

REPORT OF THE SYNOD COUNCIL
Bulletin of Reports
South Carolina Synod, 2022-2023

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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.

PREFACE

Since the 2022 South Carolina (SC) Synod Assembly, Evangelical Lutheran Church in America (ELCA), the Synod Council has met on the following dates: August 27, 2022; November 14, 2022; December 18, 2022; February 27, 2023; and April 24, 2023. The Synod Council organized itself into the following committees:

- Executive:** The officers of this synod and two members of the Synod Council: Mr. Tex Davis (at large) and Mrs. Cindy Davis (at large).
- Constitution:** Rev. W. Osborne Herlong Jr., chair; Ms. Gail Buchaman, Ms. Becky Koch, Mr. Jeffrey Stringer; Mr. Daniel Crofts; Rev. Gregg Hoffman; and Rev. Henry M. Moody, Jr., advisory.
- Finance:** Mrs. Cindy Davis, chair; Mrs. LaTynia Taylor; Mr. Raymond L. Hendrix Jr.; Rev. W. Osborne Herlong Jr.; Mrs. Charlene Fink, Synod Accountant; Mrs. Donna Poulnot; Mr. Blake Dowd, and Ms. Jessica Maxheimer.
- Personnel:** Rev. Rachel Hoffman, chair; Mrs. Kathy Hendrix; Mrs. Sheila Caughman; Rev. Joshua (Josh) Kestner; and Mr. LaVone Griffin.
- Property:** Mr. Robert Epting, Chair; Mr. Larry Rathe, Property Manager; Mr. Al Estee and Rev. Rusty Kehl.

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: Rev. Emily Hartmann, Interim 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 people to the Mutual Ministry Committee: Ms. Cheryl Smith, Chair, Synod Council; Rev. Wayne C. Kannaday; and Ms. Gayle Sims.
5. Appointed the following persons to the South Carolina Synod Assembly Nominating Committee for a term of two-years, 2023-2024: Rev. Carl Taylor, Living Springs Columbia, Midlands Conference; Rev. Christopher Girardeau, Reformation, Lancaster, Upstate Conference; Mr. Robert Epting, Wittenberg, Leesville, Synod Council, Western Conference; Deacon Katie Holland, Redeemer, Charleston, Eastern Area; Ms. Mary Maercklein, Redeemer, Newberry, Northern Area; and Deacon Sandra Holland, St. Andrew, Columbia, Central Area.

Those persons serving 2022-2023 terms include: 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 McClure, Transfiguration, Cayce, Saxe Gotha Conference.
6. Appointed Mr. Kevin Wicker as chair, 2023 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 2023.
8. Appointed Mrs. Virginia Herlong, Synod Council, to the Audit Committee.
9. Appointed Ms. Debbie Shurr to the Audit Committee for a three-year term expiring 2025.
10. Appointed Rev. Pattie Sue Burton-Pye, as chair of the Audit Committee for the calendar year 2023.
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. Authorized the Executive Committee to make the appointment of a person to the Audit Committee, South Carolina Synod, to a three-year term expiring 2025.
13. Appointed Ms. Cindy Davis as Chair of the Finance Committee.

II. PROPOSED 2024 COMPENSATION GUIDELINES

***RECOMMENDATION FOR ASSEMBLY ACTION ON 2024 COMPENSATION GUIDELINES**

Recommends the 2024 Compensation Guidelines for Rostered Ministers, South Carolina Synod, for adoption by the 2023 South Carolina Synod Assembly.

The *2024 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 *2024 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. Denied the request of St. Paul Evangelical Lutheran Church, Pomaria, to terminate its membership in the Evangelical Lutheran Church in America, pursuant to 9.62.h. of the ELCA Constitution.

Minutes of the Synod Council Meeting, February 27, 2023

2. Entered into an agreement with Vicar Natalie Cook and Pomaria, Pomaria that Vicar Cook, serving as interim minister, is eligible to be considered for a call to Pomaria, Pomaria, during the time of transition, if the congregation extends a regular call as pastor.

Minutes of the Synod Council Meeting, November 14, 2022

3. Under the authority of †S13.24. of the Synod Constitution, appointed the following Officers of the South Carolina Synod as trustees to take charge and control of the property of Atonement, Laurens:

Bishop Virginia S. Aebischer;
Deacon Lexanne Graves, Vice President;
Pr. W. Osborne Herlong, Secretary;
Mr. Raymond Hendrix Jr., Treasurer, and

To communicate to the congregation the need to finalize the Holy Closure process, and

Authorized Pr. James Henricks, Director for Evangelical Mission, South Carolina Synod, to move toward Holy Closure in consultation with the Synod Council -appointed trustees. This action is appropriate because the congregation at Atonement, Laurens, has disbanded, ceased to worship, and has demonstrated an inability to provide the required governance.

Minutes of the Synod Council Meeting, April 24, 2023

IV. CONSTITUTION, BYLAWS AND CONTINUING RESOLUTIONS

***RECOMMENDATION FOR ASSEMBLY ACTION ON AMENDMENTS, SYNOD CONSTITUTION**

1. Proposed Amendments, South Carolina Synod Constitution

(To amend in accord with the amendment process described in †S18.13.b. by a two-thirds vote of the voting members present at the Synod Assembly)

- †S18.13. Other amendments to this constitution may be adopted by this synod through either of the following procedures:
- a. Introduced with the support of at least 12 voting members and having been approved by a two-thirds vote of the voting members present and voting at a regular meeting of the Synod Assembly, an amendment may be adopted unchanged by a two-thirds vote at the next regular meeting of the Synod Assembly.
 - b. The Synod Council may propose an amendment, with notice to be sent to the congregations of this synod at least six months prior to the next regular meeting of the Synod Assembly. Such an amendment shall require for adoption a two-thirds vote of the voting members present and voting at such a regular meeting of the Synod Assembly.

All such amendments shall become effective upon ratification by the Churchwide Assembly or by the Church Council.

To approve *en bloc* the following amendments to the *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*:

To amend S8.42.d. by striking “quarterly” and adding “semiannually”;

To amend S8.42.e. by adding “and” before the word “detailed”; striking the words “and duly audited”.

Additions are underscored

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

S8.40. Treasurer

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

(previous text)

- d. Maintenance of a regular account with each congregation of this synod and informing the congregation, at least ~~quarterly~~ semiannually, of the status of this account.

(Rationale: To align our policy with what we have found to be the most reasonable practice)

- e. Rendering at each regular meeting of the Synod Assembly a full, and 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.

(Rationale: We do not receive the external auditors duly audited report until after the synod assembly. The audited annual financial report shall be submitted by this synod to the congregations of this synod when the audited annual financial report is completed in accord with †S15.31.)

[End of Amendments to Synod Constitution.]

***RECOMMENDATION FOR ACTION ON 2022 CHURCHWIDE RECOMMENDED PROVISIONS**

2. Proposed Amendments to Recommended Provisions, Constitution for Synods, as approved by the 2022 Churchwide Assembly

(To amend under †S18.12. *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod* by a majority vote without presentation at a prior assembly)

To approve *en bloc* the following amendments to recommended provisions, Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod as approved by the 2022 Churchwide Assembly:

Additions are underscored

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

**Chapter 7.
SYNOD ASSEMBLY**

- S7.24. Ministers under call on the rosters of this synod shall remain as members of the Synod Assembly so long as they remain under call and 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 the opening of the next regular synod assembly, or unless

replaced by the election of new members for a special synod assembly, or until they have been disqualified by termination of congregation membership. ~~Normally, congregations will hold elections prior to each regular meeting of the Synod Assembly.~~

- S7.26. This synod may establish processes through the Synod Council that permit lay 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.
- S7.27. 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.

Chapter 8. OFFICERS

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

- 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 as well as any funds to support restricted programs of this church.
- ~~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.~~

Chapter 11. TABLES, NETWORKS, TASK FORCE AND COMMITTEES

~~S11.10. General Provisions~~

Chapter 14. ROSTERED MINISTERS

- S14.13. The pastor (a) shall keep accurate ~~parochial~~ records of all baptisms, confirmations, marriages, burials, communicants, members received, members dismissed, or members excluded from the congregation, (b) shall submit a summary of such statistics annually to this synod, and (c) shall become a member of the congregation upon receipt and acceptance of the letter of call. In a parish of multiple congregations, the pastor shall hold membership in one of the congregations.
- S14.15. Each minister of Word and Sacrament on the roster of this synod shall submit a report of ~~his or her~~ ministry to the bishop of this synod at least 90 days prior to each regular meeting of the Synod Assembly.

S14.34. Each minister of Word and Service on the roster of this synod shall submit a report of his or her ministry to the bishop of the synod at least 90 days prior to each regular meeting of the Synod Assembly.

3. Amended S12.01.C21. by striking ~~Columbia, The Journey~~ and adding Columbia, Restoration Chapel.

(To amend in accord with †S18.31. Synod Constitution by a two-thirds vote of the Synod Council)

Addition is underscored.

Deletion is ~~struck through~~ in the previous text.

Chapter 12.

CONFERENCES, CLUSTERS, COALITIONS, OR OTHER AREA SUBDIVISIONS

†S12.01. This synod may establish conferences, clusters, coalitions, area subdivisions and networks as appropriate within its territory and in collaboration with other synods and entities, as specified in the bylaws and continuing resolutions. The purpose of such groupings shall be to foster interdependent relationships for missional purposes among congregations, synods, the churchwide organization, and other affiliates.

S12.01.C2123. The congregations and authorized worshiping communities of this synod shall be organized into the following conferences and geographic areas in accord with S12.01.20., S12.01.21., and S12.01.22.

CENTRAL AREA

Midlands

*Synod-authorized Worshiping Community
Columbia, Sagrada Familia (Holy Family)
~~Columbia, The Journey~~
Columbia, Restoration Chapel*

4. 2023 Assembly Procedures and Elections, Synod Constitution

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 2023 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 regular Synod Assembly.
- S7.21.A21.** *Each congregation of this synod shall be entitled to at least two lay voting members. Each congregation having 300 to 649 baptized members shall be entitled to one additional lay voting member. Each congregation having 650 to 999 baptized members shall be entitled to two additional lay voting members. Each congregation having 1000 or more baptized members shall be entitled to three additional lay voting members. Baptized members shall be based on the annual congregational report of each congregation for the year preceding the assembly. Each congregation of this synod shall be entitled to one additional lay voting member who is under the age of thirty at the time of the assembly. Each congregation of this synod shall be entitled to one additional lay voting member who is a person of color or whose primary language is other than English.*
- S7.22.** This synod may establish processes that permit retired rostered ministers, or those granted disability status, or on leave from call, on the roster of the synod to serve as voting members of the Synod Assembly, consistent with †S7.21.c. If the synod does not establish processes to permit the rostered ministers specified above to serve as voting members, they shall have voice but not vote in the meetings of the Synod Assembly.
- S7.22.01.** All retired ministers of Word and Sacrament and ministers of Word and Service on the rosters of this synod in attendance at the Synod Assembly shall be voting members.
- S7.22.02.** All ministers of Word and Sacrament and ministers of Word and Service granted disability status on the rosters of this synod in attendance at the Synod Assembly shall be voting members.
- †S7.23.** The presiding bishop of the Evangelical Lutheran Church in America and such other official representatives of the churchwide organization as may be designated by the presiding bishop, shall have voice but not vote in the meetings of the Synod

Assembly. Like privileges shall be accorded to those additional persons whom the Synod Assembly or the Synod Council shall from time to time designate.

- S7.23.01. All ministers of Word and Sacrament on leave from call and all ministers of Word and Service on leave from call, who are on the roster of this synod in attendance at the Synod Assembly shall be voting members.
- S7.24. Ministers under call on the rosters of this synod shall remain as members of the Synod Assembly as long as they remain under call and so long as their names appear on the rosters of this synod. Retired ministers of Word and Sacrament and retired Ministers of Word and Service in accord with requirements of S14.15 and S14.34 respectively, shall remain as members of the Synod Assembly so long as their names appear on the rosters of this synod. Lay members of the Synod Assembly representing congregations shall continue as such until replaced by the election of new members or until they have been disqualified by termination of membership. Normally, congregations will hold elections prior to each regular meeting of the Synod Assembly.**
- †S7.25. **Except as otherwise provided in this constitution or in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* each voting member of the Synod Assembly shall be a voting member of a congregation of this synod.**
- S7.26. **This synod may establish processes through the Synod Council that permit representatives of authorized worshiping communities of the synod, which have been authorized under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21.**
- S7.26.A20. *Each authorized worshiping community of this synod shall be entitled to two lay voting members, one of whom shall be a man and one of whom shall be a woman.*
- S7.27. This synod may establish processes through the Synod Council to grant a minister of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America the privilege of both voice and vote in the Synod Assembly during the period of that minister's service in a congregation of this church.**
- S7.27.01. A minister of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America in attendance at the Synod Assembly who has complied with the provisions of S14.15. shall be granted the privilege of both voice and vote in the synod assembly during the period of that minister's service in a congregation of this synod. The bishop shall certify to the secretary at least 30 days before assembly those ministers of Word and Sacrament from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America, serving in an ELCA congregation of this synod who are eligible to be voting members.
- S7.28. Duly elected voting members of the Synod Council who are not otherwise voting members of the Synod Assembly under †S7.21. shall be granted the privilege of both voice and vote as members of the Synod Assembly.**
- †S7.31. **Proxy and absentee voting shall not be permitted in the transaction of any business of the Synod Assembly.**

S7.32. Robert's Rules of Order, latest edition, shall govern parliamentary procedure of the Synod Assembly, unless otherwise ordered by the assembly.

S7.32.A20. *The following rules of procedure shall be in force at meetings of the Synod Assembly:*

- a. Unless otherwise determined by vote of the assembly, all speeches in general discussion shall be limited to two minutes and no member shall be permitted to speak the second time on the same subject when others desire to speak.*
- b. A resolution of a general character which is not germane to the pending question or report shall be given by the proposer to a Committee of Reference and Counsel.*
- c. All reports published in the Bulletin of Reports shall be received as information by the assembly by virtue of that fact without vote.*
- d. All other reports shall be in writing and in such form as the assembly or the Synod Council may determine.*
- e. The minutes of each assembly shall be submitted to the Synod Council for approval.*
- f. The bishop and secretary shall, after making any necessary corrections therein, certify two copies of the printed minutes of each assembly as the official protocol of said assembly, and shall submit the same to the next regular assembly for approval and deposit in the archives.*
- g. Holy Communion shall be administered at each assembly with the exception of assemblies held online or in regard for the safety of voting members.*

S7.33. "Ex-officio" as used herein means membership with full rights of voice and vote unless otherwise expressly limited.

Chapter 9. NOMINATIONS AND ELECTIONS

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

S9.08. All elections shall be by ballot. In all elections, other than for the bishop, vice president and the secretary, the names of the persons receiving the highest number of legal votes, but not elected by a majority of the legal votes cast on a preceding ballot, shall be entered on the next ballot to the number of two for each vacancy unfilled. On any ballot when only two names appear, a majority of the legal votes cast shall be necessary for election.

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

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

5. The Churchwide Assembly of the Evangelical Lutheran Church in America met in August 2022 and approved required provisions for the Constitution for Synods. Sections of the Constitution for Synods marked by a dagger [†] are required provisions. In accordance with provision †S18.11., amendments are automatically incorporated into the constitutions of individual synods upon formal certification by the secretary of this church. The required amendments have been duly incorporated into the *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*.

V. FINANCIAL MATTERS

*RECOMMENDATION FOR ASSEMBLY ACTION

1. Recommends the following “Budget Procedures” to guide the adoption of the 2024-2025 budget for adoption by the 2023 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 Thursday, June 8. 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 on Establishing an Endowment Fund

Background

Holy Closures of congregations in the South Carolina Synod include Christ the King, Columbia, November 21, 2021, and Our Shepherd, Hartsville, January 30, 2022. The property of Christ the King, Columbia has been sold. The property of Our Shepherd, Hartsville, has not yet been sold. Other Holy Closures are anticipated. While Holy Closure of Christ Mission, Columbia, is anticipated in the summer of 2022, the property was sold on April 18, 2022.

The following *Resolution on Establishing an Endowment Fund* was proposed to establish an endowment with the funds received through Holy Closures, in line with the synod's current Holy Closure policies, to support stewardship, innovation, new mission starts, and congregational vitality in the South Carolina synod.

WHEREAS, the South Carolina Synod is receiving funds through Holy Closures, and a strategy is needed to ensure these gifts are best stewarded to the furtherance of the gospel throughout the synod; therefore, be it

RESOLVED, that the Synod Council authorize the work of Rev. Rick Carter, Assistant to the Bishop, and Rev. James Henricks, Director for Evangelical Mission, to establish an endowment with the funds received through Holy Closures, in line with the synod's current Holy Closure policies, to support stewardship, innovation, new mission starts, and congregational vitality in the South Carolina synod; and be it further

RESOLVED, that the Synod council authorize Pr. Carter and Pr. Henricks to work with Thrivent Financial to establish investment strategy, bylaws, and other needed details and arrangements; and be it finally

RESOLVED, that Pr. Carter and Pr. Henricks report back to the Synod Council with all information for final approval to establish the fund upon completion of their work.

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3. Voted to install light commercial grade fencing and gates to enclose the synod property at 1003 Richland Street, Columbia; to enter a contract with Seegars Fence Company, 4611 Hardscrabble Road, Columbia 29229, at a cost not to exceed \$42,000; to authorize \$8,000 for the cleaning of the property and to make any improvement to the property as a result of the fencing; and to make payment from the Capital Improvement Reserve, Account #4810346-3.

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4. To lay the motion on the Gift and Bequest Policy on the table until the meeting of the Synod Council on November 14, 2022.

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5. Fifth Gospel Foundation: Referred the offer of a gift to be used to establish an endowment with the ELCA Foundation for funding Holy Land travel for seminarians and rostered ministers to the Finance Committee; Requested that the committee review the draft of the endowment bylaws provided by the ELCA Foundation; and finally Requested that the committee report back to the Synod Council in the meeting scheduled to be held on November 14, 2022.

Minutes of the Synod Council Meeting, August 27, 2022

6. Disaster Response Staff Person: Authorized \$5,000 for each year of the next three years to extend a term call to a staff person to serve in conjunction with the North Carolina Synod to aid in disaster response; and to fund this position from undesignated non-budgeted operational expenses.

Minutes of the Synod Council Meeting, August 27, 2022

7. Reallocated \$4,500 of the \$9,555.52 in the South Carolina Disaster Response account #3020363-1 and designate for flood relief in the state of Kentucky; and sent the gift to the Indiana-Kentucky Synod (6-C), Evangelical Lutheran Church in America.

Minutes of the Synod Council Meeting August 27, 2022

8. Referred to the Finance Committee the following recommendations, Minutes of the Audit Committee, July 14, 2022:

1. All charges included on the expense report be supported not only by an invoice but a brief explanation of the charge to ensure that the charge was incurred in the normal course of Synod work;
2. That a procedure be written for credit card charges to include an expense line item for each individual charge;
3. That a document be developed and approved in Synod Council minutes for cell phone reimbursements; and
4. To request that the Finance Committee report back to the Synod Council in the meeting, November 14, 2022.

Minutes of the Synod Council Meeting, August 27, 2022

9. Reallocated \$6,750 in the Rich Learning Camp-Allendale, Account #3020326-1 of \$3,607.56 and the Gifts of Hope, Account 3020343-1 of \$4,353.69 to be added to the \$20,000 Lilly Foundation Supplemental Grant for rostered ministers in South Carolina Synod experiencing economic inequality; designated the amount of \$6,750 for the Lifeline Fund Account #3020384-1; and closed the inactive accounts and designate the balance into miscellaneous income.

Minutes of the Synod Council Meeting, August 27, 2022

10. Entered an initial Moderate Conservative investment policy between Thrivent Financial and the South Carolina Synod with initial funds totaling \$699,138.35 which are the net proceeds from two 2022 Holy Closures congregations; Directed the investment objectives to support new starts, innovations, stewardship, and congregational vitality within the South Carolina Synod of the ELCA; Refined the

agreement to establish an endowment fund named, Synod Vitality Endowment; and Continued to fund the endowment with additional contributions from Holy Closures of congregations.

Minutes of the Synod Council Meeting, November 14, 2022

11. Amended Gifts and Bequest Policy, adopted November 18, 2013.

Minutes of the Synod Council Meeting, November 14, 2022

12. Reported to the Synod Council the review of The 5th Gospel Endowment Scholarship Agreement; Entered into the agreement with ELCA Foundation with the incorporation of the revisions; Added on the first page in the third paragraph, line three the words, "Subsequent gifts are to be sent directly to the ELCA Foundation (not the SC Synod) noting the designation to the 5th Gospel Endowment Scholarship Agreement on the check."; and Added on the second page above the signatures and in the last line the words, "sending their gift directly to the ELCA Foundation".

Minutes of the Synod Council Meeting, November 14, 2022

13. Approved Cell Phone Reimbursement Plan:

WHEREAS, the Audit Committee, meeting on July 14, 2022, requested "that a document be developed and approved in Synod Council minutes for cellphone reimbursements"; and

WHEREAS, the Synod Council voted to refer the recommendation to the Finance Committee and requested that the Finance Committee report back to the Synod Council, November 14, 2022;

WHEREAS, the Synod requires that the Bishop and Assistants to the Bishop have a cell phone that is available to be used for Synod matters, therefore be it

RESOLVED, that the Synod will reimburse these employees for their monthly personal cell phone bills not to exceed \$75 per month, upon presentation of the bill as proof of the cost; and be it further

RESOLVED, that the cellphone reimbursement plan be entered into the Personnel Manual, VI. Compensation, item G., page 8, South Carolina Synod.

Minutes of the Synod Council Meeting, November 14, 2022

14. RESOLVED, that the following amounts are hereby designated as 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 be it further

RESOLVED, that the designation of housing allowances shall apply to calendar year 2023.

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 14, 2022

15. Authorized the Executive Committee and the Bishop to send disaster relief funds, as made available, to other synods.

16. Approved the following recommendation on Congregation Vitality Crisis Funding:

WHEREAS, there is an immediate need for funding for Congregation Vitality Crises; therefore, be it

RESOLVED, to reduce ELCA Mission Support to 35% for the last four months of the fiscal year; and

to utilize the difference between the 43.25% to ELCA Mission Support and 35% to ELCA Mission Support to support congregational vitality crises needs; and to take the funding from non-budgeted operating expense.

Minutes of the Synod Council Meeting, November 14, 2022

17. Approved, in principle, Model #2 in the 2023 Assembly Budget Proposal; Continued the current registration fee of \$150 for assembly in 2023; and Discontinued payment of registration fees by the synod for Persons of Color or Language Other Than English and Persons Under 30 Years of Age.

Minutes of the Synod Council Meeting, November 14, 2022

18. Approved the recommendations of the South Carolina Synod Mission Endowment Fund Grant Committee to award grants in 2022 in the amount of \$19,520 to:

St. Luke Lutheran Church, Summerville	\$2,000
Outreach to Immobilized	
All Saints Lutheran Church, Mt. Pleasant	\$2,000
Play Area for Children and Adult with Auditory and Vibrating Stimulation	
Matthew 2540.....	\$2,000
Guatemala Land and Facility for School, Daycare and Vocational Studies	
South Carolina Lutheran Retreat Centers.....	\$4,000
Service Projects at Camp Kinard and Bed Coverings in Lodge Rooms	
SC Synod	\$3,000
CAGA (Anchor) Storytelling for Congregations	
James R. Crumley Jr. Archives.....	\$3,000
Feature Length Documentary Film: Life and Ministry of Frankie San	
Faith Lutheran Chapel, Pickens.....	\$1,520
Fellowship Meals in the Latino Tradition	
St. Peter's Lutheran Church, Pawley's Island.....	\$3,000
Applied Suicide Intervention Skills Training	

Minutes of the Synod Council Meeting, November 14, 2022

19. Approved the over expenditures in the Treasurer's Report, September 30, 2022.

Minutes of the Synod Council Meeting, November 14, 2022

20. Amended the budget for the fiscal year February 1, 2023- January 31, 2024, by lowering the projected congregational mission support to be more in line with what we have received in the fiscal year just ended; and Reduced ELCA Mission Support to 35%; and Utilized the difference of 8.25% between the 43.25% to Mission Support and 35% to Mission Support, as a split to South Carolina Synod Ministries (formerly congregational vitality crises needs) and synod assembly expenses (to align that budget item to reflect more accurately expected expenses).

Minutes of the Synod Council Meeting, February 27, 2023

21. Closed the funding for the Growing in God's Mission (GGM) Appeal and to deposit any GGM receipts received after January 31, 2023, to account #5140000-1, Contributions.

Minutes of the Synod Council Meeting, February 27, 2023

22. Affirmed the Strategic Plan Mission and Vision, South Carolina Synod; and entered a contract with GSB in the amount of \$4,295 for synod staff development; and to pay this amount from Growing in God's Mission Appeal, Account #1C, Discipleship-Renewing Congregations; and to continue negotiations with GSB to explore entering a contract with GSB for Synod Council development and executive coaching with Bishop Virginia Aebischer; and to pay the cost from Growing in God's Mission Appeal, Account #1C, Discipleship-Renewing Congregations.

Minutes of the Synod Council Meeting, April 24, 2023

VI. PERSONNEL

1. Granted on-leave-from-call status for The Rev. Thulisiwe N. Beresford beginning October 1, 2022; and for The Rev. Dan Kirkpatrick beginning September 2, 2022.
2. Voted to continue on-leave-from-call for the second year for the following rostered ministers:
3. Voted to continue on-leave-from-call for the third year.
4. Requested the Conference of Bishops, Evangelical Lutheran Church in America, extend on-leave-from-call status beyond five-years for The Rev. Steven B. Counts. The Conference of Bishops approved, as provided in bylaw 7.31.07.d. in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*, extension of on-leave-from-call status, renewable by the Synod Council on an annual basis up to a maximum of two years, for the following: *The Rev. Steven B. Counts*, ELCA Conference of Bishops, Actions Regarding Rosters, October 1, 2022
5. Continued to list on the roster of Ministers of Word and Sacrament of this church the following persons who retired in 2020-2021:
 - Rev. Patrick R. Appleget, May 27, 2022
 - Rev. Leroy Cannon, July 1, 2022.
 - Rev. Kathy E. Harris, December 1, 2022
6. Continued to list Deacon Harry Prim on the roster of ministers of Word and Service of this church as retired July 12, 2022.
7. Changed on-leave-from-call status to Study Leave for The Rev. Sherry P. Teves; and to leave the original date the leave began, October 2, 2020, thus allowing a maximum leave of six years.
8. Granted Family Leave for Deacon Mandi Whitley beginning May 2, 2022.
9. Granted Family Leave status to Deacon Shelley M. Allen beginning August 15, 2022.
10. Continued Family Leave status for Deacon Lexanne Graves for the fifth year.
11. Granted disability status to The Rev. Mikki Corley Gay, and to continue to list Pr. Gay on the roster of Ministers of Word and Sacraments of this church, in accord with 7.41.08., *Constitution, Bylaws, and Continuing Resolutions, Evangelical Lutheran Church in America* beginning August 27, 2022.
12. Renewed a Call to Interim Ministry, South Carolina Synod, to The Rev. Douglas E. Graul beginning August 16, 2022, for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.
13. Renewed the Call to Interim Ministry, South Carolina Synod, to The Rev. Karen Hawkins beginning December 1, 2022, for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.
14. Extended a Call to Interim Ministry, South Carolina Synod, to The Rev. Mark A. Scott beginning August 1, 2022, for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.
15. Extended a Call to Non-Congregational Service to the Rev. John M. Woods as Chaplain, Rice Estate, West Columbia, Lutheran Homes of South Carolina, beginning December 11, 2022.

16. Extended a Call to Interim Ministry, South Carolina Synod, to Pr. Michael T. Shackelford beginning March 17, 2023, for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions, Evangelical Lutheran Church in America.*

17. Extended a Call to Interim Ministry, South Carolina Synod, to Pr. Kathleen Miko beginning April 14, 2023, for two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions, Evangelical Lutheran Church in America.*

18. Granted Family Leave for Pr. Kristoffer K. Cox retroactively to November 1, 2018, in accord with 7.31.07.c. ELCA Constitution.

19. Extended a Call to Non-Congregational Service to Pr. H. Daniel Kirkpatrick as Director of Grief Resources and Education at Thomas McAfee Funeral Homes, Greenville, South Carolina, beginning April 5, 2023.

20. Extended a Call to Non-Congregational Service to Pr. Nathan T. Gragg as Development Officer, NovusWay Ministries Inc. beginning May 23, 2023.

21. Bishop Virginia S. Aebischer received a letter on February 8, 2023, from Pastor H. Klatt III regarding his ordination into the priesthood of the Anglican Church on February 9, 2023. By virtue of being ordained in the Anglican Church Pastor Klatt is removed from the Roster of ministers of Word and Sacrament, Evangelical Lutheran Church in America (ELCA). Pr. Klatt has been removed from the ELCA roster of ministers of Word and Sacrament and offered our prayers for this next chapter in his journey. As required when a rostered minister is removed from the roster, the files and records of Pr. Klatt have been sent to the Office of the Secretary, ELCA.

22. Affirmed the extension of calls by the North Carolina Synod to The Rev. Ruth Ann Sipe and The Rev. Ray Sipe as Lutheran Disaster Response Coordinators in the Carolinas beginning February 2023; and affirmed that these are term calls for three-years and a full-time call divided between the pastors.

Minutes of the Synod Council Meeting, December 18, 2022.

VII. INSTITUTIONS AND AGENCIES

1. Ratified the action of the Boards of Lutheran Services for the Aging and Lutheran Family Services in the Carolinas, on May 19, 2022, electing David Turner to each of their respective Boards of Trustees, to a term beginning September 2022 and ending September 2025.

2. Designated April 30, 2023, as Newberry College Sunday and invited the congregations of the South Carolina Synod to participate.

3. Designated September 17, 2023, as Lutheran Services Carolinas Sunday in the South Carolina Synod and to invite congregations to participate.

4. Ratified the bylaws of NovusWay Ministries, Inc. adopted by the Board of Trustees, August 2022.

VIII. SYNOD-AUTHORIZED WORSHIPING COMMUNITIES

1. Approved the following Synod-authorized Worshiping Communities on the territory of the South Carolina Synod, Evangelical Lutheran Church in America, for the calendar year 2023.

Synod-authorized Worshiping Communities

Columbia, Sagrada Familia (Holy Family)

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

2. Designated Restoration Chapel, Columbia, as a Synod-Authorized Worshiping Community Exploration; and designated Pr. Amanda Burke as Exploration Leader.

IX. SYNOD ASSEMBLY

1. Received the annual review of Synod Assembly elected committees by the Executive Committee on August 2, 2022, and reported that the persons on the synod assembly elected committees are available and current; and accepted the review of the Executive Committee as satisfying the annual review required by the Synod Council.

Minutes of the Synod Council Meeting, August 27, 2022

2. Received the *Resolution on a Faithful Approach to the Death Penalty in South Carolina* referred to the Synod Council by the South Carolina Synod Assembly, June 12-14, 2022; and commended the process outlined by The Rev. Emily Edenfield, Assistant to the Bishop, to work with the Criminal Justice Task Force and other interested persons to lead the synod in studying criminal justice in general, and the death penalty, thereby equipping and mobilizing congregations to address the issues of criminal justice, in reference to the death penalty; and requested that the task group give a progress report in each of the meetings of the Synod Council scheduled on November 14, 2022, February 27, 2023, and April 24, 2023, with the goal of bringing a report to the South Carolina Synod Assembly, June 8-10, 2023, with recommendations for ways the South Carolina Synod can faithfully and effectively engage state legislators.

Minutes of the Synod Council, August 27, 2022

3. Received the referral of the *Resolution on Faith Formation, Advocacy, and Care in Times of Trauma* from the Committee of Reference and Counsel, South Carolina Synod Assembly, June 12-14, 2022, to the Synod Council; and directed The Rev. Richard Carter, Assistant to the Bishop, identify persons to serve on a task force to curate or create resources to be used in times of traumatic events that rostered ministers, congregations and synod entities can draw upon; and requested that the task force give a progress report to the Synod Council beginning November 14, 2022.

Minutes of the Synod Council Meeting, August 27, 2022

4. Approved the *Minutes of the South Carolina Synod Assembly, June 12-14, 2022*, in principle, and allow Secretary Herlong and Bishop Virginia S. Aebischer to make editorial changes for publication in the *2022 Directory and Minutes of the South Carolina Synod, ELCA*.

5. Voted to hold the 2023 South Carolina Synod Assembly at Marriott Columbia, 1200 Hampton Street.

Minutes of the Synod Council Meeting, August 27, 2022

The Synod Council, meeting in regular session on April 4, 2022, 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

6. Designated the offerings received at the worship services of the 2023 South Carolina Synod Assembly to The Lifeline Fund to provide family education-debt repayments for rostered ministers.

Minutes of the Synod Council Meeting, February 27, 2023

7. Voted to provide ministry display spaces at the South Carolina Synod Assembly, June 8-10, 2023, for the following Synod sponsored Ministries, Institutions, Organizations, Synod related ELCA Ministries and Task Forces:

- SC Women of the ELCA
- South Carolina Lutheran Retreat Centers
- Southern Mutual Church Insurance Company
- Steward Leader's Network
- ELCA Foundation
- Lutheran Disaster Response Carolinas
- Newberry College
- ASIST Suicide Intervention Training Partnership
- James R Crumley Jr Archives
- Countybanc Insurance Services, Inc.
- NovusWay Ministries
- South Carolina Lutheran Men in Mission
- Thrivent
- Lutheran Homes of SC

and authorized the Executive Committee to approve requests for Ministry Displays received after the Synod Council meeting on April 24, 2023.

8. Received the Report of the Task Force on *Resolution on a Faithful Approach to the Death Penalty in South Carolina* with thanks and requested that Pr. Emily Hartmann, Assistant to the Bishop, present the report to the 2023 South Carolina Synod Assembly.

Resolution on a Faithful Approach to the Death Penalty in South Carolina

Report to Synod Council/Synod Assembly

At Synod Assembly in 2022, the Assembly passed the "Resolution on a Faithful Approach to the Death Penalty in South Carolina." The resolution is attached to this report. Its resolutions tasked Synod Council and the Criminal Justice Task Force with "lead[ing] our synod in studying criminal justice in general and the death penalty in particular, thereby equipping and mobilizing our synod congregations to address the issues of criminal justice in reference to the death penalty." It also resolved "that the efforts of this group be reported back to the 2023 Synod Assembly with recommendations for ways our entire South Carolina Synod can faithfully and effectively engage our State Legislators."

On August 27, 2022, Synod Council referred this matter to the Criminal Justice Task Force.

At its beginning, the Criminal Justice Task Force included Pr. Reggie Cruse (chair), Pr. Fred Klinker, Dr. Dennis Lambries of Newberry College, Mr. Bill Kendig, Pr. Don Costlow, Pr. Beth Costlow, and Pr. Emily Hartmann. Pr. Michael Price was invited to attend on behalf of Reference and Counsel and decided to become part of the task force.

The Task Force had several spirited conversations over the next few months about the facts related to the death penalty, the central questions of the conversation, and how this material could be most effectively communicated with and considered by South Carolina Lutherans.

At the end of October and beginning of November, Mr. Kendig and both Pastors Costlow resigned from the task force. Pr. Jason Schafer joined the work of the task force in November.

Currently, the task force includes Pr. Cruse, Pr. Klinker, Pr. Price, Pr. Schafer, and Pr. Hartmann. Neal Fischer has been an invaluable consultant and coworker with us on this project as well.

In late November, Pr. Hillary Taylor reached out to us. She is the Executive Director of South Carolinians for Alternatives to the Death Penalty (SCADP) and a United Methodist Minister. She has actively participated in meetings and work since that time.

Our work, over the course of this year, has included reviewing the ELCA Social Statement “The Death Penalty: An Issue for Moral Deliberation” and its study guide, which was published for use before the statement’s adoption in 1991. We considered the facts and impacts of capital punishment over the last 30 years. Dr. Lambries and Pr. Taylor were particularly helpful in this regard.

We also talked at length about how to present this material, with ideas ranging from a simple recommendation to read the social statement to workshops held in locations across the synod. After consulting with the synod’s Director of Communications, we noted that videos with discussion guides seem to be well received both in congregations and for individuals interested in various topics. Ultimately, the task force decided to put together a video addressing the main points of the discussion and assemble a resource guide for those who wish to learn more or engage with state legislators.

The video produced is approximately 20 minutes at full length. At the suggestion of Neal Fischer, we also made it available in two 10-minute halves and made a shorter version that can be shown at Synod Assembly or serve as a “teaser” to get people interested in watching the full video.

Full video: <https://www.youtube.com/watch?v=pIJLdirIdbM>

Teaser video: <https://www.youtube.com/watch?v=nKuvWayDqAE>

At the time of this report, Neal is continuing to work on polishing up the video edits. We are also continuing work on the resource sheet, which will include:

- A link to SCADP.org, where people can learn more, join in conversation with inmates and others, and connect with their lawmakers about specific bills (scadp.org/advocate)
- A link to the 1991 Social Statement and Study Guide (<https://elca.org/Faith/Faith-and-Society/Social-Statements/Death-Penalty>)
- A note that Lutherans who are interested in how our faith leads us into public witness can participate in the current social writing project, a Social Statement on Civics and Faith (<https://elca.org/civicsandfaith>).
- The Journal of Lutheran Ethics has a selection of articles and book reviews on Criminal Justice: <https://learn.elca.org/jle/category/criminal-justice/>

It is the hope of the task force that this video and these resources might be made available to the synod through the e-news and website soon after Synod Council, so that all Lutherans and especially voting members of the Synod Assembly can engage with them soon.

Pr. Emily Hartmann, Assistant to the Bishop, April 24, 2023

9. Received the Report of the Task Force on *Resolution on Faith Formation, Advocacy, and Care in Time of Trauma* with thanks and requested that Pr. Richard Carter, Assistant to the Bishop, present the report to the 2023 South Carolina Synod Assembly.

Resolution on Faith Formation, Advocacy, and Care in Time of Trauma Report to the Synod Council/Synod Assembly

A *Resolution on Faith Formation, Advocacy, and Care in Times of Trauma* was received at the South Carolina Synod Assembly, June 12-14, 2022, from the Committee of Reference and Council and referred to the South Carolina (SC) Synod Council.

The council, meeting in regular session on August 27, 2022, directed Pr. Richard T. Carter, Assistant to the Bishop, to identify persons to serve on a Task Force to curate and create resources that can be drawn upon by rostered ministers, congregations, and other entities during times of trauma and crisis.

Pr. Carter identified people to serve on the Task Force: Pr. Christina Johnson, Deacon Katie Justice, and Pr. Carl Taylor. The task force carried out its charge, working with offices of the Evangelical Lutheran Church in America (ELCA), e.g., Lutheran Disaster Response, Advocacy, Worship, and Augsburg Fortress Publishers, and reviewed current/relevant resources available through these entities. They also interviewed specialists and professionals within South Carolina, therapists, and emergency management personnel for resources.

The Task Force researched and addressed the following two resolves:

- 1) To review current and available Faith Formation resources that support rostered ministers in their work to address social issues, i.e., resources that will equip rostered ministers in their work for peace, justice, and advocacy within their contexts. To curate identified resources and provide points of access.

- 2) To develop a crisis response team that will create and curate immediate resources to congregations in the event of unforeseen emergencies or crisis. To include liturgies, social media posts and communication material for all ages.

After extensive review of current available resources, various vendors, publishers and interviews of professional therapist, emergency management personnel and resources within our own church body, ELCA, it was concluded that each of the two resolves are addressed, and resources are available on a current basis through the churchwide office of the ELCA.

In addition, the North Carolina Synod and South Carolina Synod, through a grant from our churchwide office of Lutheran Disaster Response, have partnered together to Call, Pr. Ray and Pr. Ruth Ann Sipe, as Disaster Coordinators and Network Builders, to be a resource to congregations.

Therefore, it is recommended that no further action is necessary by the South Carolina Synod to curate or create additional resources. Through our efforts as a church together and our Mission Support dollars, materials and resources are readily available and timely when disaster and trauma occur. Examples of resources and materials available can be found, <https://ldrcarolinas.org/> and <https://elca.org/resources/>

Pr. Richard Carter, Assistant to the Bishop, April 24, 2023

10. Consultation Committee Rostered Minister, Term Ending 2026 Vacancy

The Rev. James H. Nichols died January 2, 2023. While his death was foremost a great loss to his family, friends, and this synod, his death also created a vacancy on the Consultation Committee. Pr. Nichols was elected in 2020 to a six-year term ending 2026. The runner up in the election at the 2020 assembly was Rev. N. Gregory "Greg" VanDyke. Since the ballot requires two names for vote by assembly, the name of Rev. Wayne C. Kannaday is also offered as a rostered minister who is eligible for this position. Pr. Kannaday was the runner up in the election for this category at the 2022 assembly. Both names have, therefore, appeared on the ballot for this position in 2020 and 2022 and both were runners up in the elections. The proposed ballot was reported to Mr. Kevin Wicker, Chair, 2023 South Carolina Synod Assembly Nominating Committee to request that the 2023 Assembly Nominating Committee place this category and these two names on the ballot at the 2023 assembly. The Nominating Committee will place the names of Pr. VanDyke and Pr. Kannaday on the ballot for election at the 2023 South Carolina Synod Assembly.

Consultation Committee Rostered Minister, Term Ending 2026

Rev. N. Gregory "Greg" VanDyke

Rev. Wayne C. Kannaday

This proposal is in accord with the *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*.

S10.03. The functions of the Synod Council shall be to:

- f. Fill vacancies until the next regular meeting of the Synod Assembly except as may otherwise be provided in the constitution or bylaws of this synod and determine the fact of the incapacity of an officer of this synod.

X. SYNOD COUNCIL

Approved the following meeting dates and times of the Synod Council 2023-2024:

August 26, 2023.....10:00 a.m. Synod Council Retreat In-Person
November 13, 20233:00 p.m. Online
February 26, 20243:00 p.m. Online
April 22, 2024.....12 Noon In-Person

XI. SYNOD OFFICE HOLIDAY SCHEDULE

Approved the synod office holiday schedule for 2023-2024:

January 2.....New Year's Day

January 16.....Martin Luther King, Jr. Day
 April 6Good Friday (Thursday is taken off)
 May 29.....Memorial Day
 June 12-13*Post-Synod Assembly Compensation Days
 July 4Independence Day
 September 4.....Labor Day
 November 22-23.....Thanksgiving Day (the preceding Wednesday is taken)
 December 21-January 1...Christmas Eve (Thursday is taken off) through New Year's Day

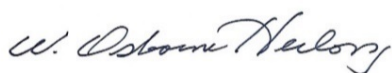
*The Synod Office is closed on the two days following Synod Assemblies. All staff members receive one additional Synod assembly day off to be taken by July 31.

XII. PROPOSED BUDGET SOUTH CAROLINA SYNOD 2023-2024

***RECOMMENDATION FOR ASSEMBLY ACTION**

Recommends the following budget in the amount of \$2,445,000 for the fiscal year February 1, 2024 – January 31, 2025, for adoption by the 2023 South Carolina Synod Assembly.

See attached 2024-2025 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 2024-2025**

	Approved Amended Budget <u>2023-2024</u>	Proposed Budget <u>2024-2025</u>
Mission Support and Other Revenue		
Congregational Support Synod-Churchwide (1)	2,380,000	2,360,000
Fees-Assembly	55,000	13,000
Investment Income	60,000	50,000
Other Income	32,500	22,000
Carryover/Constitution Provision S15.14. (2)	36,054	0
Total Revenue	2,563,554	2,445,000
Benevolence and Expenditures		
Mission Benevolence		
ELCA Support (1)	805,000	690,000
SC Synod Ministries Support	28,138	115,000
Joint Ministries Region 9 Support	11,000	11,000
Bishop's Discretionary Fund	5,000	5,000
Archives	6,000	6,000
ELCA Regional Gift Planner	10,000	10,000
Southern Seminary	77,000	77,000
SC Lutheran Retreat Centers	54,000	54,000
NovusWay	12,800	12,800
Newberry College	12,800	12,800
Lutheran Homes	12,800	12,800
Lutheran Services Carolinas	12,800	12,800
Totals	1,047,338	1,019,200
Ministries		
Category 1-Rostered Ministry	20,150	26,050
Category 2-Congregations & Lay Leaders	109,700	109,000
Category 3-New Leader Development	268,816	270,641
Category 4-Connections & Resources for Ministry (3)	287,150	135,474
Totals	685,816	541,165
Operating Expenses		
Salaries, Benefits and Related (4)	745,000	793,000
Operating Expenses	85,400	91,635
Totals	830,400	884,635
Total Benevolence and Expenditures	2,563,554	2,445,000

Note #1 ELCA support for 2023/24 is 35% of unrestricted congregational support.
ELCA support for 2024/25 is 30% 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 2023/24 and 2024/25 budgets for the annual assembly of \$205,000 (in person) and \$52,000 (online) [respectively] are included in Category 4 - Connections & Resources for Ministry.

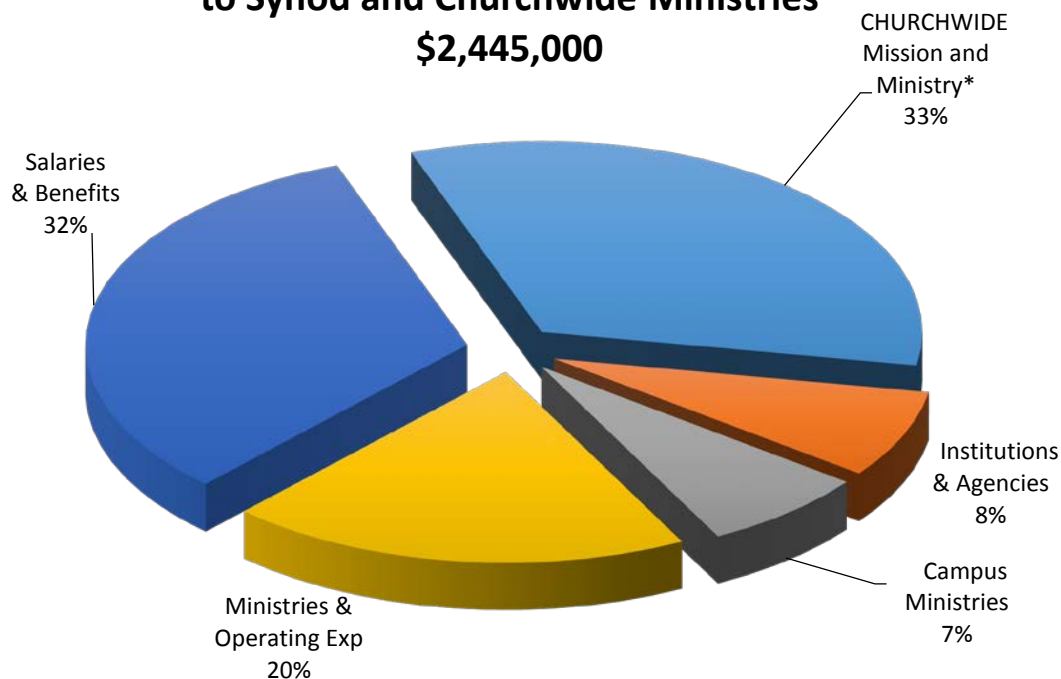
Note #4 The 2024/25 budget for salaries includes a 5% cost of living increase for the synod staff.

South Carolina Synod, ELCA 2024-2025 Proposed Budget

\$816,000	Churchwide Mission and Ministry
\$182,200	Institutions & Agencies
\$173,441	Campus Ministries
\$480,359	Ministries & Operating Expenses
\$793,000	Salaries & Benefits

\$2,445,000	

Mission Support from Congregations to Synod and Churchwide Ministries \$2,445,000



Ministries & Operating Expenses

Category One

Rostered Ministry

Category Two

Congregations & Lay Leaders

Category Three

New Leader Development

Category Four

Connections & Resources for Ministry

Discretionary Fund/Archives/ELCA Gift Planner

Operating Expenses

Campus Ministries

The Citadel

Clemson University

College of Charleston

Converse College

Lander University

Medical University of South Carolina

University of South Carolina - Spartanburg

University of South Carolina - Columbia

Winthrop University

Wofford College

Institutions & Agencies

SC Lutheran Retreat Centers

Lutheran Homes of SC

NovusWay Ministries

Newberry College

Lutheran Theological Southern Seminary

Lutheran Services Carolinas

*ELCA Support for 2024-2025 is 30% of unrestricted congregational support

**SOUTH CAROLINA SYNOD
2024 COMPENSATION GUIDELINES
FOR ROSTERED MINISTERS**

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

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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 2024 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 \$301,659. 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 2024 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-2023-business-use-increases-3-cents-per-mile>). 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.

We ask that Compensation Guidelines be used and compensation be pro-rated for part time given the pastor or deacon's 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-2023-business-use-increases-3-cents-per-mile>) 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 provided 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-2023-business-use-increases-3-cents-per-mile>),
- Housing allowance and social security allowance calculated on the part-time base salary,
- Health and Retirement benefits as needed for actual expense,

- Reimbursements for congregational expenses (e.g. continuing education, synod assembly, 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.

Stated Supply Pastors

A Stated Supply serves the same congregation under a covenant created between the Congregational Council, the Pastor, and the Office of the Bishop. The Stated Supply leads Sunday worship and perhaps 1-5 hours per week for visits or other pastoral responsibilities.

Supply Pastors

A Supply Pastor is one who fills in one Sunday at a time (e.g. while the pastor is on vacation). The Supply Pastor should be compensated on the day of service.

A Supply Pastor shall receive:

1. Preaching:
 - One worship service (regardless of the day or type of service) -- \$200 minimum
 - Each additional service -- \$50
2. Mileage shall be reimbursed at the current IRS (<https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2023-business-use-increases-3-cents-per-mile>) rate per mile
3. All reasonable hotel and meal costs shall be reimbursed.
4. Visitation or other responsibilities beyond the contracted/agreed time -- \$50 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. Brueschoff.

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

APPENDIX B

MUTUAL MINISTRY EVALUATION PROCESS

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

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

The goals of the review are:

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

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

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

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

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

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

CONGREGATIONAL REVIEW OF PASTORAL MINISTRY

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

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

PREACHING –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

TEACHING –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

LEADING WORSHIP –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

PASTORAL CARE –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

LEADERSHIP & PLANNING (ADMINISTRATION) –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

COMMUNITY MINISTRY & LARGER CHURCH LEADERSHIP –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

PROPHETIC MINISTRY –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

PEOPLE SKILLS –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

CONTINUING EDUCATION –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

PERSONAL LIFE –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

YOUTH MINISTRY –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

WEDDINGS AND FUNERALS –

Circle one: 1 2 3 4 5

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

b. What does the pastor need to improve?

CONGREGATIONAL REVIEW OF DEACON MINISTRY

(These are suggested questions and are not all applicable to everyone.)

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

ROSTERED MINISTER(S) MINISTRY REVIEW OF THE CONGREGATION

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

Are members willing to participate?

Circle one: 1 2 3 4 5

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

Is there positive interaction between members?

Circle one: 1 2 3 4 5

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

Is there a feeling of Christian community?

Circle one: 1 2 3 4 5

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

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

Circle one: 1 2 3 4 5

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

Does the congregation serve the needs of the community?

Circle one: 1 2 3 4 5

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

Is there willingness for outreach on the local level?

Circle one: 1 2 3 4 5

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

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

Circle one: 1 2 3 4 5

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

Is there willingness for outreach to the world?

Circle one: 1 2 3 4 5

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

APPENDIX C

APPLICATION FOR SABBATICAL

Name: _____

Address: _____

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

In existing ministry since:

Proposed period of sabbatical from: _____ to _____.

Congregation approved sabbatical

___ By Call ___ By Resolution.

Date Approved: _____

Brief preliminary explanation of proposal:

Preliminary statement of Intended Benefits:

Site of Study/Experience:

Approximate costs to the Rostered Minister:

\$ _____ Tuition & housing \$ _____ Transportation

\$ _____ Food and incidentals

Available Continuing Education funds are: _____

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

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

Pastor/Deacon

Council President

APPENDIX D

INSTRUCTIONS FOR ONLINE EXCEL COMPENSATION WORKSHEETS

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

Compensation Worksheet Instructions for Rostered Pastors – Housing Allowance

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

1. For the base salary number you should review the Rostered Pastors compensation matrix (**Appendix A**) and find the appropriate amount that reflects your Pastor's years of active service. When this amount is found you should manually input this number into the excel spreadsheet in box C4.
2. If your Pastor has additional education merits, skills, etc. it is appropriate to add an additional amount to the Pastors base salary in box C5.
3. The housing allowance should be equal to at least 30% of the base salary (the sum of boxes C4 & C5). When this number is determined please input it into box C6.
4. You should see additional boxes making calculations at this point. Your Social Security Allowance (composed at the rate of 16.459%), Cash Salary, and Defined Compensation have all been calculated for you, therefore you may proceed to letter K on your worksheet.
5. Letter K calculates Health and Pension plan benefits. You will see that most of the calculations have already been made, with two exceptions in boxes C 24 and C 25. Box C 25 asks for the cost value of your Pastor's healthcare benefits. To calculate this cost value you must use the Portico Benefit Services Cost Benefit Calculator found here:

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

When you click on this link (or enter it into your web browser) you will be taken to the calculators page of the Portico Benefit Services website. Choose the 2024 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 2024 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 2024 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.)

2024 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 .

2024 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.

2024 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 .