#### REPORT OF THE SYNOD COUNCIL Bulletin of Reports South Carolina Synod, 2024-2025

Preface: Meeting Dates and Organization of Synod Council Committees

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**NOTE:** Items marked with an asterisk (\*) require action by the SC Synod Assembly. All other items are reported as information. <sup>+</sup> Provisions are common to all synods of the ELCA.

#### PREFACE

Since the 2024 South Carolina (SC) Synod Assembly, Evangelical Lutheran Church in America (ELCA), the Synod Council has met on the following dates: August 24, 2024; November 11 2024; February 24, 2025; and April 28, 2025. The Synod Council organized itself into the following committees:

- **Executive:** The officers of this synod and two members of the Synod Council: Ms. Cindy Davis (at large) and Rev. Joanna Gragg (at large).
- **Constitution:** Rev. W. Osborne Herlong Jr., chair; Mr. Daniel Crofts, Rev. Gregg Hoffman, Mr. Jeffrey Stringer, Ms. Gail Buchanan, Ms. Becky Koch, Mr. Willliam Newmyer, and Rev. Henry M. Moody, Jr., advisory.
- **Finance:** Ms. Cindy Davis, chair; Mrs. LaTynia Taylor; Mr. Raymond L. Hendrix Jr., Treasurer; Rev. W. Osborne Herlong Jr.; Ms. Charlene Fink, Synod Accountant; Ms. Donna Poulnot; Mr. Ron Walrath; Bernie Lee and Ms. Sheila Caughman.
- **Personnel:** Rev. Rachel Hoffman, chair; Rev. Joshua (Josh) Kestner; Richard Davis; Cheryle Noyes; Ellen Girardeau; and Nancy Appel.
- Property: Ms. Beth Trump, chair; Mr. Randy Fellers; and Rev. Rusty Kehl.

#### I. APPOINTMENTS

1. Appointed Mr. Tex Davis, as judicatory representative to the Board of Directors, South Carolina Christian Action Council.

2. The Executive Committee appointed the following people to the Mutual Ministry Committee: Ms. Diane Wicker, Convener; Rev. Bobby Morris; Deacon Lexanne Graves, Synod Council; and Mr. Mike Hartzog.

3. Appointed the following persons to the South Carolina Synod Assembly Nominating Committee for a term of two-years, 2025-2026: Rev. Jackie Utley, Ascension, Columbia; Midlands Conference; Rev. Ken Gillikin, Epiphany, Rock Hill, Upstate Conference; Ms. Sheree Caughman, Cedar Grove, Leesville, Western Conference; Rev. Christina Johnson, King of Glory, N. Myrtle Beach, Eastern Area; Mr. Jeffrey Stringer, Synod Council, Redeemer, Greer, Northern Area; and Rev. Wade Roof, Mt. Tabor, West Columbia, Central Area.

Those persons serving 2024-2025 terms include: Ms. Silke Prylik, Christ, Hilton Head, Amelia Conference; Mr. Elliot Cox, St. Mark, Isle of Palms, Coastal Conference; Ms. Linda Albert, St. Philip, Myrtle Beach, Epiphany Conference; Mr. Richard Delap, Trinity, Greenville, Foothills Conference; Mr. Zach Lindler, St. Thomas, Chapin, Heartland Conference; and Deacon Deborah Poole, Pisgah, Lexington, Saxe Gotha Conference.

4. Appointed Ms. Silke Prylik and Mr. Elliot Cox as Co-Chair, 2025 South Carolina Synod Assembly Nominating Committee.

5. Appointed Mr. Bernie Lee, Synod Council, to the Audit Committee.

6. Appointed a Table and Structure Committee to review Chapter 11 of the Synod Constitution, (Tables, Networks, Task Force and Committees); and the Strategic Plan Ministry Result Areas (Synod Council and Staff, Rostered Leaders, Congregation and Lay Leaders, Raising up New Leaders); and appointed Deacon Lexanne Graves, convener, Deacon Kim Heindl, Rev. Rick Carter, Raymond Hendrix, Neal Fischer, Charlene Fink, Rev. Megan Lineberger, Rev. Joanna Gragg, Rev. Ozzie Herlong, Rev. Matt Titus and Tex Davis; and requested that the committee bring a report to the meeting of the Synod Council on November 11, 2024.

7. Accepted the resignation of Ms. Linda Albert, St. Philip, Myrtle Beach, Epiphany Conference, after serving a one-year of a two-year term on the South Carolina Synod Assembly Nominating Committee and to appoint Ms. Sallie Folk, St. Luke, Florence, to fill the vacancy for a one-year term expiring 2025.

8. 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. Joyce Rose-Harris, and Rev. Joanna Gragg, respectively.

9. Re-appointed The Rev. Patti Sue Burton-Pie to the Audit Committee, South Carolina Synod, to a three-year term expiring 2027; and authorized the Executive Committee to make another appointment if Pr. Burton-Pie declines.

10. Re-appointed The Rev. Patti Sue Burton-Pye as Chair of the Audit Committee for the calendar year 2025.

11. Approved the following resolution:

WHEREAS, the term of Deacon Lexanne Graves, vice-president, expires at the South Carolina Synod Assembly, June 12-14, 2025; and

WHEREAS, the term of the newly elected vice-president shall begin on August 15, 2025, which is the time designated by the Synod Council in the meeting on November 13, 2023; and

WHEREAS, the Synod Constitution provides the process of ecclesiastical ballot in S9.04.; S9.04.A94.; and S9.05.; therefore, be it

Resolved, that a Vice President Election Committee be appointed for the following purposes:

- Research the best practices for an election process from other synods and the ELCA
- Educate and inspire the synod as the synod engages in a discernment process
- Offer forums to identify the attributes, gifts and time commitment needed for this office;

and be it further

*Resolved*, to appoint to the committee Rev. Rachel Hoffman, Ellen Girardeau, Bill Newmyer, Rev. Mary Finklea, Jeffrey Stringer, and Nancy Appel; and be it finally *Resolved*, to request that the committee select a chair when the committee convenes for the first meeting.

12. Appointed Philip Bingenheimer Ebenezer, Columbia, to the Audit Committee, Term Expiring 2026.

13. Approved the appointment of Beth Trump as Property Manager, South Carolina Synod, for a oneyear, renewable term beginning April 28, 2025, and to authorize Ms. Trump to carry out the following duties in the description of the manger position, approved by the Synod Council on April 4, 2022: To approve a Property Manager, a non-stipend position, South Carolina Synod, to manage and oversee the maintenance, repair and sale of church properties obtained through the Holy Closure Process; and To approve the position annually by the Synod Council; and To approve a Property Manager who is annually appointed to the Property Committee by the Synod Council; and To entitle the person serving in this capacity to indemnification in accord with †S16.02., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod* as a committee member; and To allow this position to be under the direction of the SC Synod Council and the bishop; andTo report to the Synod Council and the bishop; andTo authorize the Property Manager to enter maintenance contracts, choose a realtor, and negotiate the selling of church properties received through Holy Closures and approved for sale by the Synod Council and upon the recommendation of the bishop or the bishop's appointee; and To pay all expenses of the Property Manager incurred in the fulfillment of said duties, including but not limited to, mileage at the IRS business standard mileage rate, lodging, and meals.

#### **II. PROPOSED 2026 COMPENSATION GUIDELINES**

#### **\*RECOMMENDATION FOR ASSEMBLY ACTION ON 2026 COMPENSATION GUIDELINES**

# Recommends the 2026 Compensation Guidelines for Rostered Ministers, South Carolina Synod, for adoption by the 2025 South Carolina Synod Assembly.

The proposed 2026 Compensation Guidelines for Rostered Ministers are available on the documents page of the assembly Website under Recommendations and Notices from the Synod Council for action by the assembly.

#### **III. CONGREGATIONS**

1. Approved the following resolution:

WHEREAS, St. Barnabas, a congregation of the Evangelical Lutheran Church in America, South Carolina Synod, 45 Moultrie St., Charleston, South Carolina, and Parkside, a congregation of the Presbyterian Church, USA, Charleston Atlantic Presbytery have approved a Union Congregation Plan of Agreement, on April 28, 2024, and January 14, 2024, respectively, therefore be it

*Resolved,* to approve the Union Congregation Plan of Agreement between St. Barnabas, a congregation of the Evangelical Lutheran Church in America, South Carolina Synod, and Parkside, a congregation of the Presbyterian Church, USA, Charleston Atlantic Presbytery; and finally, be it

*Resolved,* that the Union Congregation Plan of Agreement is effective upon both the approval of the Synod Council, Evangelical Lutheran Church in America, South Carolina Synod and the Presbyterian Church, USA, Charleston Atlantic Presbytery.

Minutes of the Synod Council Meeting, November 11, 2024

2. Approved the following resolution:

WHEREAS, St. Barnabas, a congregation of the Evangelical Lutheran Church in America (ELCA), South Carolina Synod, 45 Moultrie St., Charleston, South Carolina, and Parkside, a congregation of the Presbyterian Church, USA, Charleston Atlantic Presbytery have approved a Union Congregation Plan of Agreement, on April 28, 2024, and January 14, 2024, respectively; and

WHEREAS, St. Barnabas, a congregation of the Evangelical Lutheran Church in America, South Carolina Synod, 45 Moultrie St., Charleston, South Carolina, and Parkside, a congregation of the Presbyterian Church, USA,

Charleston Atlantic Presbytery have approved a constitution that is adequately in accord with the 2022 *Model Constitution for Congregations of the Evangelical Lutheran Church in America*, on October 27, 2024, and November 10, 2024, respectively, and

WHEREAS in accord with this constitution in C1.01. The name of this congregation shall be Parkside Church at Historic St. Barnabas; therefore, be it

*Resolved*, to approve the constitution, St. Barnabas, a congregation of the Evangelical Lutheran Church in America, South Carolina Synod, 45 Moultrie St., Charleston, South Carolina, and the constitution of Parkside, a congregation of the Presbyterian Church, USA, Charleston Atlantic Presbytery, which is adequately in accord with the *2022 Model Constitution for Congregations of the ELCA.* 

Minutes of the Synod Council Meeting, November 11, 2024

3. Approved the following resolution:

WHEREAS, Bishop Virginia S. Aebischer received a resolution on April 17, 2025, from Andrew A. Mathias, Attorney at Law, stating that Silverstreet Evangelical Lutheran Church, Silverstreet, hereafter designated as "Silverstreet", voted unanimously on January 5, 2025, to authorize the taking of action to dissolve pursuant to Article \*C6.04.a. of the Constitution of Silverstreet; and

WHEREAS, Silverstreet, maintains as its pastor a person who is neither on this church's roster of ministers of Word and Sacrament; nor a minister of Word and Sacrament of a church body with which this church has established a relationship of full communion, nor a minister of Word and Sacrament as further defined in 9.23., *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America (ELCA)*; therefore, be it

*Resolved*, that the relationship of Silverstreet with the ELCA Synod of South Carolina Synod is terminated because of the actions of the congregation described above; and be it further,

*Resolved*, that the Synod Council conveys its deepest regret to the congregation that Silverstreet is removed from the roster of congregations of this church; and be it finally

*Resolved*, that the removal of Silverstreet from the roster of congregations of the ELCA Synod of South Carolina be effective April 28, 2025.

4. Approved the following resolution:

WHEREAS, Mt. Tabor Evangelical Lutheran Church, Little Mountain, hereafter designated as "Mt. Tabor", after the first vote to disaffiliate on January 26, 2025, ceased to communicate with the synod additional actions; and

WHEREAS, the leadership failed to comply with the constitution and did not follow the process in *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America (ELCA)* provision 9.62.g.; and

WHEREAS, it was reported in a church bulletin that the leadership conducted a second vote to disaffiliate on March 16, 2025, which was less than the 90 days required from the first vote; and

WHEREAS, Mt. Tabor maintains as its pastor a person who is neither on this church's roster of ministers of Word and Sacrament; nor a minister of Word and Sacrament of a church body with which this church has established a relationship of full communion, nor a minister of Word and Sacrament as further defined in 9.23., *Constitution, Bylaws, and Continuing Resolutions of the ELCA*; therefore, be it

*Resolved,* that the relationship of Mt. Tabor with the ELCA Synod of South Carolina is terminated because of the actions of the congregation described above, and be it further,

*Resolved, that* the Synod Council conveys its deepest regret to the congregation that Mt. Tabor is removed from the roster of congregations of this church; and be it finally

*Resolved*, that the removal of Mt. Tabor from the roster of congregations of the ELCA Synod of South Carolina be effective April 28.2025.

#### IV. CONSTITUTION, BYLAWS AND CONTINUING RESOLUTIONS

#### \*RECOMMENDATION FOR ASSEMBLY ACTION ON PROPOSED AMENDMENTS TO BYLAWS: CONSTITUTION, BYLAWS, AND CONTINUING RESOLUTIONS, SOUTH CAROLAIN SYNOD, ELCA.

The Mission and Vision, South Carolina Synod is available on the documents page of the assembly website under additional information. Rationale: The change to these bylaws gives the Synod Council the authority to carry out the policies and mission of this synod. The amendment also gives flexibility to change them as

needs change. To amend in accord with \*S18.20., \*S18.21. by two-thirds vote of voting members present and voting.

1. Recommends the amendment *en bloc* of the following bylaws, *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod,* ELCA, for adoption by the 2025 South Carolina Synod Assembly by amending bylaw S10.07.05.; striking bylaw S11.01.03.; and striking the word "TABLES" under the header of Chapter 11.

> Additions are <u>Underscored</u> Deletions are <del>struck through</del> in the previous text.

#### Chapter 10. SYNOD COUNCIL

- S10.07. The composition of the Synod Council, the number of its members, and the manner of their selection, as well as the organization of the Synod Council, its additional duties and responsibilities, and the number of meetings to be held each year shall be as set forth in the bylaws.
- S10.07.05. The Synod Council shall appoint annually the convener of each table in accordance with S11.01.03. The convener of each table, in consultation with the Office of the Bishop, shall appoint the convener of each network. <u>have the authority to carry out the policies and</u> mission of this synod, in accordance with S11.01.02.

#### Chapter 11.

### TABLES, NETWORKS, TASK FORCE AND COMMITTEES

- **†S11.01.** There shall be an Executive Committee, a Consultation Committee, a Committee on Discipline, a Mutual Ministry Committee, an Audit Committee, and such other committees as this synod may from time to time determine. The duties and functions of such committees, or any other organizational units created by this synod, and the composition and organizational structure of such units, shall be as set forth in this constitution or in the bylaws or continuing resolutions, and shall be subject to any applicable provisions or requirements of the constitution and bylaws of the Evangelical Lutheran Church in America.
- S11.01.02. This synod shall have a structure to initiate, implement, and oversee the programs and priorities of this synod receiving direction and counsel from the Synod Assembly and the Synod Council.
- S11.01.03. This synod shall have the following organizational units: a. A Deepening Discipleship Table b. A Community Engagement Table c. A Communication and Technology Table

(End of recommendation on en bloc amendment.)

2. Assembly: Procedures and Elections

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 2025 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.A23. In reviewing proposed memorials, resolutions, and main motions, the Committee of Reference and Counsel may edit, prepare an alternative memorial, resolution, or motion, or consolidate into a single proposed action multiple memorials, resolutions, or main motions on the same or similar subjects. Whenever the Committee of Reference and Counsel recommends an edited or alternative memorial, resolution, or motion, the report to the assembly shall also contain the original maker's text.
- S7.01.B23. The Committee of Reference and Counsel shall report its recommendations on memorials, resolutions, and main motions to the Synod Assembly. Such recommendations do not require a second. When the Committee of Reference and Counsel recommends approval, the committee's recommendation shall be the main motion before the assembly. When the Committee of Reference and Counsel recommends the adoption of a substitute or alternative motion, the committee's recommendation shall be the main motion before the assembly. When the Committee is recommendation shall be the main motion before the assembly. When the Committee's recommendation shall be commendation shall be the main motion before the assembly. When the Committee of Reference and Counsel recommends referral, the committee's recommendation shall become the main motion before the assembly. When the Committee of Reference and Council recommends that the assembly decline a proposed memorial, resolution, or main motion, the recommendation shall be reported to the assembly. If the author or another voting member wishes to bring the declined proposed memorial, resolution, or main motion before the assembly, and the committee's recommendation shall become the main motion before the assembly move the matter, and it shall become the main motion before the assembly, and the committee's recommendation shall be received for information.
- S7.01.C11. 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.

- S7.11.03. Voting members shall attend meetings of the assembly.
- S7.11.05. At the regular annual meeting, the Synod Assembly shall approve a budget for the following fiscal year.
- 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.
- S7.21.01. 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.
- **†**S7.23. 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.
- S7.28. 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.

#### Chapter 8. OFFICERS

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

- S8.20. Vice president
- **†**S8.21. The vice president shall be elected by the Synod Assembly. The vice president shall be a layperson. The vice president shall be a voting member of a congregation of this synod. The vice president shall not receive a salary for the performance of the duties of this office.
- S8.22. The vice president shall chair the Synod Council.
- 8.50. General Provisions

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

- a. The bishop of this synod shall be elected to a term of six years and may be reelected.
- b. The vice president and secretary of this synod shall be elected to a term of six years and may be reelected. The officer shall serve until a successor takes office.
- c. The treasurer of this synod shall be elected to a term of six years and may be reelected. The treasurer shall serve until a successor takes office.
- **†**S8.52. The terms of the officers shall begin on the first day of the third month following election or, in special circumstances, at a time designated by the Synod Council.
- **†**S8.53. Each officer shall be a voting member of a congregation of this synod, except that the bishop need not be a member of a congregation of this synod at the time of election.

#### Chapter 9. NOMINATIONS AND ELECTIONS

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

determined by the Executive Committee.

f. The Executive Committee may adopt other procedures or protocols as are necessary to provide for background checks for nominees and newly elected synodical officers and shall report such actions to the Synod Council.

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

- S9.03.02. The Nominating Committee shall strive to ensure that all persons nominated for any position possess the necessary competence and experience for the position. The committee shall, insofar as possible, insure that all geographic areas of this synod are represented among the nominees.
- S9.03.03. Any nominations from the floor shall meet the same criteria as required for the position for which nominated.
- S9.03.05. Any qualified person shall be eligible for election to and simultaneous service on one board and one committee. No person, except the bishop of synod, shall be eligible to serve simultaneously on two elective boards. No elected member of the Synod Council shall serve simultaneously on any other elective board or committee.
- S9.04. The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Threefourths of the legal votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Threefourths of the legal votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons (plus ties) who received the greatest number of legal votes on the second ballot, and two-thirds of the legal votes cast shall be necessary for election. The fourth ballot shall be limited to the three persons (plus ties) who receive the greatest number of legal votes on the third ballot, and 60 percent of the legal votes cast shall be necessary for election. On subsequent ballots a majority of the legal votes cast shall be necessary for election. These ballots shall be limited to the two persons (plus ties) who receive the greatest number of legal votes on the previous ballot.

#### S9.04.A94. An "ecclesiastical ballot" is an election process:

- a. In which on the first ballot the name of any eligible individual may be submitted for nomination by a voting member of the assembly;
- b. Through which the possibility of election to office exists on any ballot by achievement of the required number of votes cast by voting members of the assembly applicable to a particular ballot;
- c. That precludes spoken floor nominations;
- d. In which the first ballot is the nominating ballot if no election occurs on the first ballot;
- e. In which the first ballot defines the total slate of nominees for possible election on a subsequent ballot, with no additional nominations permitted;
- f. That does not preclude, after the reporting of the first ballot, the right of persons nominated to withdraw their names prior to the casting of the second ballot;
- g. In which any name appearing on the second ballot may not be subsequently withdrawn;
- *h.* That does not preclude an assembly's adoption of rules that permit, at a defined point in the election process and for a defined period of time, speeches to the assembly by nominees or their representatives and/or a question-and-answer forum in which the nominees or their representatives participate; and
- *i.* In which the number of names that appear on any ballot subsequent to the second ballot shall be determined in accordance with provisions of the governing documents (or, if the governing documents are silent, in accordance with rules adopted by the assembly).

- S9.05. The vice president shall be elected by the Synod Assembly by ecclesiastical ballot as specified in S9.04.
- 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.

(End of constitutional provisions, bylaws, and continuing resolutions to guide the procedures and elections in the 2025 South Carolina Synod Assembly)

3. Amended the continuing resolution S12.01.C24., Synod Constitution by adding Synod-authorized Exploration, Greenville, Christ the King; re-codified continuing resolution S12.01.<del>C2</del>4.<u>C25.</u>

Additions are <u>Underscored</u> Deletions are <del>struck through</del> in the previous text.

S12.01.-C24.C25. 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.

NORTHERN AREA

Foothills

<u>Synod-authorized Exploration</u> <u>Greenville, Christ the King</u>

4. Amended continuing resolution, S12.01.C23., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod,* by striking Columbia, Restoration Chapel and re-codified continuing resolution S12.01.C23.C24.

S12.01. <u>C23</u>.<u>C24.</u> 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.

Deletions are struck through in the previous text

#### CENTRAL AREA Midlands

Synod-authorized Worshiping Community Columbia, Restoration Chapel

#### **V. FINANCIAL MATTERS**

1. Received the report of the Audit Committee with gratitude and referred the recommendation to Raymond Hendrix, Treasurer, regarding congregations need to return the remittance "green sheet" along with their remittance to ensure proper accounting.

Minutes of the Synod Council Meeting, August 24, 2024

2. Approved the Lifeline Fund Sustainability Plan to provide for education debt repayments for rostered ministers, provide for Financial Management Education for Candidates and Rostered Ministers, and encourage congregations to join in theological education alleviating the financial burden that arises from theological education debt over four years.

Minutes of the Synod Council Meeting, August 24, 2024

3. Approved the recommendations of the South Carolina Synod Mission Endowment Fund Grant Committee to award grants for the year 2024-2025 in the amount of \$21,000 to: The Sorgy Bottom Boys from St. Luke, Prosperity. \$500

The Soggy Bottom Boys from St. Luke, Prosperity	\$500
Sound system for music for nursing home residents and individuals who often feel isolated and	
disconnected.	
Crossroads, Indian Land	\$500
Fund the Blessing Box and provide food security for elementary children of Indian Land School.	
James R. Crumley Jr. Archives	
Create a platform that keeps constituency information organized and accessible, develop a databa easier mailings, expand # of donors, raise funds for future.	ise for
WELCM (Winthrop Ecumenical Lutheran Campus Ministry	\$1,000
Cohort Fund Development course designed for campus ministry to expand donor and participation South Carolina Synod 200 <sup>th</sup> Anniversary Planning Team	base.
To provide a portion of funding for the 200th Anniversary Celebration Banquet, South Carolina Syn	od
Assembly, June 12-14, 2025.	
Lutheran Disaster Response Carolinas, part 1	. \$7,500
Fund three different disaster preparedness and response projects which are not covered by the but	
operating fund of LDR Carolinas provided by Lutheran Disaster Response. These project strengthe	
readiness of congregations for local and major disasters across the Carolinas and aid those still we	
on long term recovery in both North Carolina and South Carolina following previous hurricanes and devasting flooding.	1
Lutheran Disaster Response Carolinas, part 2	\$4 500
Reformation, Columbia	
Safe Space dinners is a ministry to homeless LGBTQA + youth 16-23 offering a safe space to gath	
have home cooked meal and receive services.	,
Bethel, White Rock	. \$1,000
Update outdated facilities to include ADA restroom and covered walkway to improve current steep	ramp
without cover.	
Good Shepherd, Walterboro	
Bi-monthly food pantry for community residents to distribute nutritious food and share Christ's love	to all.

4. Received the report that the South Carolina Synod of the Evangelical Lutheran Church in America, Financial Statements as of and for the year ended January 31, 2024, Independent Auditors Report, Scott + Company were clear:

"We have audited the accompanying financial statements of South Carolina Synod of the Evangelical Lutheran Church in America (the "Synod") (a nonprofit organization), which comprise the statement of financial position as of January 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Synod as of January 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America." To view the Financial Statements, go to https://scsynod.com/wp-content/uploads/documents/2023-Audited-Financial-%20Statements.pdf

5. Approved the following resolution;

*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 2025.

Rev. Virginia S. Aebischer ......\$13,000

Rev. Richard T. Carter .....\$45,000

Rev. Jorge A. Leone ......\$12,000

Rev. Joshua R. Knutson .......\$22,000

Rev. Martin Lopez-Vega ......\$20,250

Minutes of the Synod Council Meeting, November 11, 2024

6. Approved the following resolution:

WHEREAS, the South Carolina Synod's total investment advisory fees can be reduced from 1% to .64% by moving the synod's accounts held by Synovus Securities; and

WHEREAS, the Synod Council has the ultimate responsibility for investment managers, according to "the South Carolina Synod of the ELCA Investment Policy", item 5 a) Delegation of Responsibility; Reliance on Experts and Advisors; therefore, be it

*Resolved,* to approve a change in investment advisory firms for the South Carolina Synod's general investment account and the Mission Endowment Fund Account from Synovus Securities to Thrivent Trust Company as soon as it is feasible to transfer the funds.

Minutes of the Synod Council Meeting, February 24, 2025

7. Approved the following resolution:

WHEREAS, in accord with Section B. Donor Designated Gifts 4B.3 of the South Carolina Evangelical Lutheran Church in America Gift and Bequest Policy, adopted November 14, 2022, the following council restricted funds, as of December 31, 2024, may be undesignated due to lack of program or need:

History Book Project, Account Number 3020364-1, \$2,087.43;

South Carolina Synod Staff Salaries, Account Number 4810481-1, \$25,000;

The Great ReEvaluation Course, Account Number 3020386-1, \$2,107.20;

Rostered Leaders Support, Account Number 3020389-1, \$2,919.54;

Faith in Action, Account Number 3020337-1, \$2,600.00; and

Youth-Bridge Building, Account Number 3020319-1, \$665.00; therefore, be it

*Resolved*, that the accounts listed above become unrestricted in accord with 4B.3. Gift & Bequest Policy. *Minutes of the Synod Council Meeting, February 24, 2025* 

8. Approved the following resolution:

WHEREAS, in accord with Section B. Donor Designated Gifts 4B.3 of the South Carolina Evangelical Lutheran Church in America Gift and Bequest Policy, adopted November 14, 2022, the following council restricted funds, as of December 31, 2024, were unrestricted by the Synod Council on February 24, 2025, due to lack of program or need:

History Book Project, Account Number 3020364-1, \$2,087.43;

South Carolina Synod Staff Salaries, Account Number 4810481-1, \$25,000;

The Great ReEvaluation Course, Account Number 3020386-1, \$2,107.20;

Rostered Leaders Support, Account Number 3020389-1, \$2,919.54;

Faith in Action, Account Number 3020337-1, \$2,600.00; and

Youth-Bridge Building, Account Number 3020319-1, \$665.00; therefore, be it

*Resolved*, that \$2.087.43, the same amount as the balance of the formerly restricted account, History Book Project, and \$25,000, the same amount as the balance of the formerly restricted account, South Carolina Synod Staff Salaries, for a combined total of \$27, 087.43, be designated for the 200<sup>th</sup> Anniversary Celebration Account 3020366-2; and be it

*Resolved*, that \$2,107.20, the same amount as the balance of the formerly restricted account, The Great ReEvaluation Course, and \$2,919.54, the same amount as the balance of the formerly restricted account,

Rostered Leaders Support, for a combined total of \$5,026.74, be designated for the Lifeline Fund, Account Number 3020384-1; and be it

*Resolved*, that \$2,600.00, the same amount of the balance of the formerly restricted account, Faith in Action, be designated for the Computer Purchase and Upgrades, Account Number 3020399-1; and be it finally

*Resolved,* that \$ 665.00, the same amount as the balance of the formerly restricted account, Youth-Bridge Building, be designated for the Youth-Camp Hugg, Account Number 3020333-1.

Minutes of the Synod Council Meeting, February 24, 2025

9. Approved the following resolution:

WHEREAS, the South Carolina Synod has received a Synod Shared Staff grant in the amount of \$33, 333.33 for the period of October 1, 2024, to January 31, 2025, from the Evangelical Lutheran Church in America (ELCA) for the work of Director for Evangelical Mission (DEM); and

WHEREAS, this work is currently being carried out by Bishop Virginia Aebischer and Rev. Rick Carter, Assistant to the Bishop; therefore, be it

*Resolved,* the amount of \$33, 333.33 received and future Synod Shared Staff grants from the ELCA be set aside in a restricted account for the work of Director for Evangelical Mission.

Minutes of the Synod Council Meeting, February 24, 2025

10. Approved the following recommendation:

Received the Report of the Audit Committee and the committee's findings on November 19, 2024, as information.

Minutes of the Synod Council Meeting, February 24, 2025

11. Approved the following resolution:

WHEREAS, Lutheran Disaster Response Carolinas (LDR Carolinas) is a ministry of North and South Carolina; and the function of this ministry is to support the Carolinas during times of disaster, through coordination with local congregations, non-profits, state and federal agencies; and the work of LDR is dependent upon grants from the Evangelical Lutheran Church in America, North Carolina Synod and South Carolina Synod; and gifts from congregations and individuals; and

WHEREAS, the South Carolina Synod currently has the South Carolina Disaster Response Fund that has been funded over the years during times of disaster; and

WHEREAS, additional funding would allow for immediate response when needed; and

WHEREAS, tropical storm Debby made landfall in South Carolina on August 8, 2024; and

WHEREAS, there is a possibility of additional storms in the future; therefore, be it

*Resolved,* the South Carolina Synod Council, in accord with S15.21., Synod Constitution, gives consent for a synod wide appeal to increase the funding for the South Carolina Synod Disaster Response Fund; and be it further

*Resolved,* that this appeal be a four-month focus conducted September 1 – December 31, 2024; and be it finally

*Resolved*, that congregations and individuals be invited to send funds for the appeal to the South Carolina Synod via checks or online giving designating gifts to the South Carolina Disaster Response Fund.

Minutes of the Synod Council Meeting, August 24, 2024

#### VI. PERSONNEL

1. Extended a call to Deacon Kimberly A. Heindl as assistant to the bishop beginning September 1, 2024.

2. Extended a Call to Specialized Service to D'Etta Broam as Deacon of Health and Wholeness, South Carolina Synod, beginning upon her ordination. Deacon Broam was ordained September 29, 2024.

3. Granted on-leave-from-call status for Deacon Amy Brown beginning June 10, 2024.

4. Voted to continue on-leave-from-call status for The Rev. Thulisiwe N. Beresford the third year.

5. Granted family leave for Deacon Sarah Bowers beginning June 10, 2024; the Rev. Kristoffer K. Cox for the seventh year; The Rev. Jamie Haskins for the second year; and The Rev. Rebecca Lord-Phillips for the second year.

6. Voted to continue family leave for Deacon Shelley M. Allen for the third year.

7. Continued Study Leave for The Rev. Sherry P. Teves for the fourth and fifth year.

8. Continued to list The Rev. Phillip E. Clark on the roster of ministers of Word and Sacrament of this church as retired June 2, 2024.

9. Continued to list The Rev. Karen S. Hawkins on the roster of ministers of Word and Sacrament of this church as retired September 1, 2024.

10. Continued to list The Rev. Jon Heiliger on the roster of ministers of Word and Sacrament of this church as retired February 1, 2025.

11. Continued to list The Rev. Tony A. Metze on the roster of ministers of Word and Sacrament of this church as retired January 31, 2025.

12. Renewed a Call to Interim Ministry, South Carolina Synod, to The Rev. Mark Scott beginning August 1, 2024, for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA.* 

13. Renewed a Call to Interim Ministry, South Carolina Synod, to The Rev. Michael T. Shackelford beginning March 17, 2025, for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA.* 

14. Renewed the Call to Interim Ministry, South Carolina Synod, to The Rev. Kathleen Miko beginning April 14, 2025, 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 Deacon Lexanne Graves as Consultant and Coach, Pinnacle Leadership Associates, beginning November 15, 2024.

16. Extended a Call to Non-Congregational Service to The Rev. Richard Johnston as Chaplain, The Heritage at Lowman Active Life Center (The Heritage), Lutheran Homes of South Carolina, beginning March 11, 2025.

### **VII. INSTITUTIONS AND AGENCIES**

1. Designated May 4, 2025, as Synod-wide Newberry College Sunday and to invite the congregations of the South Carolina Synod to participate.

Minutes of the Synod Council Meeting, August 24, 2024

2. Voted to give consent, in accord with S15.21., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, Evangelical Lutheran Church in America,* to the request from The Rev Nathan Gragg, Development Officer, NovusWay Ministries; Mike Ward, Interim Co-CEO, NovusWay Ministries; and The Rev. Herman Yoos, Honorary Chair, Lutheridge 75<sup>th</sup> Birthday Capital Campaign; that the Lutheridge 75<sup>th</sup> Birthday Capital Campaign be placed on the calendar for a synodical appeal to congregations for a period of two years beginning January 1. 2025 and ending January 1, 2027.

Minutes of the Synod Council Meeting, November 11, 2024

3. Designated August 3, 2025, as Lutheran Services Carolinas Sunday in the South Carolina Synod and to invite congregations to participate.

#### Minutes of the Synod Council Meeting, April 28, 2025

4. Ratified the action on January 16, 2025, of the respective Boards of Trustees of Lutheran Services for the Aging and Lutheran Family Services in the Carolinas electing Mr. David Turner to each of the respective Boards of Trustees to a three-year term beginning September 2025 and ending September 2028.

Minutes of the Synod Council Meeting, April 28, 2025

#### **VIII. SYNOD-AUTHORIZED WORSHIPING COMMUNITIES**

1. Approved the following reresolution:

WHEREAS, Restoration Chapel, Columbia, was designated by the Synod Council, South Carolina Synod, a Synod-authorized Worshiping Community Exploration in a meeting on April 24, 2023; and

WHEREAS, the Executive Staff, South Carolina Synod, in consultation with Miguel Gomez Acosta, Director of New Starts, Christian Community and Leadership, ELCA, it was determined that closure was the appropriate action; therefore, be it

*Resolved,* to close Restoration Chapel, Columbia, a Synod-authorized Worshiping Community, effective May 8, 2024.

Minutes of the Synod Council Meeting, November 11, 2024

2. Approved the following Synod-authorized Worshiping Communities on the territory of the South Carolina Synod, Evangelical Lutheran Church in America, for the calendar year 2025:

Synod-authorized Worshiping Communities

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

Minutes of the Synod Council Meeting, February 24, 2025

3. Designated Christ the King, Greenville, as a Synod Authorized Exploration and designated The Rev. Ashley Twitchell as Exploration Leader effective March 1, 2025.

Minutes of the Synod Council Meeting, April 28, 2025

4. Responded to the request from Jim Hindersman, Attorney, Law Offices of James B. Hindersman, LLC, regarding the Sanitary Sewer Service Easement Agreement, August 5, 2019; and voted to seek legal counsel on the matter of Water and Sewer Easement allowed on the sewer lines, Cristo Rey Property, 535 Oak Drive, Lexington; and authorized The Rev. Richard Carter, Assistant to the Bishop, South Carolina Synod, to request that Alan Wise, Attorney at Law, respond to the request.

#### IX. 200<sup>th</sup> ANNIVERSARY OF THE SOUTH CAROLINA SYNOD

The Executive Committee appointed the 200<sup>th</sup> Anniversary of the South Carollina Synod Planning Team. The team includes: The Rev. Mark Scott, chair; The Rev. Gregg Hoffman; Judy Lybrand; Dr. Susan McArver; The Rev. Robert Harrell; Ms. Carolyn Donges; Ms. Shannon Smith; and The Rev. Joanna Gragg. In addition, the Synod Liaisons to the team include: Mr. Neal Fischer, Communications Director; The Rev. Ozzie Herlong, Synod Secretary; and Ms. Wendy Davidson, Assembly Manager.

#### X. SYNOD ASSEMBLY

#### **\*RECOMMENDATION FOR ASSEMBLY ACTION ON "BISHOP EMERITUS"**

1. Recommends that the South Carolina Synod Assembly, June 12-14, 2025 bestow upon The Rev. Dr. Herman Robert Yoos, III the honorary title of "Bishop Emeritus".

# \*RECOMMENDATION FOR ASSEMBLY ACTION ON RULES OF PROCEDURE FOR ELECTION OF THE VICE PRESIDENT

# 2. Recommends the Rules of Procedure for the election of the Vice-President for adoption by the 2025 South Carolina Synod Assembly.

#### **Election of Vice President: Rules of Procedure**

1. Provided there is no election on the first ballot for vice president, biographical information forms and withdrawal forms will be available at the secretary's table at the front of the assembly. After the reporting of the first ballot persons nominated have the right to withdraw their names prior to the casting of the second ballot. If there are persons who want to withdraw their name, they must complete a withdrawal form. If a person wants to remain on the ballot, they are asked to complete the biographical information form. Both the biographical information form or the withdrawal form must be returned to the secretary's table at the front of the assembly before 8:00 a.m. Friday, June13, 2025.

Biographical information will be distributed to the voting members prior to the casting of the third ballot The seven nominees (plus ties) who receive the greatest number of legal votes on the second ballot will be invited to address the assembly, with each speech limited to two minutes. If any of the nominees are not present at the assembly, the Conduct of Elections Committee will contact such persons by phone, if possible. They will be asked to either complete the biographical form and return it to Charlene Fink by email at charlene@scsynod.com or verbally withdraw their name. If the person desires, the bishop will allow designated alternates to speak in their behalf. The sequence of the speeches shall be determined by lot.

2. Provided there is no election on the third ballot for vice president, the three persons (plus ties) receiving the greatest number of legal votes on the third ballot will be asked to complete a *Disclosure Form for Nominees* and submit the form to the secretary. They will also be invited to respond to two predetermined questions, with each candidate limited to five minutes. The questions will not be known to the candidates prior to the opportunity to respond. If any of the nominees are not present at the assembly, the Conduct of Elections Committee will contact such persons by phone, if possible, and if the person desires, the bishop will allow designated alternates to speak in their behalf. The sequence of responding to the questions shall be determined by lot.

# **OTHER ELECTION PROVISIONS**

1. The results of the first ballot for vice president shall be posted in the registration area of the convention center as soon as they are available on Thursday night, June 12, 2025.

2. Persons wishing to withdraw their names after the first ballot for vice president must secure the appropriate form from the secretary's table and submit it to the secretary prior to 8:00 a.m. on Friday, June 13, 2025.

3. A person, who is not present at assembly, will be contacted by phone from members of the Conduct of Elections Committee to confirm their wish to remain on the ballot or withdraw their name.

4. The newly elected Vice President is required to provide a written consent to a background check immediately after the election results is announced and prior to installation.

#### **\*RECOMMENDATION FOR ASSEMBLY ACTION ON MINUTES OF THE 2024 ASSEMBLY**

3. In accordance with S7.32.A20.f. of the Constitution, Bylaws and Continuing Resolutions of the South Carolina Synod, ELCA, I recommend that two copies of the Minutes of the 2024 South Carolina Synod Assembly, which have been certified by the bishop and the secretary as the official protocol of that assembly, be approved and placed in the archives.

The *Minutes of the South Carolina Synod Assembly, June 8, 2024, are available on the documents page of the assembly website under additional information.* 

4. 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:* 

2026 – June 11-13 (Thursday through Saturday), Columbia SC 2027 – June 12 (Saturday), Online

Minutes of the Synod Council Meeting, April 4, 2022

5. Received the annual review of Synod Assembly elected committees by the Executive Committee on August 24, 2024, 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 24, 2024

6. Approved the *Minutes of the South Carolina Synod Assembly, June 8,* 2024, in principle, and allowed Secretary Herlong and Bishop Virginia S. Aebischer to make editorial changes for publication in the 2024 *Directory and Minutes of the South Carolina Synod, ELCA.* 

Minutes of the Synod Council Meeting, August 24, 2024

7. Designated August 15, 2025, as the beginning date of the term of the newly elected vice president following election at the 2025 South Carolina Synod Assembly in accord with †S8.52. Constitution, Bylaws and Continuing Resolutions, South Carolina Synod.

Minutes of the Synod Council Meeting, November 13, 2023

8. The South Carolina Synod Assembly, June 8, 2024, passed a *Resolution on Communal Stewards of God's Creation* setting the goal that every congregation begin a new initiative that cares for God's creation. The resolution invites congregations to submit a story of their initiative prior to the 2025 South Carolina Synod Assembly. A form was provided to share how each congregation is Caring for Creation. The deadline for the form was May 15, 2025.

9. Designated the offering received at the Worship Services, June 12-14, 2025, South Carolina Synod Assembly to the James R. Crumley Jr. Archives: The James R. Crumley Jr. Archives has existed formally for more than 30 years as a mandated, non-profit agency of the ELCA, but it contains the records of Lutherans who have been in this region for hundreds of years. It is there that centuries-old stories are preserved for future generations. This year, the Archives needs your help, as it plans for a new chapter in its ministry. Please prayerfully consider a generous donation to ensure that your Lutheran history and heritage is available for decades to come.

10. Requested that the 2025 South Carolina Synod Assembly Nominating Committee prepare a ballot for Synod Council, Rostered Minister – Central Area, Term Expiring 2026, to be included in the committee's report for the 2025 South Carolina Synod Assembly. The Rev. Carl Taylor sent a letter of resignation, effective immediately, from the Synod Council on January 23, 2025. Pr. Taylor has accepted a call to serve as pastor of a congregation in the Florida-Bahamas Synod. He will resign from Living Springs, Columbia, on March 9, 2025.

11. Voted to provide ministry display spaces at the South Carolina Synod Assembly, June 12-14, 2025, for the following Synod sponsored Ministries, Institutions, Organizations, Synod related ELCA Ministries and Task Forces:

Stephanie Burke - Regional Gift Planner Ernest Beck -Lutheran Homes Elliott Cox - South Carolina Lutheran Retreat Centers Angela Reid - Newberry Catherine Schibler - Portico Jerry Johnson - Mission Investmment Fund Ruth Ann Sipe – Lutheran Disaster Response Carolinas Deborah Poole – Children Youth Family Ministry Ozzie Herlong - Stewardship Rick Nichols - Lutheran Theological Southern Seminary John Ballentine – South Carolina Via de Cristo Tom Ramsey – South Carolina Lutheran Men in Mission Heidi Rixman - Lutheran Services Carolinas James Ellis - Southern Mutual Church Insurance D'Etta Broam - South Carolina Deacon for Health and Wellness 200<sup>th</sup> Anniversary Committee Japan Evangelical Lutheran Church Deacon Dot Jeffcoat - History Book

Roy Wise - See explanation provided, he has not registered pending Synod Council decision; and to authorize the Executive Committee to approve requests for Ministry Displays received after the Synod Council meeting on April 28, 2025.

#### **XI. SYNOD COUNCIL MEETING DATES**

Approved the meeting dates of the Synod Council 2025-2026:

August 23, 2025,	
November 10, 2025	
February 23, 2026	•
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1 ,	Minutes of the Sunad Council L

Minutes of the Synod Council Meeting, November 11, 2024

#### XII. SYNOD OFFICE HOLIDAY SCHEDULE

Approved the synod office holiday schedule for 2025-2026:

January 1	.New Year's Day
January 20	.Martin Luther King, Jr. Day
April 17	.Good Friday (Thursday is taken off)
May 26	Memorial Day
June 16-17	.Post-Synod Assembly Compensation Days*
July 4	Independence Day
September 1	.Labor Day
November 26-27	. Thanksgiving Day (the preceding Wednesday is taken)
December 24-January 1	. Christmas Eve 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.

#### XIII. STRATEGIC PLAN: SOUTH CAROLINA SYNOD

Approved the modifications to the Strategic Plan and Ministry Results Areas.

The Mission and Vision, South Carolina Synod, is available on the documents page of the assembly website under additional information.

#### XIV. PROPOSED BUDGET SOUTH CAROLINA SYNOD 2026-2027

#### **\*RECOMMENDATION FOR ASSEMBLY ACTION ON BUDGET PROCEDURES**

1. Recommends the "Mission Funding and Spending Plan Procedures (Budget Procedures)" to guide the adoption of the 2026-2027 Mission Funding and Spending Plan (Budget) for adoption by the 2025 South Carolina Synod Assembly.

#### **Budget Procedures**

1. Proposed amendments to the Mission Funding and Spending Plan [budget] must be submitted to the secretary of this synod in writing no later than the close of the first session at 5:30 p. m. Thursday, June 12. Each amendment or resolution to amend must be supported in writing by ten (10) signatures of voting members in this assembly. The secretary shall refer such proposed amendments to the Treasurer and the Finance Committee. During the consideration of the budget by the assembly, the Treasurer or Finance Committee shall report on the implication of each proposed amendment.

2. Any amendment to the Mission Funding and Spending Plan 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: Chapter 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

#### \*RECOMMENDATION FOR ASSEMBLY ACTION ON 2026-2027 BUDGET

The full detailed line-item 2026-2027 Proposed Mission Funding and Spending Plan is available on the documents page of the assembly website under Mission Funding and Spending Plan.

2. Recommends a Mission Funding and Spending Plan (Budget) in the amount of \$2,471,956 for the fiscal year February 1, 2026 – January 31, 2027, for adoption by the 2025 South Carolina Synod Assembly.

The 2026-2027 Proposed Mission Funding and Spending Plan and Pie Chart Documents are on the next two pages.

W. Ostom Helon

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

#### South Carolina Synod, ELCA Proposed Mission Funding/Spending Plan 2026-2027

	Approved Mission Funding/Spending Plan <u>2025-2026</u>	Proposed Mission Funding/Spending Plan <u>2026-2027</u>
Mission Support and Other Revenue		
Congregational Support Synod-Churchwide (1)	2,310,000	2,240,000
Fees-Assembly	54,000	63,000
Investment Income	50,000	65,000
Other Income	22,000	22,000
Carryover/Constitution Provision S15.14. (2)	22,500	81,956
Total Revenue	2,458,500	2,471,956
Benevolence and Expenditures		
Mission Benevolence		
ELCA Support (1)	495,000	484,000
SC Synod Ministries Support	94,886	70,000
Joint Ministries Region 9 Support	11,000	12,000
Bishop's Discretionary Fund	4,000	4,000
Archives	6,098	6,281
ELCA Regional Gift Planner	10,000	10,000
Southern Seminary	77,000	77,000
SC Lutheran Retreat Centers	59,000	61,200
NovusWay	14,000	16,000
Newberry College	10,000	11,000
Lutheran Homes	10,000	11,000
Lutheran Services Carolinas	13,000	15,000
Totals	803,984	777,481
Ministries		
Category 1-Rostered Ministry	105,375	97,150
Category 2-Congregations & Lay Leaders	100,500	101,000
Category 3-New Leader Development	222,791	223,500
Category 4-Connections & Resources for Ministry (3)	-	324,000
Totals	744,216	745,650
Operating Expenses		
Salaries, Benefits and Related (4)	819,000	856,000
Operating Expenses	91,300	92,825
Totals	910,300	948,825
Total Benevolence and Expenditures	2,458,500	2,471,956

Note #1 ELCA support for 2025/26 is 22% of unrestricted congregational support. ELCA support for 2026/27 is 22% of unrestricted congregational support.

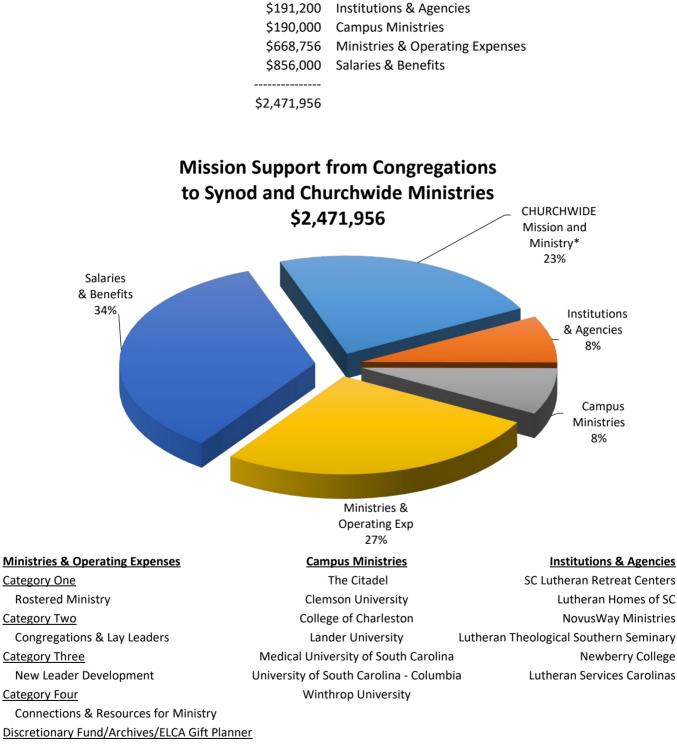
Note #2 S15.14. Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16% of the sum of the amounts scheduled in the next year's budget for regular distribution to synod causes shall be carried forward annually for disbursement in the following year in the 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 2025/26 and 2026/27 budgets for the annual assembly of \$230,000 and \$236,900 [respectively] are included in Category 4 - Connections & Resources for Ministry.

Note #4 The 2026/27 budget for salaries includes a 3% cost of living increase for non-rostered and rostered staff.

# South Carolina Synod, ELCA 2026-2027 Proposed Mission Funding/Spending Plan

\$566,000 Churchwide Mission and Ministry



**Operating Expenses** 

\*ELCA Support for 2026-2027 is 22% of unrestricted congregational support

# SOUTH CAROLINA SYNOD 2026 COMPENSATION GUIDELINES FOR ROSTERED MINISTERS

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

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

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# **INTRODUCTION**

The South Carolina Synod compensation guidelines are studied, reviewed and updated by a Synod Council appointed Task Force each year. 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: <u>https://www.youtube.com/watch?v=Gzer4nVakS8</u>

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 are persons who have received a four-year Masters of Divinity degree in 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. These persons have also gone through the candidacy process of the ELCA before they are ordained for public ministry. 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 persons 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.

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# **COMPENSATION RECOMMENDATIONS**

The South Carolina Synod recommends that in 2026 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 <a href="https://www.zillow.com/sc/home-values">https://www.zillow.com/sc/home-values</a>.

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 941and

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**

<u>For Pastors</u>, the housing allowance (at least 30% of minimum 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 minimum 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: <u>Furnishings Allowance</u>. 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.

<u>Equity allowance.</u> 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 minimum 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**

<u>Pastors</u> 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 <u>plus</u> 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%.

# **Retirement and Health 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 2026 is sent by the Board to congregations and all rostered ministers or you may reference it at <u>www.porticobenefits.org</u>.

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: <u>http://www.irs.gov/pub/irs-pdf/p571.pdf</u>.

# 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.)

## **Family Leave**

Family Leave with full benefits of eight weeks is standard practice when a child is born or adopted, or to care for a sick family member such as a spouse, child, parent, or sibling, with an additional negotiable 4 weeks of unpaid leave or vacation time. The number of weeks of leave before and after the birth/adoption should be specified in advance and with mutual discussion with the rostered minister.

Additionally, Bereavement Leave should be given to Rostered Ministers to provide time to grieve and heal from the loss of a close family member. A conversation with your Rostered Minister and the Bishop would be appropriate in negotiating the appropriate leave time.

When calling a new Rostered Minister, the call paperwork should include specific benefit information about sick leave, paid family leave, paid bereavement leave, sabbatical policy and leave, etc.

## 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 (<u>https://www.irs.gov/tax-professionals/standard-mileage-rates</u>). 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 parttime 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 minimum 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 minimum 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 (<u>https://www.irs.gov/tax-professionals/standard-mileage-rates</u>) 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 ½ time use the Guidelines for their years of experience and divide the minimum salary in half. If ¾ time is the arrangement divide the minimum salary into ¾ of Guidelines.
- Mileage reimbursement for performing congregational responsibilities at the current IRS rate (<u>https://www.irs.gov/tax-professionals/standard-mileage-rates</u>),

- Housing allowance and social security allowance calculated on the part-time minimum 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 (<u>https://www.irs.gov/tax-professionals/standard-mileage-rates</u>) 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  $\frac{1}{2}$  weeks per year as opposed to someone with a 5-day work week. With these things in mind, an effective use of properly planned sabbaticals will refresh the rostered ministers' mind and spirit, bring new ideas and enthusiasm, and will ultimately benefit the ministry with the congregation.

# What a Sabbatical isn't?

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

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

# **Eligibility and Length**

1. Rostered persons shall not be eligible for a sabbatical until they have served in their present call for at least five years.

2. Recipients of sabbatical opportunities are expected to return to their existing ministries for at least a year after the sabbatical. Exceptions to this policy because of unusual circumstances must be discussed by the rostered minister with the Congregation Council and the SC Synod Bishop.

3. A typical sabbatical will be three months, not including vacation and continuing education time. It is not recommended that pastors "save" annual continuing education time for their sabbatical, but rather use their continuing education time on an annual basis. Any exceptions are to be approved by both the Congregation Council and the SC Synod Bishop.

# **Goal Setting Guidelines**

1. The SC Synod recommends that the sabbatical option should be included in the Letter of Call or appointment for Pastors and Deacons.

2. At least six months before the sabbatical is to begin, the applicant shall submit a written plan to the Congregation Council for study (and renewal) including its proposed dates. The proposal must be approved by both the rostered person and the Congregational Council. The proposal is then submitted to the SC Synod Bishop for comment, clarification and endorsement. Such a plan needs to include:

a. Filling out sabbatical forms available from the SC Synod. (see appendix B)

b. Providing the congregational council and SC Synod Bishop a statement of expected educational and spiritual benefits.

c. Written plans about how the parish duties and existing programs will be covered. Major decisions should be made prior to the sabbatical, or, if they cannot be made, they should be delayed until the rostered person has had time to become reoriented into the ministry. d. A plan for re-entry into the ministry once the sabbatical is complete, since both the congregation and rostered person will have undergone changes and a loss of immediacy. A re-entry plan might include:

- 1. selecting a person to keep a diary of parish happenings to share at the return;
- 2. staggering committee meetings to facilitate a gradual re-entry into the ministry;
- 3. renewing ties by visiting;
- 4. publicly affirming the ministry done during the absence; and
- 5. determining a date to give the congregation a sabbatical report.

3. Rostered ministers on sabbatical are not expected to return to their calling body for pastoral or other responsibilities that others can assume (i.e. baptisms, weddings, funerals, youth retreats, council or board meetings, etc).

4. An excellent resource for sabbatical planning is *Pastor Renewal: The Alban Guide to Sabbatical Planning*, by A. Richard Bullock and Richard J. Bruesehoff.

# **Costs During Sabbatical**

1. During the sabbatical, the rostered minister shall remain at full salary and benefits, excluding automobile allowance.

2. The rostered minister will bear the cost of sabbatical activity. However, congregations may choose to assist in these costs by designating the current year's continuing education stipend to the sabbatical. Rostered Ministers and congregations need to check current tax laws and pension rules about predesignating 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 Minimum Salary Guidelines for Rostered Pastors of SC Synod

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

\*Beyond 30 years of service a minimum 1.5% increase or negotiated cost of living increase for each additional year of service is recommended.

\*\*Housing Allowance is at least 30% of the minimum 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 Minimum 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.

								Total Cash
Years of	Defined		Minimum					Outlay
Service	Compensation	=	Salary	+	Housing	+	SS Allowance	=
Entry	\$62,073	=	\$41,000	+	\$12,300	+	\$8,773	
1	\$64,245	=	\$42,435	+	\$12,731	+	\$9,080	Defined
2	\$66,430	=	\$43,878	+	\$13,163	+	\$9,388	Compensa-
3	\$68,622	=	\$45,326	+	\$13,598	+	\$9,698	tion
4	\$70,818	=	\$46,776	+	\$14,033	+	\$10,009	+
5	\$73,013	=	\$48,226	+	\$14,468	+	\$10,319	Health
6	\$75,203	=	\$49,673	+	\$14,902	+	\$10,628	Coverage
7	\$77,384	=	\$51,114	+	\$15,334	+	\$10,937	C C
8	\$79,551	=	\$52,545	+	\$15,763	+	\$11,243	+
9	\$81,699	=	\$53,963	+	\$16,189	+	\$11,546	Pension
10	\$83,823	=	\$55,366	+	\$16,610	+	\$11,847	+
11	\$85,919	=	\$56,751	+	\$17,025	+	\$12,143	
12	\$87,981	=	\$58,113	+	\$17,434	+	\$12,434	Other Benefits
13	\$90,004	=	\$59,449	+	\$17,835	+	\$12,720	
14	\$91,984	=	\$60,757	+	\$18,227	+	\$13,000	+
15	\$93,916	=	\$62,033	+	\$18,610	+	\$13,273	Mileage
16	\$95,794	=	\$63,274	+	\$18,982	+	\$13,538	+
17	\$97,614	=	\$64,476	+	\$19,343	+	\$13,796	
18	\$99,371	=	\$65,636	+	\$19,691	+	\$14,044	Continuing
19	\$101,061	=	\$66,752	+	\$20,026	+	\$14,283	Education
20	\$102,678	=	\$67,820	+	\$20,346	+	\$14,511	+
21	\$104,218	=	\$68,838	+	\$20,651	+	\$14,729	various other
22	\$105,781	=	\$69,870	+	\$20,961	+	\$14,950	expense as
23	\$107,368	=	\$70,918	+	\$21,275	+	\$15,174	laid out in
24	\$108,978	=	\$71,982	+	\$21,595	+	\$15,402	the excel
25	\$110,613	=	\$73,062	+	\$21,919	+	\$15,633	spreadsheet.
26	\$112,272	=	\$74,158	+	\$22,247	+	\$15,867	1
27	\$113,956	=	\$75,270	+	\$22,581	+	\$16,105	
28	\$115,666	=	\$76,399	+	\$22,920	+	\$16,347	
29	\$117,401	=	\$77,545	+	\$23,264	+	\$16,592	
30	\$119,162	=	\$78,708	+	\$23,612	+	\$16,841	

# Suggested Minimum 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 30 years of service a minimum 1.5% increase or negotiated cost of living increase for each additional year of service 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	Defined		Minimum			
Service	Compensation	=	Salary	+	SS Allowance	Tatal Carl
Entry	\$49,786	=	\$46,000 +		\$3,786	Total Cash Outlay
1	\$51,528	=	\$47,610 +		\$3,918	Outlay
2	\$53,280	=	\$49,229 +		\$4,051	=
3	\$55,038	=	\$50,853 +		\$4,185	Defined
4	\$56,799	=	\$52,481 +		\$4,319	Compensation
5	\$58,560	=	\$54,107 +		\$4,453	+
6	\$60,317	=	\$55,731 +		\$4,586	
7	\$62,066	=	\$57,347 +		\$4,719	Health
8	\$63,804	=	\$58,953 +		\$4,852	Coverage
9	\$65,527	=	\$60,544 +		\$4,982	+
10	\$67,231	=	\$62,118 +		\$5,112	Pension
11	\$68,911	=	\$63,671 +		\$5,240	
12	\$70,565	=	\$65,200 +		\$5,366	+
13	\$72,188	=	\$66,699 +		\$5,489	Other Benefits
14	\$73,776	=	\$68,167 +		\$5,610	+
15	\$75,326	=	\$69,598 +		\$5,728	
16	\$76,832	=	\$70,990 +		\$5,842	Mileage
17	\$78,292	=	\$72,339 +		\$5,953	+
18	\$79,701	=	\$73,641 +		\$6,060	Continuing
19	\$81,056	=	\$74,893 +		\$6,163	Education
20	\$82,353	=	\$76,091 +		\$6,262	+
21	\$83,588	=	\$77,232 +		\$6,356	
22	\$84,842	=	\$78,391 +		\$6,451	various other
23	\$86,115	=	\$79,567 +		\$6,548	expense as laid
24	\$87,406	=	\$80,760 +		\$6,646	out in the excel
25	\$88,718	=	\$81,972 +		\$6,746	spreadsheet.
26	\$90,048	=	\$83,201 +		\$6,847	
27	\$91,399	=	\$84,449 +		\$6,950	
28	\$92,770	=	\$85,716 +		\$7,054	
29	\$94,162	=	\$87,002 +		\$7,160	
30	\$95,574	=	\$88,307 +		\$7,267	

## Suggested Minimum 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 30 years of service a minimum 1.5% increase or negotiated cost of living increase for each additional year of service 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.

ServiceCompensation=Salary+SS AllowanceEntry $\$44,374$ = $\$41,000$ + $\$3,374$ 1 $\$45,927$ = $\$42,435$ + $\$3,374$ 2 $\$47,489$ = $\$43,878$ + $\$3,611$ 3 $\$49,056$ = $\$45,326$ + $\$3,730$ 4 $\$50,626$ = $\$46,776$ + $\$3,849$ 5 $\$52,195$ = $\$48,226$ + $\$3,969$ 6 $\$53,761$ = $\$49,673$ + $\$4,088$ 7 $\$55,320$ = $\$51,114$ + $\$4,206$ 8 $\$56,869$ = $\$52,545$ + $\$4,324$ 9 $\$58,404$ = $\$53,963$ + $\$4,441$ 10 $\$59,923$ = $\$55,366$ + $\$4,556$ 11 $\$61,421$ = $\$56,751$ + $\$4,670$ 12 $\$62,895$ = $\$58,113$ + $\$4,782$ 13 $\$64,342$ = $\$59,449$ + $\$4,892$ 14 $\$65,757$ = $\$60,757$ + $\$5,000$ 15 $\$67,138$ = $\$62,3274$ + $$5,207$ 17 $\$69,782$ = $\$66,838$ + $$5,665$ 22 $\$75,620$ = $\$69,870$ + $$5,836$ 21 $\$74,503$ = $\$66,838$ + $$5,836$ 22 $\$75,620$ = $\$70,918$ + $$5,836$ 23 $$76,754$ = $$70,99$ + $$6,38$	Years of	Defined		Minimum			
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Service	Compensation	=	Salary	+	SS Allowance	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Entry	\$44,374	=	\$41,000	+	\$3,374	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1	\$45,927	=	\$42,435	+	\$3,492	
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	2	\$47,489	=	\$43,878	+	\$3,611	Outlay
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3	\$49,056	=	\$45,326	+	\$3,730	=
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4	\$50,626	=	\$46,776	+	\$3,849	Defined
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	5	\$52,195	=	\$48,226	+	\$3,969	
7 $\$55,320$ = $\$51,114$ + $\$4,206$ 8 $\$56,869$ = $\$52,545$ + $\$4,324$ 9 $\$58,404$ = $\$53,963$ + $\$4,441$ 10 $\$59,923$ = $\$55,366$ + $\$4,441$ 11 $\$61,421$ = $\$56,751$ + $\$4,670$ 12 $\$62,895$ = $\$58,113$ + $\$4,782$ 13 $\$64,342$ = $\$59,449$ + $\$4,892$ 14 $\$65,757$ = $\$60,757$ + $\$5,000$ 15 $\$67,138$ = $\$62,033$ + $\$5,105$ 16 $\$68,481$ = $\$63,274$ + $\$5,207$ 17 $\$69,782$ = $\$64,476$ + $\$5,306$ 18 $\$71,038$ = $\$65,636$ + $\$5,402$ 19 $\$72,246$ = $\$66,752$ + $\$5,493$ 20 $\$73,402$ = $\$69,870$ + $\$5,581$ 21 $\$74,503$ = $\$68,838$ + $\$5,665$ 22 $\$76,754$ = $$70,918$ + $\$5,836$ 24 $\$77,906$ = $$71,982$ + $\$6,103$ 25 $\$79,074$ = $$73,062$ + $\$6,103$ 26 $\$80,260$ = $$74,158$ $\$6,103$ 27 $\$81,464$ = $$75,270$ + $\$6,194$ 28 $\$82,686$ = $$76,399$ + $\$6,287$ 29 $\$83,927$ = $$77,545$ $\$6,382$ <td>6</td> <td>\$53,761</td> <td>=</td> <td>\$49,673</td> <td>+</td> <td>\$4,088</td> <td>-</td>	6	\$53,761	=	\$49,673	+	\$4,088	-
3 $353,903$ $353,903$ $354,924$ Coverage $9$ $$58,404$ $=$ $$53,963$ $+$ $$4,441$ $10$ $$59,923$ $=$ $$55,366$ $+$ $$4,441$ $11$ $$61,421$ $=$ $$56,751$ $+$ $$4,670$ $12$ $$62,895$ $=$ $$58,113$ $+$ $$4,782$ $13$ $$64,342$ $=$ $$59,949$ $+$ $$4,892$ $14$ $$65,757$ $=$ $$60,757$ $+$ $$5,000$ $15$ $$67,138$ $=$ $$62,033$ $+$ $$5,105$ $16$ $$68,481$ $=$ $$63,274$ $+$ $$5,207$ $17$ $$69,782$ $=$ $$64,476$ $+$ $$5,306$ $18$ $$71,038$ $=$ $$66,752$ $+$ $$5,493$ $20$ $$73,402$ $=$ $$67,820$ $+$ $$5,581$ $21$ $$74,503$ $=$ $$66,838$ $+$ $$5,665$ $22$ $$77,620$ $=$ $$69,870$ $+$ $$5,750$ $23$ $$76,754$ $=$ $$70,918$ $+$ $$5,836$ $24$ $$77,906$ $=$ $$71,982$ $+$ $$5,924$ $25$ $$79,074$ $=$ $$73,062$ $+$ $$6,103$ $26$ $$80,260$ $=$ $$74,158$ $+$ $$6,103$ $27$ $$81,464$ $=$ $$75,270$ $+$ $$6,194$ $28$ $$82,686$ $=$ $$76,399$ $+$ $$6,287$ $29$ $$83,927$ $=$ $$77,545$	7	\$55,320	=	\$51,114	+	\$4,206	+
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	8	\$56,869	=	\$52,545	+	\$4,324	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	9	\$58,404	=	\$53,963	+	\$4,441	Coverage
12 $$62,895$ $=$ $$58,113$ $+$ $$4,782$ $13$ $$64,342$ $=$ $$59,449$ $+$ $$4,892$ $14$ $$65,757$ $=$ $$60,757$ $+$ $$5,000$ $15$ $$67,138$ $=$ $$62,033$ $+$ $$5,105$ $16$ $$68,481$ $=$ $$63,274$ $+$ $$5,207$ $17$ $$69,782$ $=$ $$64,476$ $+$ $$5,306$ $18$ $$71,038$ $=$ $$65,636$ $+$ $$5,402$ $19$ $$72,246$ $=$ $$66,752$ $+$ $$5,493$ $20$ $$73,402$ $=$ $$67,820$ $+$ $$5,836$ $21$ $$74,503$ $=$ $$68,838$ $+$ $$5,665$ $22$ $$77,906$ $=$ $$71,982$ $+$ $$5,924$ $24$ $$77,906$ $=$ $$71,982$ $+$ $$$6,013$ $26$ $$80,260$ $=$ $$74,158$ $+$ $$$6,103$ $27$ $$81,464$ $=$ $$75,270$ $+$ $$$6,103$ $27$ $$81,464$ $=$ $$75,270$ $+$ $$$6,194$ $28$ $$82,686$ $=$ $$$76,399$ $+$ $$$6,287$ $29$ $$83,927$ $=$ $$$77,545$ $+$ $$$6,382$	10	\$59,923	=	\$55,366	+	\$4,556	+
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	11	\$61,421	=	\$56,751	+	\$4,670	Donsion
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	12	\$62,895	=	\$58,113	+	\$4,782	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	13	\$64,342	=	\$59,449	+	\$4,892	+
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	14	\$65,757	=	\$60,757	+	\$5,000	Other Benefits
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	15	\$67,138	=	\$62,033	+	\$5,105	+
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	16	\$68,481	=	\$63,274	+	\$5,207	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	17	\$69,782	=	\$64,476	+	\$5,306	Mileage
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	18	\$71,038	=	\$65,636	+	\$5,402	+
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	19	\$72,246	=	\$66,752	+	\$5,493	Continuing
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	20	\$73,402	=	\$67,820	+	\$5,581	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	21	\$74,503	=	\$68,838	+	\$5,665	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	22	\$75,620	=	\$69,870	+	\$5,750	+
$\begin{array}{r c c c c c c c c c c c c c c c c c c c$	23	\$76,754	=	\$70,918	+	\$5,836	various other
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	24	\$77,906	=	\$71,982	+	\$5,924	1 1
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	25		=	\$73,062	+	\$6,013	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	26	\$80,260	=	\$74,158	+	\$6,103	spreadsheet.
29 \$83,927 = \$77,545 + \$6,382	27	\$81,464	=	\$75,270	+	\$6,194	
	28	\$82,686	=	\$76,399	+	\$6,287	
$30 \qquad \$85,186 \qquad = \qquad \$78,708 \qquad + \qquad \$6,477$	29	\$83,927	=	\$77,545	+	\$6,382	
	30	\$85,186	=	\$78,708	+	\$6,477	

# **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 <u>Pastor and People: Making Mutual Ministry Work</u>, 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	past	or doing	well in	n this are	a?
b. What does	the p	astor nee	ed to in	nprove?	

## **LEADING WORSHIP** –

Circle one:	1	2	3	4	5
a. What is the	past	or doing	well in	this are	a?
b. What does t	he p	oastor nee	ed to im	prove?	

#### PASTORAL CARE -

Circle one:	1	2	3	4	5
a. What is the	e past	or doing	well in	n this are	a?
b. What does	the p	astor nee	ed to in	nprove?	

#### 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?

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#### **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	<u> </u>		
Congregation approved sabba	utical				
By CallBy Resolutio	n.				
Date Approved:					
Brief preliminary explanation	of proposal:				
Preliminary statement of Inter	nded Benefits:				
Site of Study/Experience:					
Approximate costs to the Rostered Minister:         \$Tuition & housing \$Transportation         \$Food and incidentals					
Available Continuing Education	ion funds are:				
<ul><li>b. Approval of final prop</li><li>c. Approval of "re-entry"</li></ul>	sting ministry (date) oosal (date) " plan (date)	have set the following goals:			

Pastor/Deacon

Council President

# **APPENDIX D**

## INSTRUCTIONS FOR ONLINE EXCEL COMPENSATION WORKSHEETS

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

## **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.

- For the minimum 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 minimum salary in box C5.
- 3. The housing allowance should be equal to at least 30% of the minimum 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 2026 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 minimum 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 minimum salary in box C5.
- 3. The Fair Rental Value of the Parsonage is calculated in this worksheet at 30% of the minimum 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 2026 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 minimum 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 minimum 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: <a href="https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx">https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx</a> 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 2026 Cost Benefit Calculator tab. When you do this you will be taken to the next page where you must enter your</a>

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 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 <u>https://scsynod.com/call-process/</u>. However, we are providing compensation worksheets in a Word document format for those who cannot use Excel.)

#### **2026 COMPENSATION WORKSHEET** Rostered Pastor with Housing Allowance

I. COMPENSATION		
A. Minimum 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 minimum 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)
<b>II. RETIREMENT &amp; OTHER BENEFITS</b> (For Retirement only, the Synod Council strongly recon	nmends 12%	6)

PORTICO B	BENEFIT SERVICES CALCULATION – Defined Compensation	
G.	Annual minimum 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: <u>https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx</u>

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

## 2026 Compensation Worksheet Rostered Pastor Living in Parsonage

I. COMPENSATION		
A. Minimum Sal	y (Number from Appendix A reflecting years of active servi	ice) \$
B. Additional Co	pensation for merit, skills, higher cost of living exper	nses, etc. \$
C. Total of A and	3	\$
D. Fair rental val	e of parsonage or Line C x 30%	\$
If pastor receive	a utilities and/or furnishing allowance:	
provided by the co	nce (Include only if the Pastor pays the utilities with a cash pregation. If the congregational treasurer pays the parsonage apany, no figure should be included here.)	
F. Furnishings A taxable for state or	owance (Part of compensation for Social Security but if exederal)	xpended not \$
G. Housing Equi	Allowance (If paid directly to rostered person)	\$**
H. Total of C, D,	, F and G	\$
(Because Pastors a	Allowance (line H x .16459) considered self-employed by the IRS for Social Security of ncil recommends that congregations contribute total self-en	
J. CASH SALAF	' (Total of lines H & I)	\$(1)
II. RETIREMENT & O	HER BENEFITS (For Pension only, the Synod Council	strongly recommends 12%)
	) BENEFIT SERVICES CALCULATION – Defin	
I	Annual minimum salary (before reductions for tax or reimbursement accounts) – Lines A & B above	x-sheltered annuities \$
I	Pastor's Social Security tax allowance (if paid d Line I above	irectly to pastor) \$
ľ	Total of K & L	\$
l 1	r Parsonage 30% of Line M (used to determine housing when l	iving in parsonage) \$
(	Household furnishings and utilities allowances (if paid directly to the pastor)	\$

Q. Total **Defined** Compensation (Total of Lines M, N, O, & P) \$\_

\$

Housing Equity Allowance (if paid directly to pastor)

P.

	. ELCA Health & Retirement Plan (Total of Lines R-1, R-2, ercentages and rates vary. See current rate schedule online at www.		\$ ***
1	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, et	c.)	\$ 
Т	. Housing Equity Allowance (If tax sheltered)		\$ **
U	. Total of lines R, S, & T		\$ (2)
III. <b>EXPE</b> V	<b>CNSES</b> 7. Transportation mileage reimbursement (Check with the IRS f	or rate.)	\$ 
W	7. Continuing Education/Professional Expenses (Synod recomm	mended is \$1,100/year)	\$ 
Х	. 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 .

## 2026 COMPENSATION WORKSHEET Rostered Deacon

#### I. COMPENSATION

A. Minimum Salary (Number from Appendix A reflecting years of active service) (include	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%)

	EFIT SERVICES CALCULAT		
	nnual minimum salary (before red		
OI	r reimbursement accounts) – Lines A	& B above	\$
	Deacon's Social Security tax allow		
(i	f paid directly to the Deacon) (Line I	) above)	¢
			\$
Н. Т	otal Defined Compensation (Line	s F & G)	\$
L ELCA Health & Retirer	nent Plan (Total of Lines I-1, I-2, I-3	3 I-4 & I-5)	\$ *
	See current rate schedule online at wy		Ψ
I-1. Health**		\$	
I-2. Retirement (L	tine H x applicable rate)***	\$	
I-3. Disability (Lin	ne H x applicable rate)***	\$	
I-4. Basic Group	Life (Line H x applicable rate)***	\$	
I-5. Retiree Suppo	ort (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			
	reimbursement (Check the IRS rate	e.)	\$
M. Continuing Education/	Professional Expenses (Synod reco	ommended is \$1,100/year)	\$
N. Official meetings (inclu	ides 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: <u>https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx</u>

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

# South Carolina Synod, ELCA

## Mission Statement:

Equipping church leaders to develop impactful faith communities and disciples of Jesus.

## Vision Statement:

Every person in South Carolina experiences God's love and grace.

## Core Values:

## 1. Living Faith in Jesus as our Cornerstone (I Peter 2:4-6)

<sup>4</sup>Come to him, a living stone, though rejected by mortals yet chosen and precious in God's sight, and <sup>5</sup>like living stones, let yourselves be built into a spiritual house, to be a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ. <sup>6</sup>For it stands in scripture: "See, I am laying in Zion a stone, a cornerstone chosen and precious; and whoever believes in him will not be put to shame."

2. Fostering opportunities for partnership among leaders and communities of faith (Romans 15:5-7)

<sup>5</sup>May the God of steadfastness and encouragement grant you to live in harmony with one another, in accordance with Christ Jesus, <sup>6</sup>so that together you may with one voice glorify the God and Father of our Lord Jesus Christ.

<sup>7</sup>Welcome one another, therefore, just as Christ has welcomed you, for the glory of God.

## 3. Walking together in sacred trust as siblings in Christ. (Luke 24:28-32)

<sup>28</sup>As they came near the village to which they were going, he walked ahead as if he were going on. <sup>29</sup>But they urged him strongly, saying, "Stay with us, because it is almost evening and the day is now nearly over." So he went in to stay with them. <sup>30</sup>When he was at the table with them, he took bread, blessed and broke it, and gave it to them. <sup>31</sup>Then their eyes were opened, and they recognized him; and he vanished from their sight. <sup>32</sup>They said to each other, "Were not our hearts burning within us while he was talking to us on the road, while he was opening the scriptures to us?"

## Ministry Result Areas (MRAs)

- 1. Rostered Ministers are growing in faith, equipped for their ministry contexts, and connected with colleagues.
- 2. Congregational/lay Leaders are trained for leading the church of today.
- 3. The Synod is actively collaborating with congregations to raise up new rostered leaders and lay leaders for the church.
- 4. Synod Council and Staff become more effective and impactful in their roles.

## Goal Summary:

<u>1.</u> <u>Rostered Leaders</u> – Rostered Leaders are growing in faith, equipped for their ministry contexts, and connected with colleagues. <u>Objectives:</u>

<u>A</u>—By December 31, 2025 150 SC Rostered Ministers will rate an 8 (10 scale) or higher to the following question: "I am growing in faith and being provided the resources I need to thrive in my ministry context" (disagree=1, strongly agree=10) and/or 150 Rostered Ministers will have participated in at least 8 Synod events under this branding by December 31, 2025.

**<u>B</u>**—Maintain the standards for candidacy.

**<u>C</u>**—Maintain relationships with at least 75 retired rostered leaders.



<u>D</u>—Healthy Rostered Ministers with the Lifeline fund.

## 2. <u>Congregational/Lay Leaders</u> are trained for leading the church of today. Objectives:

<u>A:</u>—By December 31, 2025, 3,000 laypeople from across South Carolina will have engaged at least one development opportunity and will continue to be engaged through online collaboration.

<u>B:</u> Identify and engage at least 12 congregations per year who want to do deeper work to grow in one of the resource areas.

<u>**C:**</u>—An area of the state will be brought together for a mutual advertising/evangelism campaign to connect with 500 new people in that area.

**<u>D</u>:** Assist and Resource Congregations and leaders with Technology.

# 3. <u>New Leader Development:</u> The Synod is actively collaborating with congregations to raise up new rostered leaders and lay leaders for the church. Objectives:

A: Expand total enrolled candidates for ministry to 60 by December 31, 2025.

**<u>B:</u>** 60 congregations are participating in at least one synodical youth event or program of our camps (including Faith Alive, youth group kickoff at Kinard) annually.

<u>C:</u> Connect 25 congregations through their youth ministry leaders to participate in the ministry of the ELCA Youth Ministry Network with 20 of those congregations engaged in the Extravaganza in person or through a SC Watch Party by February, 2025.

D: Work with Campus Ministry leaders to engage 250 students annually by 2028.

E: Own the process for Call Process in the SC Synod by July 1, 2024.

# 4. <u>Connections & Resources</u>: Synod Council and Staff become more effective and impactful in their roles. Objectives:

A: Synod Council will focus on strategic and governance decisions.

<u>B:</u> The Bishop will work with a strategic direction think tank to help live into new models of governance, staff development, and changing realities in the world to help discern new directions for the synod moving into the future.

<u>C:</u> Staff will work with a coach to remove silos, to live into working towards goals of strategic plan, to improve collaboration, and to increase overall effectiveness.

<u>D:</u> Improve communication inside and outside the synod office.

<u>E:</u> Create an office space that fosters collaboration among the staff, SC Rostered Ministers, lay leaders, and partners across the country and globe.

F: Continually prune ministries of the synod that don't align with initiatives of the strategic plan.

<u>**G**</u>: Plan and execute an annual Synod Assembly which is spiritual, educational, forward-thinking, and productive for our congregations and their leaders.

# Ministry Result Areas w/Contact Persons

	Contact Person		Contact Email	
Category One Rostered MinistryRostered Leaders are growing in faith, equipped for their minsitry contexts, and connected with colleagues.				
Stewardship Committee Expense	Ozzie Herlong		ovherlong@aol.com	
Mission Support Interpreters	Ozzie Herlong		ovherlong@aol.com	
Stewardship Training/Bldg Culture Generosity	Ozzie Herlong		ovherlong@aol.com	
Stewards of Creation	Kris Littman-Koon, Ozzie Herlong		kris.litmankoon@gmail.com, ovherlong@aol.com	
Seminarian/Rostrd Ldrs Steward Ed	Ozzie Herlong		ovherlong@aol.com	
Candidacy	Rick Carter, Shelley Allen		Rick@scsynod.com, SMW7800@yahoo.com	
Continuing Ed (Exec Staff)				
Pastoral Support/Counsel				
First Call Theological Education	Kimberly Heindl, Steven Gallego		Kimberly@scsynod.com, Pastorsteven89@gmail.com	
Lifeline Distribution Team	Joanna Gragg, Joyce Rose-Harris		jgragg@ebenezerlutheran.org, joyceroseharris@gmail.com	
Invitation To Service	Jason Antley		jasonantley@earthlink.net	
Compensation Guidelines	lason Antley, Heather Apel, Fred Klinker, Kimberly Heindl		jasonantley@earthlink.net, pastorheather@sjlc.church, pastorfredklinker@gmail.com	
Interim Ministry	Rick Carter		Rick@scsynod.com	
Fall Convocation	Shannon Mullen, Christie Pursey, Kimberly Heindl	p	astorshannon@stjohnsbeaufort.org, pastorcpursey@gmail.com, Kimberly@scsynod.com	
		11		
Category Two Congregations & Lay LeadersCongregational/Lay L	eaders are trained for leading the church of today.			
Christian Education	Kimberly Heindl		Kimberly@SCSynod.com	
Worship & Prayer	Ginny Aebischer		Ginny@SCSynod.com	
Public Education	??			
SC Christian Action Council	Tex Davis		gamecockpoppa@gmail.com	
New Start & Vitality			Rick@SCSynod.com, mbprice44@gmail.com	
-	Rick Carter, Michael Price			
Domestic & World Hunger	Kimberly Heindl		Kimberly@SCSynod.com	
IELCO-Colombia	Lisa Isenhower, Ginger Littman-Koon		isenhower.lisa@gmail.com, ginger.litmankoon@gmail.com	
Ecumenical	Ginny Aebischer		Ginny@SCSynod.com	
Advocacy (Incl. MORE Justice, Criminal Justice)	Reggie Cruse		??	
JELC	Ginny Aebischer, Tom Cassem, Miho Yasukawa		Ginny@scsynod.com, tomcassem@gmail.com, myasukawalc@gmail.com	
YAGM	Ginny Aebischer		Ginny@Scsynod.com	
SWDELCT (Tanzania)	Ginny Aebischer, Cathy Milejczak		Ginny@scsynod.com, czaks@earthlink.net	
IPAN (Indigenous People Accompaniment Network)	Kimberly Heindl		Kimberly@SCSynod.com	
Race Reconciliation & Justice	Leroy Cannon, Bruce Kreutzer		Revicann@bellsouth.net, ???????	
Latino Ministries	Kimberly Heindl		Kimberly@SCSynod.com	
Assisting/Resourcing Congregations	Neal Fischer		Neal@scsynod.com	
Gender Justice	Christopher Girardeau		Christopher.Girardeau@gmail.com	
Category Three				
New Leader DevelopmentThe Synod is actively coll	aborating with congregations ro raise up new rostered	l an	-	
Beloved Ministry	Emily Wilhide		pastoremily@incarnationlutheran.com	
Young Adult Fellowship/Retreats				
Campus Ministry				
CampusMin-Essential Growth Funding (Citadel)	Kimberly Heindl (contact for ALL campus ministries)		Kimberly@SCSynod.com	
CampusMin-Spartanburg(Upstate/Converse/Wofford)/S	St John			
CampusMin-Charleston(MUSC/CC)/St Matthew				
Campus Min/Citadel/St Mark's IOP				
Campus Ministry - Clemson				
Campus Ministry - Gamecock Lutheran (USC Colun	nbia)			
CampusMin-Rock Hill(Winthrop)/Grace				
CampusMin-Greenwood(Lander)/Immanuel				
CampusMin-Newberry College				
Youth Ministry				
Hand in Hand	Deborah Poole (contact for ALL Youth Ministry)		Deborah@SCSynod.com	
LCY Convention				
Middle School Retreat				
9th & 10th Grade				
11th & 12th Grade				
Camp HUGG		1		
Bridge Building		1		
Camp Light		1		
Spring into Action				
Camp GIFT		1		
Conference Events		1		
Weekend Retreats & Day Events				
Other Camps & Love Projects		1		
Youth Admin Support/Other				
Total Youth Ministry				
		1		

# Ministry Result Areas w/Contact Persons

	Contact Person	Contact Email		
Category Four				
Connections & Resources for Synod MinistriesSynod Council and Staff become more effective and impactful in their roles.				
Resource Center Materials	Ozzie Herlong??	ovherlong@aol.com		
Website Hosting/Domain Fees/Web Services	Neal Fischer	Neal@SCSynod.com		
Video Conferencing	Neal Fischer	Neal@SCSynod.com		
App Fees	Neal Fischer	Neal@SCSynod.com		
Continuing Education Expense (Comm/Tech)				
Fellowship of SC Bishops (incl. Susan Heath pmts)	Ginny Aebischer	Ginny@SCSynod.com		
Synod Council Expense	Lexanne Graves	LGraves910@gmail.com		
Continuing Education Exp (Staff)				
Travel & Expense	Ginny Aebischer	Ginny@SCSynod.com		
SC Video Magazine	Neal Fischer	Neal@SCSynod.com		
PR Expenses	Neal Fischer	Neal@SCSynod.com		
E-News	Neal Fischer	Neal@SCSynod.com		
Computer Maint & Software	Neal Fischer	Neal@SCSynod.com		
Communication Equipment (New and Upgrades)	Neal Fischer	Neal@SCSynod.com		
Computers (New and Upgrades)	Neal Fischer	Neal@SCSynod.com		
Photo/Video/Audio Equipment (New and Upgrades)	Neal Fischer	Neal@SCSynod.com		
Synod Assembly Expenses	Wendy Davidson	Wendy@SCSynod.com		
LDR Carolinas Coordinators	Ray and Ruth Ann Sipe	ruthann@LDRCarolinas.org, ray@LDRCarolinas.org		

\*\*\*South Carolina Synod Constitution

S15.14. Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16 percent of the sum of the amounts scheduled in the next year's budget for regular distribution to 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.