. To provide ministry display spaces at the South Carolina Synod Assembly, June 12-14, 2022, for the following Synod sponsored Ministries, Institutions, Organizations, Synod related ELCA Ministries and Task Forces:

- Portico Benefit Services
- Stewardship Network, South Carolina Synod
- Mission Investment Fund
- You're On Mute Podcast/My Pocket – Rev. Mary Anderson

South Carolina Lutheran Retreat Centers
Evangelical Lutheran Church in America Foundation
Newberry College
South Carolina Women Evangelical Lutheran Church in America
NovusWay Ministries, Inc.
Lutheran Services Carolinas
South Carolina Lutheran Church Youth
Restoration Chapel, Greenwood
The Journey, Columbia; and

authorized the Executive Committee to approve requests for Ministry Displays received after the Synod Council meeting on April 4, 2022.

Minutes of the Synod Council Meeting, April 4, 2022

8. Fixed the time and place for Synod Assemblies, in accord with S7.11.01., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod:*

2023 – June 8-10 (Thursday through Saturday), Columbia SC
2024 – June 8 (Saturday), Online
2025 – June 12-14 (Thursday through Saturday), Columbia SC
2026 – June 11-13 (Thursday through Saturday), Columbia SC
2027 – June 12 (Saturday), Online

Minutes of the Synod Council Meeting, April 4, 2022

XIV. SYNOD COUNCIL

1. Voted to conduct an annual review by the Synod Council, following each South Carolina Synod Assembly, the composition of the synod assembly elected committees: Consultation, Discipline, and Mission Endowment Fund Grant Committee; and to recommend to the Synod Council that the name of The Rev. James E. Laurence, Consultation Committee, term ending 2022, be removed from the committee since he is now rostered in another synod and that the position be declared vacant until the position is filled by the elections at the 2022 South Carolina Synod Assembly.

2. Agreed to conduct the meeting of the Synod Council electronically on Monday September 13, 2021, at 12 Noon, due to the Covid-19 Pandemic, if the Executive Committee determines the electronic meeting is needed for the safety of participants.

3. Accepted the resignation of The Rev. James P. Henricks from the Synod Council and voted to send a letter of thanks for his faithful service on the council since his election by the 2019 South Carolina Synod Assembly.

The Rev. James Henricks submitted his resignation from the Synod Council in a letter dated September 9, 2021. Pr. Henricks was serving as Rostered Minister – Northern Area, term Expiring 2022. Pr. Henricks accepted the call to become Director for Evangelical Mission, South Carolina Synod, ELCA beginning September 13, 2021, and coterminous with Bishop Virginia Aebischer.

Minutes of the Synod Council Meeting, September 13, 2021

4. To lay the motion on the table regarding meeting dates and times for the meetings of the Synod Council until the next meeting of the Synod Council on November 15, 2021.

Minutes of the Synod Council Meeting, September 13, 2021

5. Agreed to meet electronically on November 15, 2021; February 28, 2022; and to meet in-person on April 4, 2022; and August 27, 2022, if Covid-19 no longer poses a health risk to participants.

Minutes of the Synod Council Meeting, September 13, 2021

6. Amended the action of the Synod Council on August 15, 2020, by changing the time of the online meeting of the Synod Council on February 28, 2022, to meet from 3:00 to 6:00 p.m.; and to set the time of the in-person meeting of April 4, 2022, to meet from 12 Noon to 4:00 p.m.: and to strike June 20, 2022.

Minutes of the Synod Council Meeting, November 15, 2021

7. Approved the following meeting dates and times of the Synod Council 2022-2023:

August 27, 2022 10:00 a.m. to 3:00 p.m. Synod Council Retreat In-Person
November 14, 2022 3:00 to 6:00 p.m. Online (Thanksgiving Day, November 23, 2023)
February 27, 2023 3:00 to 6:00 p.m. Online (Ash Wednesday, February 22, 2023)
April 24, 2023 12 Noon to 4:00 p.m. In-Person (Easter Day, April 9, 2023)

Minutes of the Synod Council Meeting, November 15, 2021

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

9. Access Synod Council Meeting Highlights by going to the South Carolina Synod website, <https://scsynod.com/>. Click "About" in the top bar, then Synod Council in the bar on the left side, and then scroll down to Meeting Highlights.

XV. SYNOD OFFICE HOLIDAY SCHEDULE

Approved the synod office holiday schedule for 2022-2023:

January 3 New Year's Day
January 17 Martin Luther King, Jr. Day
April 14 Good Friday (Thursday is taken off)
May 30 Memorial Day
June 15-16 Post-Synod Assembly Compensation Days*
July 4 Independence Day Observed
September 5 Labor Day
November 23-24 Thanksgiving Day (the preceding Wednesday is taken)
December 22-January 2... Christmas Eve (Thursday is taken off) through New Year's Day (Monday is taken off) 2023

*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.

XVI. PROPOSED BUDGET SOUTH CAROLINA SYNOD 2023-2024*

RECOMMENDATION FOR ASSEMBLY ACTION

Recommends the following budget in the amount of \$2,698,554 for the fiscal year February 1, 2023 – January 31, 2024, for adoption by the 2022 South Carolina Synod Assembly.

See attached 2023-2024 Proposed Budget and Pie Chart Documents



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

**South Carolina Synod, ELCA
Proposed Budget 2023-2024**

	Approved Budget 2022-2023	Proposed Budget 2023-2024
Mission Support and Other Revenue		
Congregational Support Synod-Churchwide (1)	2,470,000	2,515,000
Fees-Assembly	62,000	55,000
Subscription-SC Lutheran	13,500	
Investment Income	40,000	60,000
Other Income	31,000	32,500
Carryover/Constitution Provision S15.14. (2)		36,054
Total Revenue	2,616,500	2,698,554
Benevolence and Expenditures		
Mission Benevolence		
ELCA Support (1)	1,038,000	1,053,138
Joint Ministries Region 9 Support	11,000	11,000
Bishop's Discretionary Fund	3,000	5,000
Archives	6,000	6,000
ELCA Regional Gift Planner	10,000	10,000
Southern Seminary	79,000	77,000
SC Lutheran Retreat Centers	52,000	54,000
NovusWay	13,000	12,800
Newberry College	13,000	12,800
Lutheran Homes	13,000	12,800
Lutheran Services Carolinas	13,000	12,800
Totals	1,251,000	1,267,338
Programs		
Deepening Discipleship Table	178,950	191,850
Community Engagement Table	197,691	239,816
Communication & Technology Table (3)	168,050	153,650
Totals	544,691	585,316
Operating Expenses		
Salaries, Benefits and Related (4)	700,000	720,000
Operating Expenses	120,809	125,900
Totals	820,809	845,900
Total Benevolence and Expenditures	2,616,500	2,698,554

Note #1 ELCA support for 2022/23 is 43.25% of unrestricted congregational support.
ELCA support for 2023/24 is 43.25% of unrestricted congregational support.

Note #2 S15.14. Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16% of the sum of the amounts scheduled in the next year's budget for regular distribution to synod causes shall be carried forward annually for disbursement in the following year in the interest of making possible a more even flow of income to such causes. The exact number of dollars to be held in reserve shall be determined by the Synod Council.

Note #3 The 2022/23 and 2023/24 budgets for the annual assembly of \$120,000 (each) are included in the Communication & Technology Table.

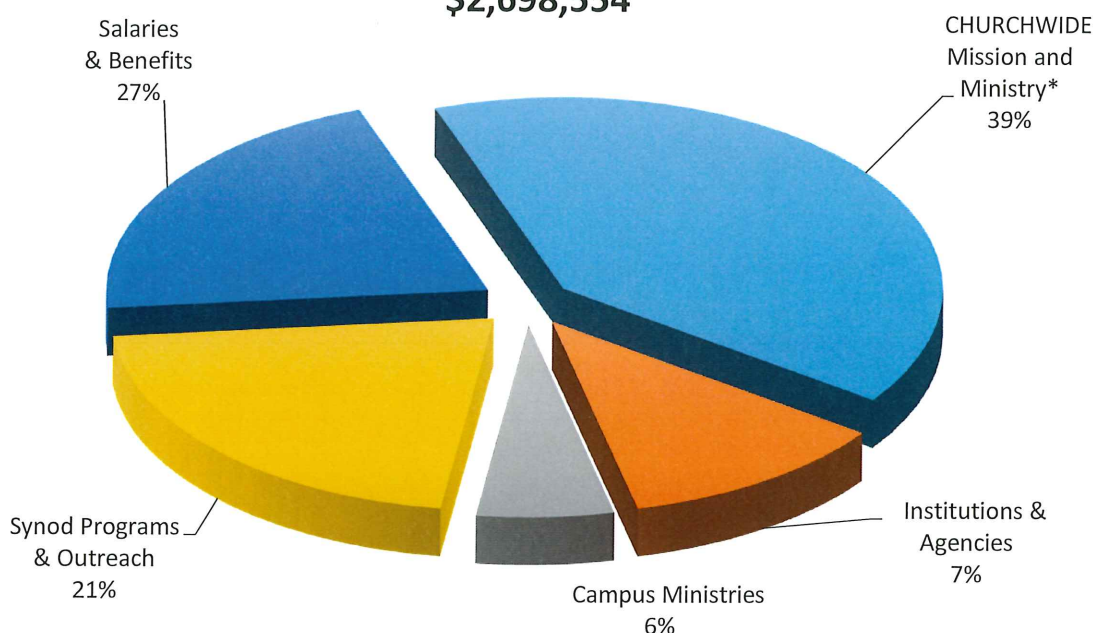
Note #4 The 2023/24 budget for salaries includes a 2.5%-3% cost of living increase for the synod staff.

South Carolina Synod, ELCA 2023-2024 Proposed Budget

\$1,064,138	Churchwide Mission and Ministry
\$182,200	Institutions & Agencies
\$165,116	Campus Ministries
\$567,100	Synod Programs & Outreach
\$720,000	Salaries & Benefits

\$2,698,554	

Mission Support from Congregations to Synod and Churchwide Ministries \$2,698,554



Synod Programs & Outreach

Deepening Discipleship Table

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

Community Engagement Table

- Global Mission/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
- College of Charleston
- Furman University
- Lander University
- Medical University of South Carolina
- University of South Carolina - Aiken
- University of South Carolina - Columbia
- Winthrop University

Institutions & Agencies

- SC Lutheran Retreat Centers
- Lutheran Homes of SC
- NovusWay Ministries
- Newberry College
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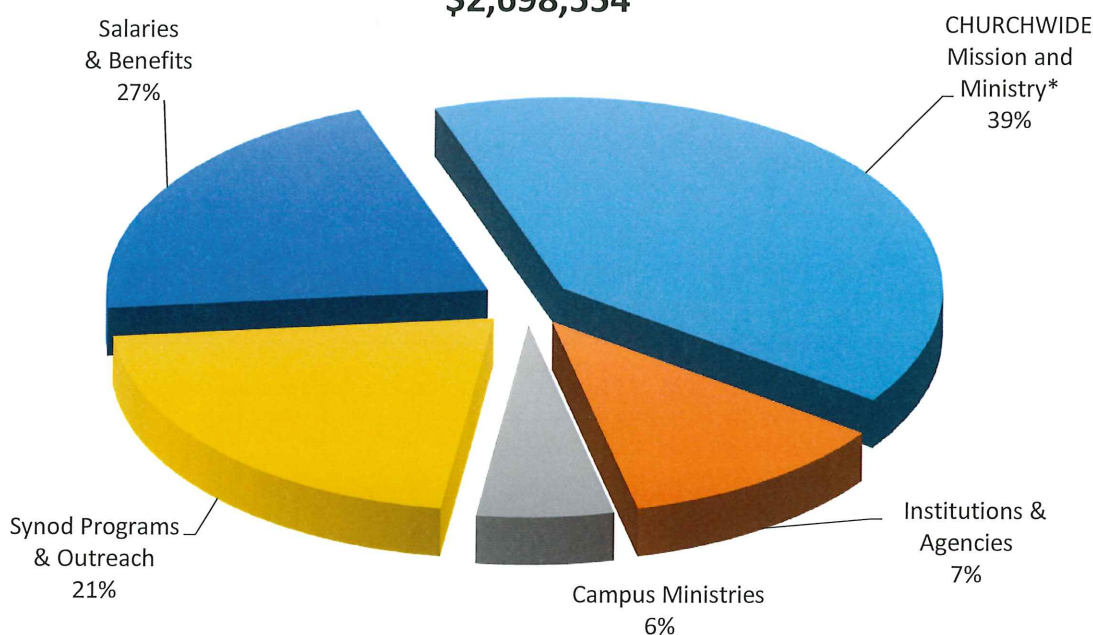
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Mission Support from Congregations to Synod and Churchwide Ministries \$2,698,554



Synod Programs & Outreach

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- Lutheran Services Carolinas

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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)*

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

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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 $\frac{1}{2}$ time use the Guidelines for their years of experience and divide the base salary in half. If $\frac{3}{4}$ time is the arrangement divide the base salary into $\frac{3}{4}$ 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

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

TEACHING –

Circle one: 1 2 3 4 5

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

LEADING WORSHIP –

Circle one: 1 2 3 4 5

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

PASTORAL CARE –

Circle one: 1 2 3 4 5

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

LEADERSHIP & PLANNING (ADMINISTRATION) –

Circle one: 1 2 3 4 5

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

COMMUNITY MINISTRY & LARGER CHURCH LEADERSHIP –

Circle one: 1 2 3 4 5

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

PROPHETIC MINISTRY –

Circle one: 1 2 3 4 5

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

PEOPLE SKILLS –

Circle one: 1 2 3 4 5

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

CONTINUING EDUCATION –

Circle one: 1 2 3 4 5

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

PERSONAL LIFE –

Circle one: 1 2 3 4 5

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

YOUTH MINISTRY –

Circle one: 1 2 3 4 5

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

WEDDINGS AND FUNERALS –

Circle one: 1 2 3 4 5

- What is the pastor doing well in this area?
- 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 .