

REPORT OF THE SYNOD COUNCIL
Bulletin of Reports
South Carolina Synod, 2025-2026

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

PREFACE

Since the 2025 South Carolina (SC) Synod Assembly, Evangelical Lutheran Church in America (ELCA), the Synod Council has met on the following dates: August 23, 2025; November 10 2025; February 23, 2026; and April 27, 2026. The Synod Council organized itself into the following committees:

Executive: The officers of this synod and two members of the Synod Council: Rev. Eric Fink (Rostered Minister – Central Area) and Rev. Heather Apel (Rostered Minister – Northern Area).

Constitution: Rev. W. Osborne Herlong Jr., Chair; Rev. Henry M. Moody, Jr., Advisory, Mr. Daniel Crofts; Mr. Jeffrey Stringer; Ms. Gail Buchanan; Ms. Becky Koch; Rev. Eric Fink; Rev. Alex Twedt; and Diane Wicker.

Finance: Ms. Cindy Davis, Chair; Ms. Charlene Fink, Synod Accountant; Mr. Raymond L. Hendrix Jr., Treasurer; Rev. W. Osborne Herlong Jr., Secretary; Mr. Bernie Lee; Ms. Donna Poulnot; Mr. Ron Walrath; Rev. Eric Little; and Mr. Van Matthews.

Personnel: Ms. Cheryle Noyes, Chair; Mr. Richard Davis; Ms. Nancy Appel; Rev. Joshua (Josh) Kestner; and Rev. Rev. Heather Apel.

Property: Ms. Beth Trump, Convener and Property Manager; Rev. Rusty Kehl; Mr. Randy Fellers; and Mr. Tex Davis.

I. APPOINTMENTS

1. Appointed Mr. Bernie Lee a member of the Audit Committee from the Synod Council.

2. Appointed the officers of the South Carolina Synod, the Rev. Joanna Gragg and Ms. Joyce Rose-Harris to the Lifeline Distribution Team.

3. Appointed Tex Davis, Judicatory Representative, South Carolina Christian Action Council 2025-2026.

4. Appointed 2026 Bishop's Election Committee – Mr. Tex Davis, Ms. Cindy Davis, Dr. Susan McArver, Mr. Ron Walrath, Deacon Christ St. Clair, Rev. Wayne Kannady, Rev. Virginia Litman-Koon, and Mr. Kenny Hastie.

5. Appointed to the SC Synod Assembly Nominating Committee – Mr. Richard Smith, Deacon Ashlyn Cox, Ms. Carrie Nicholson, Ms. Emily Bugay, Mr. Jay Salter, and Mr. Dave Bowers.

6. Appointed The Rev. Jackie Utley as chair, 2026 South Carolina Synod Assembly Nominating Committee; and to designate Jeffrey Stringer as first alternate..

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7. Reappointed Rev. Patti Sue Burton-Pye as Chair of the Audit Committee for the calendar year 2026.

8. Reappointed Mr. Edward Woodward Jr., and appointed Rev. Wayne Kannaday as SC Synod representatives on the Board of Trustees, James R. Crumley Jr. Archives Region 9 ELCA.

9. Appointed Mr. Russ Bureson to the Audit Committee for a three-year term ending 2027.

Minutes of the Synod Council Meeting, November 10, 2025

10. Appointed Denise Reid as the SC Synod representative on the Board of Trustees, James R. Crumley Jr. Archives Region 9 ELCA for the calendar years 2026-2027.

Minutes of the Synod Council Meeting, April 27, 2026

II. COMPENSATION GUIDELINES 2027

***Recommends the 2027 Compensation Guidelines for Rostered Ministers, South Carolina Synod, for adoption by the 2026 South Carolina Synod Assembly.**

The *2027 Compensation Guidelines for Rostered Ministers* can be found on the documents page of the South Carolina Synod Assembly Web site under Recommendations and Notices. All documents to be used at assembly will be live at <https://scsynod.com/assembly/documents/>

The *2027 Compensation Guidelines for Rostered Ministers* will be moved, upon approval by the 2026 South Carolina Synod Assembly, to the Call Process and Compensation page of the South Carolina Synod Web site. After adoption by the assembly the document will be live at <https://scsynod.com/call-process/>

Minutes of the Synod Council Meeting, February 23, 2026

III. CONGREGATIONS

1. Voted to discuss the resolution sent to Bishop Aebischer and Vice President Boozer from Ms. Paula Benson, President, St. Paul, Columbia, regarding request for advance approval of the termination of St. Paul with the Evangelical Lutheran Church in America should the second vote to disaffiliate on November 16, 2025, pass.

Minutes of the Synod Council Meeting, November 10, 2025

2. Voted to approve the request of Rev. Angela Jennings, Pastor, Holy Trinity, Pelion, received on February 10, 2026, in accord with *C7.05.a., Congregation Constitution, that the South Carolina Synod has no claim to the property that was gifted to Holy Trinity by St. John's, Pelion when St. John's went through Holy Closure and that Holy Trinity is free and clear to sell.

3. Voted approve, with regret, the action of St. Paul Lutheran Church, Columbia, South Carolina, on August 17, 2025, and November 16, 2025, in accord with *S6.05.g., Constitution for Congregations of the ELCA and 9.62.g., Constitution of the ELCA, to terminate its membership in the Evangelical Lutheran Church in America and affiliate with the North American Lutheran Church.

Minutes of the Synod Council Meeting, February 23, 2026

IV. CONSTITUTION, BYLAWS AND CONTINUING RESOLUTIONS

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

1. ***Recommends the amendment *en bloc* of bylaws, S9.03.06.; S10.07.02.; S10.07.08.; and S10.09.03. Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod, ELCA, for adoption by the 2025 South Carolina Synod Assembly.**

(To amend in accord with the amendment process described in †S18.21. by two thirds vote of the voting members present at the Synod Assembly)

(1) To amend bylaws S9.03.06. and S10.07.02. by adding at least one Minister of Word and Service, Constitution, Bylaws and Continuing Resolutions, South Carolina Synod:

Chapter 9 Nominations and Elections

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

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

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.

S10.07.02. The Synod Council shall consist of the four officers of this synod; 21 members elected to three-year terms, including persons from nine geographic seats and nine persons at-large; including at least one man and one woman who are persons of color and/or whose primary language is other than English; at least one Minister of Word and Service; and at least one young adult. There shall be one youth elected to a two-year term. The terms of one-third of the 21 members, as nearly as possible, shall expire each year.

(Rationale: To include in the composition of the Synod Council a position for at least one Minister of Word and Service)

(2) To amend bylaw S10.07.08. by striking i. ~~Supervise and regulate the South Carolina Lutheran (or its successor) and other official publications of this synod, including the selection of personnel and terms of office.~~; and adding Support, contribute, and promote official communications and publications of this synod.

- S10.07.08. Other duties and functions of the Synod Council shall be to:
- a. Promote the interests of the Evangelical Lutheran Church in America;
 - b. Supervise and coordinate the work of the several agencies of this synod;
 - c. Elect staff officials, if and when such positions are created by the Synod Assembly and arrange for their proper induction into office;
 - d. Determine, when necessary, the time and place for each meeting of the Synod Assembly;
 - e. Set the salaries of the bishop and staff officials, and other employees of this synod;
 - f. Elect the representatives of this synod who are to serve, in addition to the bishop ex-officio, on the governing bodies of inter-church agencies to which this synod is related;
 - g. Institute and oversee a system of personnel practices applicable to all synodical staff officials and other employees;
 - h. Make an annual examination of all investments and securities held by this synod;
 - i. ~~Supervise and regulate the South Carolina Lutheran (or its successor) and other official publications of this synod, including the selection of personnel and terms of office.~~
Support, contribute, and promote official communications and publications of this synod.
 - j. Provide communication and coordination between the region and this synod and its agencies, institutions, and congregations; and
 - k. Arrange the process for all elections and appointments of this synod to assure conformity with established criteria of the ELCA.

(Rationale: The amendment redefines the Synod Council's responsibility from supervision and regulation to a model of support, contribute, and promote. The intent is that Synod Council maintains a level of accountability to engage communications, but the oversight and regulation falls to the responsible synod staff and the Office of the Bishop. The amendment redefines the Synod Communication Model from the South Carolina Lutheran (or its successor) to broaden official communications and publications of this synod. The intent to more accurately reflect the current communications landscape that has evolved from a print newsletter culture of 1988 to the modern approach of multiple, integrated tools and channels to spread synodical information.)

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(3) To amend bylaw S10.09.03., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod.*

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

S10.09. The South Carolina Synod shall have an endowment fund that is administered for purposes defined in the bylaws under the authority of the Synod Council.

- S10.09.03. No more than five percent (5%) of the Mission Endowment Fund may be distributed in any given year. ~~and of this amount, up to fifty percent (50%) may be granted for mission development within the South Carolina Synod and up to fifty percent (50%) may be granted for special expressions of God's love in the world.~~ Grants may be awarded for mission development within the South Carolina Synod and for special expressions of God's love in the world. In each annual awards cycle, the Mission Endowment Committee shall ordinarily allocate grant awards so that approximately fifty percent (50%) of the amount distributed supports each of these two purposes. The committee may, in its judgement, vary this allocation if doing so best serves the mission and priorities of the South Carolina Synod. ~~These Mission Endowment Fund~~ grants shall not be used to support operational expenses

of the synod, synod congregations, or any other entity receiving grant awards.

(Rationale for change: The Mission Endowment Grant Committee is requesting the proposed minor adjustment in wording to the bylaws because it believes the changes would allow the committee to conduct its work more effectively)

Minutes of the Synod Council Meeting, April 27, 2026

***RECOMMENDATION FOR ASSEMBLY ACTION ON RECOMMENDED PROVISIONS 2025
CHURCHWIDE ASSEMBLY: CONSTITUTION, BYLAWS, AND CONTINUING RESOLUTIONS, SOUTH
CAROLAIN SYNOD, ELCA.**

2. *Recommends the amendment *en bloc*, Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod to recommended provisions as approved by the 2025 Churchwide Assembly for adoption by the 2026 South Carolina Synod Assembly.

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

**Chapter 11.
COMMITTEES
(names of other organizational units)**

†S11.04. ~~The~~A Mutual Ministry Committee shall be appointed by the Executive Committee of the Synod Council to provide support and counsel to the bishop.~~Rec~~

(This provision is being made non-required)

**Chapter 7.
SYNOD ASSEMBLY**

S7.26. This synod may establish processes through the Synod Council that permit persons currently serving as synod-authorized ministers and/or lay representatives of authorized worshipping communities and/or outreach ministries of the synod, which have been authorized under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with ~~†~~S7.21.

(Rationale: This would allow synod-authorized ministers (SAMs) or representatives of synod-authorized worshipping communities or outreach ministries to serve as voting members to the Synod Assembly.)

**Chapter 9.
NOMINATIONS AND ELECTIONS**

S9.04. The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Three-fourths of the legal votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Three-fourths of the legal votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons ~~(plus ties)~~ who receive the greatest number of legal votes (including ties in the final qualifying position) 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 (including ties in the final qualifying position) 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 (including ties in the final qualifying position) on the previous ballot.

(Clarification of election process in the event of tie votes)

Chapter 10. SYNOD COUNCIL

S10.05. ~~No e~~Elected members of the Synod Council shall not receive compensation solely for such their service as council members.

S10.06. No person related to a synod staff member shall be eligible for nomination to or membership on the Synod Council [for the following synod committees: finance, personnel, mutual ministry, nominating, and synod assembly elected committees.]. For this purpose, a related individual is one who, with respect to the synod employee, is a spouse, parent, son, daughter, sibling, uncle, aunt, niece, nephew, grandparent, grandchild, including corresponding members of blended families and in-laws (parent, son, daughter, or sibling of a spouse, spouse of a sibling, or the parent or sibling of the spouse of a sibling).

(For purposes of avoiding conflicts of interest, this provision allows synods to define where relatives of synod staff may or may not serve)

~~S10.0607.~~ If a member of the Synod Council ceases to meet...

~~S10.0708.~~ The composition of the Synod Council...

~~S10.0809.~~ *Robert's Rules of Order*, latest edition, shall govern...

(Renumbering)

Chapter 13. CONGREGATIONS

S13.40. **Synod-authorized Worshiping Communities and Outreach Ministries**

S13.41. ~~Authorized worshiping~~ Worshiping communities and outreach ministries, authorized by the synod and acknowledged under criteria, policies, and procedures approved by the Church Council of the Evangelical Lutheran Church in America, shall accept and adhere to the Confession of Faith and Statement of Purpose of this church, shall be served by leadership under the criteria of this church, and shall be subject to the discipline of this church.

(Rationale: This amendment reflects a change in terminology when referring to authorized worshiping communities and extends the synod's authority to acknowledge authorized outreach ministries as well.)

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3. Amended continuing resolution, S12.01.C24., Synod Constitution, by striking Prosperity, Macedonia, under Northern Area, Heartland.

Minutes of the Synod Council Meeting, August 23, 2025

4. Amended the Constitution, Bylaws and Continuing Resolutions, South Carolina Synod, by striking continuing resolutions S10.07.A14., S10.07.B14.; S11.01.A21.; S11.01.B21.; S11.01.C21.; and S11.01.D14.

Minutes of the Synod Council Meeting, August 23, 2025

5. Amended continuing resolution S12.01.C26, Synod Constitution, Northern Area, Foothills, by striking Synod-authorized Community Outreach, Greenville, Christ the King and adding Synod-authorized Outreach Ministry, Greenville, ReCenter.

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6. Amended continuing resolution S12.01.C26, Synod Constitution by striking St. Paul, Columbia.

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7. Amended continuing resolution S12.01.C26., *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod*, by striking ~~Mauldin, Parroquia El Mesias and striking Greenwood, Restoration Chapel as a Synod-Authorized Worshiping Community~~, and adding Greenwood, Restoration Chapel as Synod-Authorized Outreach Ministry.

Minutes of the Synod Council Meeting, April 27, 2026

V. FINANCIAL MATTERS

1. Received with gratitude the Report of the Audit Committee, May 14, 2025.

Minutes of the Synod Council Meeting, August 23, 2025

2. Approved the recommendations of the South Carolina Synod Mission Endowment Fund Grant Committee to award grants for the year 2025-2026 in the amount of \$20,000 to:

Ebenezer, Columbia	\$500
Update/rebuild website platform to make it less internally focused & more helpful for seekers and searches.	
Lutheran Disaster Response Carolinas.....	\$2,500
Projects for congregation disaster preparedness and leadership development.	
Shepherd of the Sea, Garden City	\$2,500
Food pantry for 150 Hispanic children per week for 10 weeks. Children are K-8.	
Newberry College	\$2,500
Wolves Pantry established as a campus-based resource to address food insecurity and inaccessibility faced by students.	
Good Shepherd, Walterboro	\$2,500
Bi-monthly food pantry for community residents to distribute nutritious food, books, Magazines and pet food and share Christ's love to all. Serves 80-85 households.	
Pilgrim, Lexington	\$4,000
Expanding ministry efforts to help children & families cope with anxiety through a multi-part Series called Navigating the Pressure – Helping Kids Thrive in a Stressed-Out World.	
St. Peter's, Pawleys Island	\$500
To enable programing to bring members of the congregation together with the preschool during the coming year. Funding to help the congregation grow and to achieve the demographic balance that has existed during previous years.	
Holy Communion, Spartanburg	\$2,500
Support the Woodlands Heights Elementary Backpack program. Each week during the school year. The ministry is slated to serve up to 75 students who have been vetted as food insecure.	
Summer Memorial, Newberry	\$500
Work with Able South Carolina to have an accessibility audit done of physical space & receive recommendations on upgrades for space to be more welcoming to individuals with mobility issues.	
James R. Crumley Jr. Archives	\$2,000
Purchase new signage after relocation of the archives.	

3. Approved the three-year Funding Plan for Re:Center Outreach Ministry, Greenville.

4. 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 2026.

Rev. Virginia S. Aebischer\$13,000

Rev. Richard T. Carter\$45,000

Rev. Jorge A. Leone\$20,000

Rev. Martin Lopez-Vega\$26,000

5. Received Audited Financial Statements FYE January 31, 2025 Independent Auditor's Report, Scott and Company, January 31, 2025; a letter to the Synod Council; and a letter to management and the Synod Council was sent to the members of the committee. The auditor's report is a "clear opinion."

6. Approved the Procedure for the Authorization and Addition of New Vendors as recommeneed by the Internal Audit Committee in the Report of the Audit Committee submitted on October 22, 2025.

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7. Approved that the publishable compensation for the newly elected bishop of the South Carolina Synod be established using the South Carolina Synod Compensation Guidelines for Rostered Ministers (see Appendix A), with an additional \$10,000 to be added to the base salary to reflect the additional responsibilities of this role.

8. Designated the housing allowance in the amount of \$20,502 for The Rev. Ashley Twitchell, Director, ReCenter Outreach Ministry, Christ the King, Greenville, for the calendar year 2026.

9. Approved the following recommendation:

WHEREAS, the following funds have not been used due to lack of a program or need or have not been utilized in 12 months or longer: Acct # 3020234-1 Miscellaneous - \$51.51, therefore, be it

Resolved, that the funds listed above become unrestricted in accord with Section #B 4B.3, *Gift & Bequest Policy* adopted November 14, 2022.

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10. Priortized increased resources for synod communications and to bring in external communication professionals to help the Synod set goals, strategies and objectives, and to expand communications capacity contingent upon funding ability.

11. Requested that the Finance Committee explore the funding of a \$50,000 synod gift to be paid over five years toward the James R. Crumley Jr. Region 9 Archives Capital Campaign; and began the payment in the fall of 2026 at a \$10,000 per year amount; and requested that the Finance Committee report their findings at the meeting of the Synod Council on August 22, 2026.

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VI. INSTITUTIONS AND AGENCIES

1. Ratified the designation to the Board of Trustees, Lutheran Homes of South Carolina, Richard Moose to a term ending October 2028 and Beth Trump to a term ending October 2029.

2. Ratified the actions on December 18, 2025, of the duly appointed and acting Executive Committees, of the Boards of Lutheran Services for the Aging and Lutheran Family Services in the Carolinas, to re-elect The Rev. Leroy Cannon to each of the respective Boards of Trustees, to a three-year term beginning September 2026 and ending September 2029.

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VII. JAMES R CRUMLEY JR ARCHIVES REGION 9 ELCA

1. Approved the following resolution:

WHEREAS, Dr. Susan Wilds McArver, President, James R. Crumley Jr. Region 9 ELCA Archives (hereinafter designated as "the archives"), in an email addressed to Bishop Virginia Aebischer on July 25, 2025, requested a capital campaign to relocate the archives and to target a small pool of donors; and

WHEREAS, the Synod Council 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 NovusWay Ministries that the Lutheridge 75th 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; and

WHEREAS, the *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod* (hereinafter designated as ("the Synod Constitution")) provides:

S15.21. No appeal to congregations of this or any other synod of the Evangelical Lutheran Church in America for the raising of funds shall be conducted by congregations or organizations related to or affiliated with this synod without the consent of the Synod Assembly or the Synod Council.; and WHEREAS, the continuing resolution, Synodical Appeals S15.21.A09.c., that a one-year interval normally be maintained between appeals will need to be waived by the Synod Council; and WHEREAS, there are no restrictions on organizations related to or affiliated with this synod on targeting individuals and major donors; therefore, be it
Resolved, to encourage the archives to proceed with appeals to major donors and individuals for the work of the archives during 2025-2026; and be it finally
Resolved, to place on the agenda of the Synod Council on November 10, 2025, the consideration to give consent to conduct a two-year archives appeal to congregations beginning January 1, 2027, and ending January 1, 2029, in accord with provision S15.21., the Synod Constitution and to waive the normal one-year interval period.

Minutes of the Synod Council Meeting, August 23, 2025

2. Approved the following resolution:

WHEREAS, Dr. Susan Wilds McArver, President, James R. Crumley Jr. Region 9 ELCA Archives (hereinafter designated as "the archives"), in an email addressed to Bishop Virginia Aebischer on July 25, 2025, requested a capital campaign to relocate the archives and to target a small pool of donors; and
 WHEREAS, the Synod Council 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 NovusWay Ministries that the Lutheridge 75th 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; and
 WHEREAS, the *Constitution, Bylaws and Continuing Resolutions, South Carolina Synod* (hereinafter designated as ("the Synod Constitution")) provides:
 S15.21. No appeal to congregations of this or any other synod of the Evangelical Lutheran Church in America for the raising of funds shall be conducted by congregations or organizations related to or affiliated with this synod without the consent of the Synod Assembly or the Synod Council.; and
 WHEREAS, the continuing resolution, Synodical Appeals S15.21.A09.c., that a one-year interval normally be maintained between appeals will need to be waived by the Synod Council; and
 WHEREAS, there are no restrictions on organizations related to or affiliated with this synod on targeting individuals and major donors; therefore, be it
Resolved, to waive the normal one-year interval period for synodical appeals, S15.21.A09.c., Synod Constitution; and finally be it
Resolved, to give consent to the James R. Crumley Jr. Region 9 Archives to conduct a two-year appeal to congregations beginning January 1, 2027, and ending January 1, 2029, in accord with provision S15.21., the Synod Constitution.

Minutes of the Synod Council Meeting, November 10, 2025

VIII. MISSION FUNDING AND SPENDING PLAN (BUDGET) 2027-2028

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

1. Recommends the “Mission Funding and Spending Plan Procedures (Budget Procedures)” to guide the adoption of the 2027-2028 Mission Funding and Spending Plan (Budget) for adoption by the 2026 South Carolina Synod Assembly.

Mission Funding and Spending Plan (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 11. 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 2027-2028 BUDGET**

The full detailed line-item 2027-2028 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 \$2,345,779 for the fiscal year February 1, 2027 – January 31, 2028, for adoption by the 2026 South Carolina Synod Assembly.

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The 2027-2028 Proposed Mission Funding and Spending Plan and Pie Chart Documents are on the next two pages.

South Carolina Synod, ELCA
Proposed Mission Funding/Spending Plan 2027-2028

	Approved Mission Funding/Spending Plan <u>2026-2027</u>	Proposed Mission Funding/Spending Plan <u>2027-2028</u>
Mission Support and Other Revenue		
Congregational Support Synod-Churchwide (1)	2,240,000	2,230,000
Fees-Assembly	63,000	15,000
Investment Income	65,000	65,000
Other Income	22,000	22,000
Carryover/Constitution Provision S15.14. (2)	81,956	13,779
Total Revenue	2,471,956	2,345,779
Benevolence and Expenditures		
Mission Benevolence		
ELCA Support (1)	484,000	484,000
SC Synod Ministries Support	70,000	70,000
Joint Ministries Region 9 Support	12,000	12,000
Bishop's Discretionary Fund	4,000	4,000
Archives	6,281	6,470
ELCA Regional Gift Planner	10,000	10,000
Southern Seminary	77,000	78,000
SC Lutheran Retreat Centers	61,200	65,000
NovusWay	16,000	20,000
Newberry College	11,000	14,000
Lutheran Homes	11,000	12,000
Lutheran Services Carolinas	15,000	16,500
Totals	777,481	791,970
Ministries		
Category 1-Rostered Ministry	97,150	68,650
Category 2-Congregations & Lay Leaders	101,000	130,000
Category 3-New Leader Development	223,500	232,509
Category 4-Connections & Resources for Ministry (3)	324,000	149,400
Totals	745,650	580,559
Operating Expenses		
Salaries, Benefits and Related (4)	856,000	875,250
Operating Expenses	92,825	98,000
Totals	948,825	973,250
Total Benevolence and Expenditures	2,471,956	2,345,779

Note #1 ELCA support for 2026/27 is 22% of unrestricted congregational support.
ELCA support for 2027/28 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.

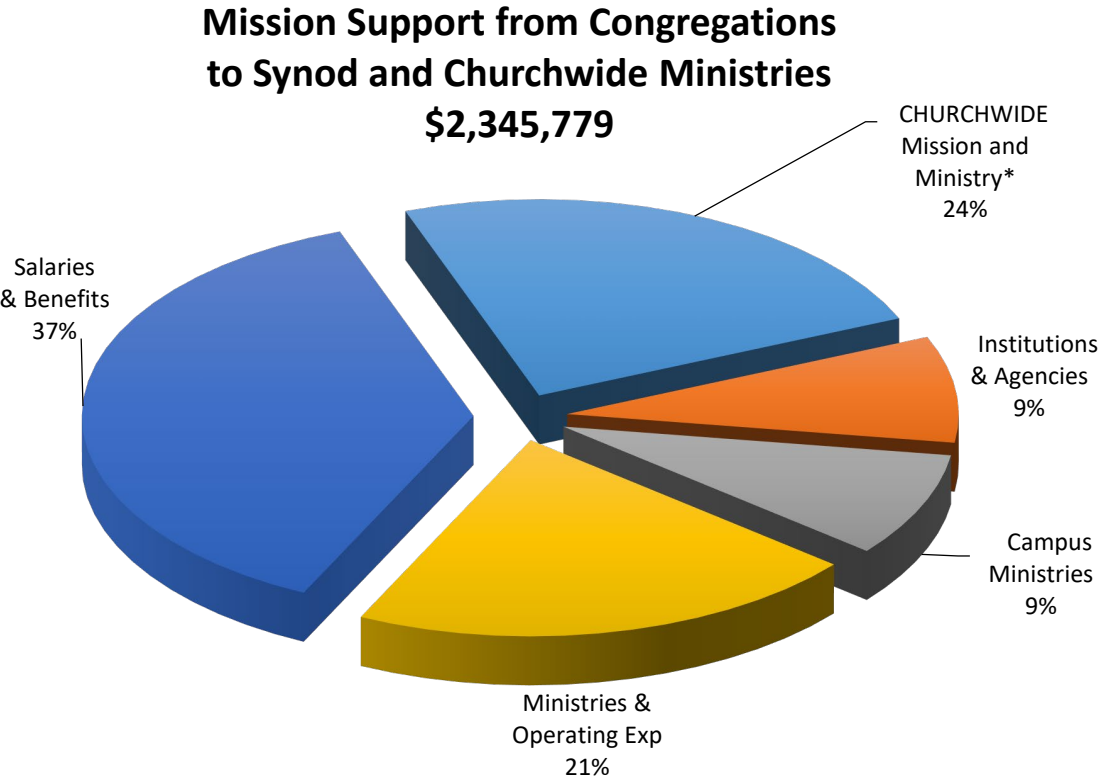
Note #3 The 2026/27 and 2027/28 budgets for the annual assembly of \$236,900 (in person) and \$63,000 (online) [respectively] are included in Category 4 - Connections & Resources for Ministry.

Note #4 The 2027/28 budget for salaries includes a 3.5% cost of living increase for non-rostered staff. Rostered staff will be at or above guidelines.

South Carolina Synod, ELCA 2027-2028 Proposed Mission Funding/Spending Plan

\$566,000	Churchwide Mission and Ministry
\$205,500	Institutions & Agencies
\$201,509	Campus Ministries
\$497,520	Ministries & Operating Expenses
\$875,250	Salaries & Benefits

\$2,345,779	



Ministries & Operating Expenses

Category One

Rostered Ministry

Category Two

Congregations & Lay Leaders

Category Three

New Leader Development

Category Four

Connections & Resources for Ministry

Discretionary Fund/Archives/ELCA Gift Planner

Operating Expenses

Campus Ministries

The Citadel

Clemson University

College of Charleston

Lander University

Medical University of South Carolina

University of South Carolina - Columbia

Winthrop University

Institutions & Agencies

SC Lutheran Retreat Centers

Lutheran Homes of SC

NovusWay Ministries

Lutheran Theological Southern Seminary

Newberry College

Lutheran Services Carolinas

*ELCA Support for 2027-2028 is 22% of unrestricted congregational support

IX. PERSONNEL

1. Granted On Leave for The Rev. Terry Hundley beginning retroactively to July 1, 2025.
2. Voted to continue On Leave for The Rev. Laura Swanson for the second year.
3. Voted to continue Family Leave for Deacon Shelly Allen for the fourth year.
4. Voted to continue Family Leave for Deacon Sarah Bowers for the second year.
5. Extended a Call to Non-Congregation Service to The Rev. Sherry Teves as Chaplain, Veterans Victory House, Advantage Veterans Services, Inc., Walterboro, beginning July 8, 2025.
6. Extended a Call to Interim Ministry to The Rev. Thulisiwe Beresford beginning June 1, 2025.

7. Approved the following recommendation:

WHEREAS, the Episcopal Diocese of Upper South Carolina entered into a Letter of Agreement between The Wardens and Vestry of All Saints Episcopal Church, Cayce, South Carolina, and The Reverend Dr. David Guss and The Right Reverend Daniel P. Richards, IX Bishop of the Episcopal Diocese of Upper South Carolina; and

WHEREAS, the Wardens and Vestry of All Saints Episcopal Church Cayce ("The Vestry") with the approval of The Rt. Rev. Daniel P. Richards ("The Bishop"), hereby calls The Rev. Dr. David Guss ("The Rector") to serve as Rector of All Saints, Cayce, ("The Parish"); and

WHEREAS, The Rev. Canon Stephen J. Rhoades, Canon to the Ordinary, The Episcopal Diocese of Upper South Carolina sent a Letter of Agreement and wrote in an email on August 26, 2025, to Bishop Aebischer that Pr. Guss will be hired as long-term supply clergy (six months) while he works on transitioning to the Episcopal Church; and

WHEREAS, The Letter of Agreement outlines two phases in which Pr. Russ remains an ELCA pastor rostered in the South Carolina Synod, and in the second phase, Pr. Russ transitions to the Episcopal Church and becomes an Episcopal priest; and

WHEREAS, the Letter of Agreement stated on page 3 of 14, "The Rev. Dr. David Guss' employment shall begin on Friday, August 1, 2025 (Start Date) and shall consist of two phases: Phase I: August 1-October 31, 2025 (90 days); Phase II: November 1, 2025". therefore, be it

Resolved, that the Synod Council, South Carolina Synod, meeting in regular session on August 23, 2025, in accord with 8.63.05.b. Constitution, Bylaws and Continuing Resolutions, Evangelical Lutheran Church in America (ELCA), issue a call to extended service to The Rev. Dr. David Guss, an ordained minister on the roster of the ELCA, as Rector of All Saints Episcopal Church, Cayce, South Carolina, a congregation of the Episcopal Church, a full communion partner with the Evangelical Lutheran Church in America (ELCA); and be it further

Resolved, that the South Carolina Synod extends this call for a period of six months backdated to begin August 1, 2025; and finally

Resolved, that this is a term-call that can be renewed as needed and will require Synod Council action if extended.

Minutes of the Synod Council Meeting, August 23, 2025

8. Extended a Call to Non-Congregation Service to The Rev. Megan Boatwright as Campus Pastor, University Lutheran Church, beginning September 29, 2025.
9. Continued to list The Rev Larry Hagerty on the roster of Ministers of Word and Sacrament of this church as retired October 31, 2025.
10. Continued to list The Rev. Ken Gillikin on the roster of Ministers of Word and Sacrament of this church as retired September 30, 2025.
11. Continued to list Deacon Amy Brown on the roster of Ministers of Word and Service of this church as retired September 19, 2025.

12. Renewed a Call to Interim Ministry, South Carolina Synod, to The Rev. Mary Anderson beginning January 1, 2026 for a term of one year, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.

13. Extended a part-time three-year term Call to Non-Congregation Service to The Rev. Ashley R. Twitchell as Director, Re:Center Outreach Ministry, Christ the King, Greenville, beginning January 1, 2026.

14. Approved the following resolution:

Resolved, that in anticipation of updates of the ELCA Roster Manual by the Church Council for calls to Supply Ministry, for Ministers of Word and Sacrament, that the Office of the Bishop have the authority to develop tools for adequate call oversight, to include an annual written and signed Call to Supply Ministry for 12 months, and a written and signed expectation for regular, time-specific communication and oversight during the term of the call.

Minutes of the Synod Council Meeting, November 10, 2025

15. Granted On Leave to Deacon Justin Rimbo retroactively from July 27, 2020 to June 1, 2022.

16. Granted On Leave to The Rev. Lance Henderson beginning February 9, 2026.

17. Granted On Leave to The Rev. Madison Chelberg beginning November 8, 2025.

18. Extended a Call to Interim Ministry to The Rev. Emily Hartmann Blackburn beginning March 9, 2026, for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.

19. Voted to continue On Leave to The Rev. Sue Johnson for the second year.

20. Requested the Conference of Bishops, ELCA to extend Family Leave beyond eight years for The Rev. Kristoffer Cox.

21. Continued Family Leave to The Rev. Rebecca Lord-Phillips for the third year.

22. Extended a call to The Rev. Jamie Haskins as Supply Ministry for a term of one year beginning June 1, 2026.

23. Voted to renew service under call to The Rev. David Guss as Rector of all Saints Episcopal Church, Cayce, a congregation of the Episcopal Church, a full communion partner with the ELCA, for one year beginning February 1, 2026.

24. Extended a call to The Rev. Martin Joseph López Vega as Mission Developer and Pastor, Nuestro Salvador (Our Saviour), Greenville beginning January 1, 2026.

Minutes of the Synod Council Meeting, February 23, 2026

25. Granted On Leave to The Rev. Emily Stolba beginning May 20, 2026.

26. Extended a Call to Non-Congregation service to The Rev. Jeffrey Shealy as Chaplain, Lutheran Hospice, Lowcountry, Lutheran Homes of South Carolina beginning April 27, 2026.

27. Renewed a Call to Interim Ministry, South Carolina Synod, to The Rev. Linda Anderson beginning April 15, 2026 for a term of two years, in accord with 7.41.01.c. *Constitution, Bylaws, and Continuing Resolutions of the ELCA*.

28. Continued to list The Rev. Dr. Karen Young on the roster of Ministers of Word and Sacrament of this church as retired March 18, 2026.

29. Continued to list The Rev. Shannon Mullen on the roster of Ministers of Word and Sacrament of this church as retired May 1, 2026.

30. Continued to list The Rev. Paul Aebischer on the roster of Ministers of Word and Sacrament of this church as retired June 15, 2026.

31. Continued to list The Rev. Mary Anderson on the roster of Ministers of Word and Sacrament of this church as retired December 31, 2026.

32. Continued to list Deacon Dallas Shealy on the roster of Ministers of Word and Service of this church as retired March 31, 2026.

Minutes of the Synod Council Meeting, April 27, 2026

X. SYNOD ASSEMBLY

***RECOMMENDATION FOR ASSEMBLY ACTION**

1. *Recommends Rules of Organization and Procedure, Synod Assembly, for the election of the bishop for adoption by the 2026 South Carolina Synod Assembly.

1). *Biographical Information*: Biographical information on the seven nominees (plus ties) who received the greatest number of votes on the second ballot, submitted on a form determined by the Synod Council, shall be distributed to voting members prior to casting the third ballot for bishop.

2). *Addresses to the Assembly by Nominees*: Prior to the third ballot for bishop, the seven persons (plus ties) who received the greatest number of votes on the second ballot will be invited to address the assembly, with speaking limited to two minutes each. If any such person is not present at the assembly, the individual may address the assembly via video conferencing software or may designate an alternate to speak on her or his behalf. A timekeeper shall indicate to the speaker when 30 seconds remain of the allocated time and when the allocated time has elapsed. The sequence of the speeches shall be determined by lot.

3). *Questions to Nominees*: Prior to the fourth ballot for bishop, the three persons (plus ties) who received the greatest number of votes on the third ballot will be invited to participate in a question-and-answer period. The period shall be moderated by the person designated to preside at the election. The questions shall be asked in rotating order of the nominees, and the same questions will be asked to each nominee. Each nominee shall have a maximum of five minutes each to respond to the questions. A timekeeper shall indicate to the speaker when 30 seconds remain of the allotted time and when the allotted time has ended. The Bishop's Election Committee shall select the two questions and determine the sequence of the questions to be asked. The time for the question-and-answer period shall be a maximum of 30 minutes. The sequence of the speeches shall be determined by lot.

4). *Election of a Bishop*: The representative of the churchwide organization shall preside over the assembly whenever the assembly is in session and considering business related to the election of the synod bishop, or when the assembly is casting ballots in this election. Upon conclusion of balloting or of specific business related to the election, the bishop shall resume presiding over the assembly.

Minutes of the Synod Council Meeting, February 23, 2026

2. *Recommends Resolution of Appreciation and Thanksgiving for the Ministry of Bishop Virginia Aebischer for adoption by the 2026 South Carolina Synod Assembly.

WHEREAS, the Reverend Virginia Aebischer has dedicated 37 years of faithful, ordained ministry to the service of the Gospel, demonstrating an unwavering commitment to the mission of the Church; and

WHEREAS, for many years, she has walked alongside congregations as a shepherd, counselor, and friend—celebrating joys, comforting sorrows, and preaching the Word with both grace and conviction; and

WHEREAS, in her role as Bishop, she has provided visionary leadership for this Synod to aspire that every person in South Carolina experience Christ's love and grace, navigated seasons of change with a discerning heart, and led through a deep-seated prayerfulness; and

WHEREAS, her legacy is woven into the very fabric of our community through the mentoring of clergy, renewing mission-focused congregations, and the planting of new ministries; and

WHEREAS, she has balanced the complexities of administrative leadership with the warmth of a "pastor's heart," ensuring that every individual and congregation remained seen, heard, and valued within our common life; therefore, be it

Resolved, that the Synod Council offers gratitude to God for the gift of Bishop Aebischer's 37 years of ordained ministry, her tireless advocacy for the Gospel and her steadfast devotion to the health and vitality of our congregations; and be it finally

Resolved, that the voting members of the 2026 South Carolina Synod Assembly adopt this resolution with a rising vote of thanks and applause, offering our prayers for God's blessings upon Bishop Aebischer as she enters retirement; and may this new season be one of deep rest, holy reflection, inspiration for continued ministry, and the abiding joy of the Spirit.

Minutes of the Synod Council Meeting, April 27, 2026

3. Received the annual review of Synod Assembly elected committees by the Executive Committee on July 15, 2025, 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.

4. Approved the Minutes of the South Carolina Synod Assembly, June 12-14, 2025, in principle, and allow Secretary Herlong and Bishop Virginia S. Aebischer to make editorial changes for publication in the 2025 Directory and Minutes of the South Carolina Synod, ELCA.

5. Implemented the resolution "Resolution on Refugee Resettlement" adopted by the South Carolina Synod Assembly, June 12-14, 2025, by approving the drafts of the letters to congregations, leaders, senators and representatives, Presiding Bishop of the Evangelical Lutheran Church in America (ELCA), and the Office of the Secretary, ELCA; and requested that the vice-president and the bishop send the letters within thirty days of the meeting of the Synod Council on August 23, 2025.

6. Implemented the "Resolution on Child Protection" adopted by the South Carolina Synod Assembly, June 12-14, 2025, with the adoption of the "Synod Youth Protection Policy".

Minutes of the Synod Council Meeting, August 23, 2025

7. Approved South Carolina Synod Assembly registration fees: the early bird fee, March 2-April 2, 2026, in the amount of \$175.00, and the standard fee, April 3, - May 1, 2026, in the amount of \$225.00.

Minutes of the Synod Council Meeting, November 10, 2025

8. Designated the offerings received in the worship service of the 2026 South Carolina Synod Assembly to the Bishop Ginny Aebischer Fund for Faith Formation for Youth and Family Ministry.

Minutes of the Synod Council Meeting, February 23, 2026

9. Provided ministry display spaces at the South Carolina Synod Assembly, June 11-13, 2026, for the following Synod sponsored Ministries, Institutions, Organizations, Synod related ELCA Ministries and Task Forces:

Lauri SoJourney, NovusWay Ministries
Elliott Cox, South Carolina Lutheran Retreat Centers
Catherine Schibler, Portico Benefits Services
D'Etta Broam, Deaconess Community of the ELCA
Trudy Bouknight, James R Crumley Jr Archives
Greg, Van Dyke, American Foundation for Suicide Prevention

Sarah Quinney, Lutheran Services Carolinas
Ruth Ann, Sipe, LDR Carolinas
Jim Ellis, Southern Mutual Church Insurance Company
Robert Kopp, Canopy Financial Group - Thrivent
Madi Coffman, Newberry College Wolves Pantry
Stephanie Burke, ELCA Foundation
Ozzie Herlong, SC Synod Stewardship
Ernest Beck, Lutheran Homes of SC
Melody Simpkins, Youth Gathering 2027
Richard Eatman, The Mission Investment Fund (MIF)
Kristi Tucker, LTSS
Tom Ramsey, South Carolina Lutheran Men
(TBD), Restoration Chapel; and

authorized the Executive Committee to approve requests for Ministry Displays received after the Synod Council meeting on April 27, 2026.

Minutes of the Synod Council Meeting, April 27, 2026

XI. SYNOD-AUTHORIZED OUTREACH MINISTRIES

1. Approved the following resolution:

WHEREAS, the Synod Council, meeting in regular session on April 28, 2025, designated the Christ the King, Greenville, as a Synod Authorized Exploration; and designated The Rev. Ashley Twitchell as Exploration Leader effective March 1, 2025; therefore, be it

Resolved, to redesignate Christ the King Synod Authorized Exploration as The Intersection, Christ the King Synod Authorized Outreach Ministry, 1925 Pelham Rd., Greenville, effective August 23, 2025, and be it finally

Resolved, to express gratitude to The Rev. Ashley Twitchell for her work and ministry of visioning this space as a third space to the glory of God.

Minutes of the Synod Council Meeting, August 23, 2025

2. Approved the following resolution:

Resolved, that the South Carolina Synod officially transitions Restoration Chapel, Greenwood, as a Synod-Authorized Outreach Ministry and designates The Rev. Chris Christopher as their ministry leader effective January 1, 2026.

3. Received the Synod-Authorized Outreach Ministries bylaws as a First Reading.

Minutes of the Synod Council Meeting, April 27, 2026

XII. SYNOD-AUTHORIZED WORSHIPPING COMMUNITIES

1. Approved the following Synod-authorized Worshipping Communities on the territory of the South Carolina Synod, Evangelical Lutheran Church in America, for the calendar year 2026:

Synod-authorized Worshipping Communities

Columbia, Sagrada Familia (Holy Family)
Gaston, Cristo Rey (Christ the King)
Greenville, Nuestro Salvador (Our Saviour)
North Charleston, Christ Community
Pelion, Cristo Rey (Christ the King)
West Columbia, Cristo Rey (Christ the King)

Minutes of the Synod Council Meeting, February 23, 2026

2. Closed Parroquia El Mesias, Mauldin, a Synod-Authorized Worshipping Community effective December 31, 2025.

Minutes of the Synod Council Meeting, April 27, 2026

XIII. SYNOD COUNCIL

1. Received the resignation of The Rev. Rachel Hoffman, Rostered Minister-At Large, term expiring 2026, with thanks and appreciation for her faithful service on the Synod Council from 2020 to 2025; and to extend to Pr. Hoffman our prayers as she transitions into a new call on July 15, 2025, as pastor, Prince of Peace, Largo, Florida, Florida-Bahamas Synod.

Minutes of the Synod Council Meeting, August 23, 2025

2. Received the resignation of Ellen Girardeau on August 11, 2025, from the Synod Council, with regret, and extended the gratitude of the South Carolina Synod for her faithful service since 2025; and filled the vacancy, Lay Woman, Northern Area, Term Ending 2027, by appointing Norma Price to this position until the next regular meeting of the Synod Assembly, June 11-13, 2026, in accord with S10.03.f., Constitution, Bylaws and Continuing Resolutions, South Carolina Synod.

3. Approved the meeting dates of the Synod Council 2026-2027: August 22, 2026, November 9, 2026, February 22, 2027, April 26, 2027

4. Approved the resolution:

WHEREAS, the Synod Council has identified a need and desire to include at least one Minister of Word of Service, in the composition of the Synod Council; therefore, be it

Resolved, that the Synod Council recommend to the 2026 South Carolina Synod Assembly Nominating Committee to consider placing the names of two Ministers of Word and Service on the ballot for the 2026 Synod Assembly for the position of Synod Council, Rostered Minister- At Large Term Ending 2029; and be it further,

Resolved, that the chair of nominating committee explain to the assembly, the committee's intent for these two nominees to fulfill an identified need for the composition of the Synod Council; and be it finally

Resolved, that the constitution committee bring to synod council, necessary amendments to the *Constitution, Bylaws, and Continuing Resolutions, South Carolina Synod* to include a specific designation that Synod Council shall have at least one category for a Minister of Word and Service by the terms beginning July 1, 2027.

5. Approved the plan and resources for Learning to Live in Harmony with my Neighbor/Cultural Awareness/Competency/JUST Move; and added dates and times to the Synod Calendar; and invited members of the Synod Council, Synod Staff, Conference Deans, and Inclusiveness Network to participate.

Minutes of the Synod Council Meeting, November 10, 2025

6. Approved the draft of the Synod Ministry Profile as presented by the Bishop's Election Committee; and gave the Executive Committee the authority to approve the profile when completed and make final edits before publication.

Minutes of the Synod Council Meeting, February 23, 2026

7. Voted to hold the retreat and meeting of Synod Council on August 22, 2026, at Newberry College, Newberry, beginning at 10:00 a.m.

8. Approved the following schedule for meetings of the Synod Council 2026-2027:

August 22, 2026, in-person meeting at Newberry College beginning at 10:00 a.m.

November 9, 2026, virtual meeting at 3:00 p.m.

February 22, 2027, in-person meeting at the Synod Office beginning at 12 Noon

April 26, 2027, virtual meeting at 3:00 p.m.

9. Received the resignation of Bernie Lee on March 3, 2026, from the Synod Council, with regret; and extended the gratitude of the South Carolina Synod for his faithful service since his election in 2024.

Minutes of the Synod Council Meeting, April 27, 2026

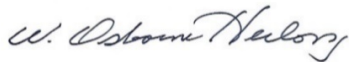
XIV. SYNOD OFFICE HOLIDAY SCHEDULE

Approved the synod office holiday schedule for 2026-2027:

January 1	New Year's Day
January 19	Martin Luther King, Jr. Day
April 2	Good Friday (Thursday is taken off)
May 25	Memorial Day
June 15-16	*Post-Synod Assembly Compensation Days
July 2	Independence Day Observed
September 7	Labor Day
November 25-26	Thanksgiving Day (the preceding Wednesday is taken)
December 23-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.

Minutes of the Synod Council Meeting, November 10, 2025



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

2027 / 2028 Mission Funding/Spending Plan

Approved by Synod Council

	Approved Plan 2026/ 2027	Proposed By Finance Committee 2027 / 2028
Income / Revenues		
Mission Support Income		
Congregation Mission Support	\$ 2,200,000	\$ 2,200,000
Congregation SC Synod Support	\$ 40,000	\$ 30,000
Total Mission Support Income	\$ 2,240,000	\$ 2,230,000
Other Income		
Miscellaneous/Other/Contributions Income	\$ 10,000	\$ 10,000
Synod Assembly Fees/Pmts Received	\$ 63,000	\$ 15,000
Constitution Provision S15.14.***	\$ 81,956	\$ 13,779
Investment - General Account	\$ 65,000	\$ 65,000
Trust Fees Income 1%	\$ 12,000	\$ 12,000
Total Other Income	\$ 231,956	\$ 115,779
Total Revenues	\$ 2,471,956	\$ 2,345,779
Expenditures		
Mission Benevolence		
ELCA Support Payments 22% 26/27 22% 27/28	\$ 484,000	\$ 484,000
SC Synod Min Support (Crises)	\$ 70,000	\$ 70,000
Joint Ministries of Region 9	\$ 12,000	\$ 12,000
Archives	\$ 6,281	\$ 6,470
Bishop's Discretionary Fund	\$ 4,000	\$ 4,000
Regional Gift Planner-ELCA	\$ 10,000	\$ 10,000
Total Mission Benevolence	\$ 586,281	\$ 586,470
Institutions		
SC Lutheran Retreat Centers	\$ 61,200	\$ 65,000
Lutheran Homes	\$ 11,000	\$ 12,000
NovusWay(LL,LR,LS)	\$ 16,000	\$ 20,000
Newberry College	\$ 11,000	\$ 14,000
Southern Seminary	\$ 77,000	\$ 78,000
Lutheran Services Carolinas	\$ 15,000	\$ 16,500
Total Institutions	\$ 191,200	\$ 205,500
Total Institutions/Mission Benevolence	\$ 777,481	\$ 791,970

2027 / 2028 Mission Funding/Spending Plan

Approved by Synod Council

	Approved Plan 2026/ 2027	Proposed By Finance Committee 2027 / 2028
Category One		
Rostered Ministry		
Stewardship Committee Expense	\$ 650	\$ 650
Stewardship Training/Bldg Culture Generosity	\$ 5,000	\$ 5,000
Seminarian/Rostrd Ldrs Steward Ed	\$ 1,000	\$ 1,000
Candidacy	\$ 65,000	\$ 40,000
Continuing Ed (Exec Staff)	\$ 3,000	\$ 3,000
Pastoral Support/Counsel	\$ 3,000	\$ 3,000
First Call Theological Education	\$ 8,000	\$ 3,500
Fall Convocation	\$ 11,500	\$ 12,500
Total Rostered Ministry	\$ 97,150	\$ 68,650
Category Two		
Congregations & Lay Leaders		
SC Christian Action Council	\$ 12,000	\$ 12,000
New Start & Vitality	\$ 75,500	\$ 100,500
IELCO	\$ 2,000	\$ 2,000
Advocacy (Incl. MORE & Criminal Justice)	\$ 2,000	\$ 2,000
YAGM	\$ 500	\$ 500
SWDELCT (Tanzania)	\$ 7,000	\$ 7,000
IPAN (Indigenous People Accompaniment Network)	\$ 500	\$ 500
Race Reconciliation & Justice	\$ 1,000	\$ 5,000
Gender Justice	\$ 500	\$ 500
Total Congregations & Lay Leaders	\$ 101,000	\$ 130,000

2027 / 2028 Mission Funding/Spending Plan

Approved by Synod Council

	Approved Plan 2026/ 2027	Proposed By Finance Committee 2027 / 2028
Category Three		
New Leader Development		
Beloved Ministry	\$ 500	\$ 500
Campus Ministry		
CampusMin-Essential Growth Funding	\$ 2,000	\$ -
CampusMin-Spartanburg(Upstate/Converse/Wofford)/St John	\$ -	\$ -
CampusMin-Charleston(MUSC/CC)/St Matthew	\$ 38,500	\$ 38,500
Campus Min/Citadel/Holy Spirit-Chas	\$ 15,200	\$ 15,200
Campus Ministry - Clemson	\$ 37,691	\$ 42,009
Campus Ministry - Gamecock Lutheran (USC Columbia)	\$ 50,000	\$ 50,000
CampusMin-Rock Hill(Winthrop)/Grace	\$ 39,909	\$ 45,000
CampusMin-Greenwood(Lander)/Immanuel	\$ 6,700	\$ 10,800
Total Campus Ministry	\$ 190,000	\$ 201,509
Youth Ministry		
CYFM Summit	\$ 3,000	\$ 2,000
Camp HUGG	\$ 6,500	\$ 6,500
Conference Events	\$ 500	\$ -
Weekend Retreats & Day Events	\$ 12,000	\$ 12,000
Other Camps & Love Projects	\$ -	\$ -
Youth Admin Support/Other	\$ 11,000	\$ 10,000
Total Youth Ministry	\$ 33,000	\$ 30,500
Total New Leader Development	\$ 223,500	\$ 232,509

2027 / 2028 Mission Funding/Spending Plan

Approved by Synod Council

	Approved Plan 2026/ 2027	Proposed By Finance Committee 2027 / 2028
Category Four		
Connections & Resources for Synod Ministries		
Resource Center Materials	\$ 800	\$ 800
Website Hosting/Domain Fees/Web Services	\$ 2,500	\$ 2,500
Video Conferencing	\$ 600	\$ 600
App Fees	\$ 600	\$ 500
Continuing Education Expense (Comm/Tech)	\$ 850	\$ 850
Fellowship of SC Bishops (incl. Susan Heath pmts)	\$ 8,000	\$ 8,000
Synod Council Expense	\$ 1,500	\$ 2,500
Continuing Education Exp (Staff)	\$ 500	\$ 500
Deans Meeting Expense	\$ 400	\$ 800
Travel & Expense	\$ 39,000	\$ 39,000
SC Video Magazine	\$ 2,500	\$ 2,000
PR Expenses	\$ 800	\$ 800
E-News	\$ 800	\$ 800
Computer Maint & Software	\$ 18,000	\$ 18,000
Communication Equipment (New and Upgrades)	\$ 1,250	\$ 1,250
Computers (New and Upgrades)	\$ 6,500	\$ 5,000
Photo/Video/Audio Equipment (New and Upgrades)	\$ 2,500	\$ 2,500
Synod Assembly Expenses '26 in person - '27 online	\$ 236,900	\$ 63,000
Total Connections & Resources for Synod Ministries	\$ 324,000	\$ 149,400

2027 / 2028 Mission Funding/Spending Plan

Approved by Synod Council

	Approved Plan 2026/ 2027	Proposed By Finance Committee 2027 / 2028
Synod Operating Expenses		
Office Operating Expense		
Telephone/Internet	\$ 18,250	\$ 18,500
Office Supplies	\$ 7,500	\$ 7,600
Copier Machine Expense	\$ 8,300	\$ 8,400
Postage	\$ 4,700	\$ 5,200
Security Monitoring Expense	\$ 450	\$ 500
Audit & Legal	\$ 12,000	\$ 12,500
Bank Service Charges	\$ 1,325	\$ 2,600
Tithely Processing Fees	\$ 300	\$ 300
Insurance	\$ 7,000	\$ 8,000
Repair & Maintenance	\$ 6,500	\$ 6,600
Janitorial & Yard Service	\$ 16,000	\$ 17,000
Electricity	\$ 6,600	\$ 6,800
Water/Sewage/Solid Waste	\$ 2,900	\$ 3,000
Contingency	\$ 1,000	\$ 1,000
Total Office Operating Expense	\$ 92,825	\$ 98,000
Operating Expenses		
Salaries & Related		
Salaries & Benefits	\$ 807,000	\$ 835,250
Stewardship Director	\$ 34,000	\$ 35,000
Bishop Transition Costs	\$ 10,000	\$ -
LDR Carolinas Coordinators	\$ 5,000	\$ 5,000
Total Salaries & Related	\$ 856,000	\$ 875,250
Total Expenditures	\$ 2,471,956	\$ 2,345,779

Net Total	\$ -	\$ -
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***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.

**SOUTH CAROLINA SYNOD
2027 COMPENSATION GUIDELINES
FOR ROSTERED MINISTERS**

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

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INTRODUCTION

The South Carolina Synod compensation guidelines 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:

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

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

1. Ministers of Word and Sacrament 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.

COMPENSATION RECOMMENDATIONS

The South Carolina Synod recommends that in 2027 congregations follow the suggested salary guidelines for rostered ministers reflecting years of active service and education as indicated in the **Compensation Matrixes (Appendix A)**. Additional factors may be considered in determining the compensation for a rostered minister:

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

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

South Carolina cost of living averages vary largely across the state. Churches should take this into account when setting salaries. The median cost of a home in South Carolina is \$301,659. Specific cost of living information for your county/town is available at <https://www.zillow.com/sc/home-values>.

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

Taxes

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

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

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

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

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

Housing Allowance

For Pastors, the housing allowance (at least 30% of 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:

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

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

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

Deacons

Federal Tax Code requires congregations to pay the employer's portion of Social Security and Medicare (7.65%) for Deacons. A congregation may choose to pay the employee's and the employer's portions together for a total of 15.3%. If not, a congregation can include a Social Security Allowance for the employee's portion in the Deacon's compensation package, the allowance must be declared as income and is taxable. Therefore, to defray the employee's cost of Social Security and Medicare in this way, the allowance would be 8.23%.

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 engage their rostered minister in a conversation discussing which benefit plan will best fit their needs. 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 2027 is sent by the Board to congregations and all rostered ministers or you may reference it at www.porticobenefits.org.

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

403b and Your Retirement

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

The 403b offers three distinct advantages:

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

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

Medical Expense Reimbursement

A congregation may elect to reimburse medical deductible and co-payment expenses or dependent care expenses (often referred to as a Flexible Spending Account). This provision could be funded by a

voluntary salary reduction or provided as a benefit in lieu of salary increase. The amount reimbursed (for each type of expense, medical or dependent care) would not be subject to Income or SECA taxes up to a maximum of \$5,000 per year. The proper steps must be followed in establishing an accountable plan in keeping with the IRS codes. Consult one or more tax planning guides or see a qualified Certified Public Accountant. The ELCA Portico Benefit Services administers such a salary deferral plan. Visit website for information. <https://myportico.porticobenefits.org/>

Sick Leave

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

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 (<https://www.irs.gov/tax-professionals/standard-mileage-rates>). 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, the cost of medical and pension benefits are to be included as well and paid directly to the rostered minister. Excluded would be any other allowances, e.g. auto, book, education.

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

Part-time Rostered Ministers

A part-time Call for a rostered minister in the SC Synod is generally defined as someone serving for at least 20 hours per week. Part Time Calls need to be negotiated with the Office of the Bishop. If this part-time position is generated out of what used to be a full time call, then a new letter of call should be issued. Please contact the Bishop to work with you on this new call. A part-time call should be

described in writing so that within the letter of call there is clarity for the minister, the congregation, and the Bishop on how “part-time” is defined in that location. Congregations arranging for a part-time rostered minister call should understand that the minister has the right to find gainful employment elsewhere to reach full-time earning capacity. **Therefore, congregations calling ministers to part-time hours need to plan for flexibility and realistic expectations for the time their rostered minister can serve. We recommend and expect that rostered ministers and their congregations will have open and ongoing communication related to the best ways to navigate a part-time call.**

Part-time Called rostered ministers shall receive proportionate compensation based on the work week for full-time rostered ministers. We recommend that the congregation begin their calculations using the appropriate 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 week equals the normal amount of time you would work in a week) and two weeks (a week equals the normal amount of time you would work in a week) of continuing education as indicated in prior sections. Additional vacation or continuing education weeks may be negotiated in lieu of cash benefits, but please be sure to put this in writing.

Interim Pastors

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

We ask that Compensation Guidelines be used and compensation be pro-rated for part time given the pastor or deacon’s years of experience. Either a parsonage or housing allowance is to be provided, as well as pension and medical benefits, if applicable, mileage reimbursement for performing congregational responsibilities at the current IRS rate (<https://www.irs.gov/tax-professionals/standard-mileage-rates>) and reimbursement for any other ministry related costs incurred (e.g. telephone, postage, meals, etc.).

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

- Compensation provided in proportion to the percentage of hours requested. For example: if you are asking your Interim Pastor to work $\frac{1}{2}$ time use the Guidelines for their years of experience and divide the minimum salary in half. If $\frac{3}{4}$ time is the arrangement divide the minimum salary into $\frac{3}{4}$ of Guidelines.

- Mileage reimbursement for performing congregational responsibilities at the current IRS rate (<https://www.irs.gov/tax-professionals/standard-mileage-rates>),
- 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 week equals the normal amount of time you would work in a week) and two weeks (a week equals the normal amount of time you would work in a week) of continuing education the same as any other ministers under call. Additional vacation or continuing education weeks may be negotiated in lieu of cash benefits, but please be sure to put this in writing.

Note: Contracting for hourly work is for Supply Pastors, not for Interims.

Stated Supply Pastors

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

Supply Pastors

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

A Supply Pastor shall receive:

1. Preaching:
 - One worship service (regardless of the day or type of service) -- \$200 minimum
 - Each additional service -- \$50
2. Mileage shall be reimbursed at the current IRS (<https://www.irs.gov/tax-professionals/standard-mileage-rates>) 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 fifty years. The year of jubilee envisioned a time when all accumulated debts would be erased. In

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

What’s done on Sabbatical?

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

Is there a need?

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

What a Sabbatical isn’t?

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

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

Eligibility and Length

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

Goal Setting Guidelines

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

Costs During Sabbatical

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

Evangelical Mission

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

APPENDIX A

Suggested Minimum Salary Guidelines for Rostered Pastors of SC Synod

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

*Beyond 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.

Years of Service	Defined Compensation	=	Minimum Salary	+	Housing	+	SS Allowance	Total Cash Outlay
Entry	\$66,615	=	\$44,000	+	\$13,200	+	\$9,415	=
1	\$68,946	=	\$45,540	+	\$13,662	+	\$9,744	Defined Compensation
2	\$71,290	=	\$47,088	+	\$14,127	+	\$10,075	+
3	\$73,643	=	\$48,642	+	\$14,593	+	\$10,408	Health Coverage
4	\$75,999	=	\$50,199	+	\$15,060	+	\$10,741	+
5	\$78,355	=	\$51,755	+	\$15,526	+	\$11,074	Pension
6	\$80,706	=	\$53,308	+	\$15,992	+	\$11,406	+
7	\$83,046	=	\$54,854	+	\$16,456	+	\$11,737	Other Benefits
8	\$85,372	=	\$56,389	+	\$16,917	+	\$12,065	+
9	\$87,677	=	\$57,912	+	\$17,374	+	\$12,391	Mileage
10	\$89,956	=	\$59,418	+	\$17,825	+	\$12,713	+
11	\$92,205	=	\$60,903	+	\$18,271	+	\$13,031	Continuing Education
12	\$94,418	=	\$62,365	+	\$18,709	+	\$13,344	+
13	\$96,590	=	\$63,799	+	\$19,140	+	\$13,651	various other expense as laid out in the excel spreadsheet.
14	\$98,715	=	\$65,203	+	\$19,561	+	\$13,951	
15	\$100,788	=	\$66,572	+	\$19,972	+	\$14,244	
16	\$102,804	=	\$67,903	+	\$20,371	+	\$14,529	
17	\$104,757	=	\$69,194	+	\$20,758	+	\$14,805	
18	\$106,643	=	\$70,439	+	\$21,132	+	\$15,072	
19	\$108,455	=	\$71,637	+	\$21,491	+	\$15,328	
20	\$110,191	=	\$72,783	+	\$21,835	+	\$15,573	
21	\$111,844	=	\$73,875	+	\$22,162	+	\$15,807	
22	\$113,521	=	\$74,983	+	\$22,495	+	\$16,044	
23	\$115,224	=	\$76,107	+	\$22,832	+	\$16,284	
24	\$116,952	=	\$77,249	+	\$23,175	+	\$16,529	
25	\$118,707	=	\$78,408	+	\$23,522	+	\$16,777	
26	\$120,487	=	\$79,584	+	\$23,875	+	\$17,028	
27	\$122,295	=	\$80,778	+	\$24,233	+	\$17,284	
28	\$124,129	=	\$81,989	+	\$24,597	+	\$17,543	
29	\$125,991	=	\$83,219	+	\$24,966	+	\$17,806	
30	\$127,881	=	\$84,467	+	\$25,340	+	\$18,073	

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 Service	Defined Compensation	=	Minimum Salary	+	SS Allowance
Entry	\$53,032	=	\$49,000	+	\$4,032
1	\$54,889	=	\$50,715	+	\$4,174
2	\$56,755	=	\$52,439	+	\$4,315
3	\$58,628	=	\$54,170	+	\$4,458
4	\$60,504	=	\$55,903	+	\$4,601
5	\$62,379	=	\$57,636	+	\$4,743
6	\$64,251	=	\$59,365	+	\$4,885
7	\$66,114	=	\$61,087	+	\$5,027
8	\$67,965	=	\$62,797	+	\$5,168
9	\$69,800	=	\$64,493	+	\$5,307
10	\$71,615	=	\$66,170	+	\$5,445
11	\$73,406	=	\$67,824	+	\$5,582
12	\$75,167	=	\$69,452	+	\$5,716
13	\$76,896	=	\$71,049	+	\$5,847
14	\$78,588	=	\$72,612	+	\$5,976
15	\$80,238	=	\$74,137	+	\$6,101
16	\$81,843	=	\$75,620	+	\$6,223
17	\$83,398	=	\$77,057	+	\$6,341
18	\$84,899	=	\$78,444	+	\$6,456
19	\$86,342	=	\$79,777	+	\$6,565
20	\$87,724	=	\$81,054	+	\$6,670
21	\$89,040	=	\$82,269	+	\$6,770
22	\$90,375	=	\$83,503	+	\$6,872
23	\$91,731	=	\$84,756	+	\$6,975
24	\$93,107	=	\$86,027	+	\$7,080
25	\$94,504	=	\$87,318	+	\$7,186
26	\$95,921	=	\$88,627	+	\$7,294
27	\$97,360	=	\$89,957	+	\$7,403
28	\$98,820	=	\$91,306	+	\$7,514
29	\$100,303	=	\$92,676	+	\$7,627
30	\$101,807	=	\$94,066	+	\$7,741

Total Cash Outlay = Defined Compensation + Health Coverage + Pension + Other Benefits + Mileage + Continuing Education + various other expense as laid out in the excel spreadsheet.

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.

Years of Service	Defined Compensation	=	Minimum Salary	+	SS Allowance
Entry	\$47,621	=	\$44,000	+	\$3,621
1	\$49,288	=	\$45,540	+	\$3,748
2	\$50,963	=	\$47,088	+	\$3,875
3	\$52,645	=	\$48,642	+	\$4,003
4	\$54,330	=	\$50,199	+	\$4,131
5	\$56,014	=	\$51,755	+	\$4,259
6	\$57,695	=	\$53,308	+	\$4,387
7	\$59,368	=	\$54,854	+	\$4,514
8	\$61,030	=	\$56,389	+	\$4,641
9	\$62,678	=	\$57,912	+	\$4,766
10	\$64,307	=	\$59,418	+	\$4,890
11	\$65,915	=	\$60,903	+	\$5,012
12	\$67,497	=	\$62,365	+	\$5,132
13	\$69,050	=	\$63,799	+	\$5,250
14	\$70,569	=	\$65,203	+	\$5,366
15	\$72,051	=	\$66,572	+	\$5,479
16	\$73,492	=	\$67,903	+	\$5,588
17	\$74,888	=	\$69,194	+	\$5,694
18	\$76,236	=	\$70,439	+	\$5,797
19	\$77,532	=	\$71,637	+	\$5,895
20	\$78,772	=	\$72,783	+	\$5,990
21	\$79,954	=	\$73,875	+	\$6,080
22	\$81,153	=	\$74,983	+	\$6,171
23	\$82,371	=	\$76,107	+	\$6,263
24	\$83,606	=	\$77,249	+	\$6,357
25	\$84,860	=	\$78,408	+	\$6,453
26	\$86,133	=	\$79,584	+	\$6,549
27	\$87,425	=	\$80,778	+	\$6,648
28	\$88,737	=	\$81,989	+	\$6,747
29	\$90,068	=	\$83,219	+	\$6,849
30	\$91,419	=	\$84,467	+	\$6,951

Total Cash
Outlay
=
Defined
Compensation
+
Health
Coverage
+
Pension
+
Other Benefits
+
Mileage
+
Continuing
Education
+
various other
expenses as laid
out in the excel
spreadsheet.

APPENDIX B

MUTUAL MINISTRY EVALUATION PROCESS

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

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

The goals of the review are:

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

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

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

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

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

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

CONGREGATIONAL REVIEW OF PASTORAL MINISTRY

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

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

PREACHING –

Circle one: 1 2 3 4 5

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

TEACHING –

Circle one: 1 2 3 4 5

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

LEADING WORSHIP –

Circle one: 1 2 3 4 5

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

PASTORAL CARE –

Circle one: 1 2 3 4 5

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

LEADERSHIP & PLANNING (ADMINISTRATION) –

Circle one: 1 2 3 4 5

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

COMMUNITY MINISTRY & LARGER CHURCH LEADERSHIP –

Circle one: 1 2 3 4 5

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

PROPHETIC MINISTRY –

Circle one: 1 2 3 4 5

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

PEOPLE SKILLS –

Circle one: 1 2 3 4 5

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

CONTINUING EDUCATION –

Circle one: 1 2 3 4 5

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

PERSONAL LIFE –

Circle one: 1 2 3 4 5

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

YOUTH MINISTRY –

Circle one: 1 2 3 4 5

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

WEDDINGS AND FUNERALS –

Circle one: 1 2 3 4 5

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

CONGREGATIONAL REVIEW OF DEACON MINISTRY

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

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

ROSTERED MINISTER(S) MINISTRY REVIEW OF THE CONGREGATION

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

Are members willing to participate?

Circle one: 1 2 3 4 5

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

Is there positive interaction between members?

Circle one: 1 2 3 4 5

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

Is there a feeling of Christian community?

Circle one: 1 2 3 4 5

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

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

Circle one: 1 2 3 4 5

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

Does the congregation serve the needs of the community?

Circle one: 1 2 3 4 5

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

Is there willingness for outreach on the local level?

Circle one: 1 2 3 4 5

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

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

Circle one: 1 2 3 4 5

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

Is there willingness for outreach to the world?

Circle one: 1 2 3 4 5

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

APPENDIX C

APPLICATION FOR SABBATICAL

Name: _____

Address: _____

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

In existing ministry since:

Proposed period of sabbatical from: _____ to _____.

Congregation approved sabbatical

___ By Call ___ By Resolution.

Date Approved: _____

Brief preliminary explanation of proposal:

Preliminary statement of Intended Benefits:

Site of Study/Experience:

Approximate costs to the Rostered Minister:

\$ _____ Tuition & housing \$ _____ Transportation

\$ _____ Food and incidentals

Available Continuing Education funds are: _____

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

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

Pastor/Deacon

Council President

APPENDIX D

INSTRUCTIONS FOR ONLINE EXCEL COMPENSATION WORKSHEETS

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

Compensation Worksheet Instructions for Rostered Pastors – Housing Allowance

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

1. For the 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 2027 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 2027 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:
<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 2027 Cost Benefit Calculator tab. When you do this you will be taken to the next page where you must enter your

Deacon's desired benefit option and your synod. After completing these questions click continue. On the next page you must first enter your Deacon's total defined compensation. The next box asks you to choose whether your Deacon is covered under ELCA Health Coverage, Medicare Coverage, or wishes to waive coverage. Next you must enter your Deacon's birthdate. You will then select whether your Deacon has a spouse and children and if so, whether or not they will be covered as well. The special circumstances tab should only be considered if you are employing a Deacon that is married to another Deacon also sponsored under ELCA Coverage and/or if you are a part of a two-point parish where each congregation pays the Deacon separately. Next everyone must enter the Retirement Contribution percentage that they will provide to their Deacon. Remember that the Synod Recommended percentage for Retirement Contributions is 12%. There is also a last box for those who choose to be provided with a House Equity Retirement Contribution. When you have completed all the appropriate boxes please hit continue. The page that opens will give you the cost breakdown of your Deacon's benefits. From this page you must take the number for Health and place it in box C 20. When you do this you will see that box C 19 has now calculated itself.

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

APPENDIX E

COMPENSATION WORKSHEETS IN MICROSOFT WORD

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

2027 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)

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

PORTICO 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:

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

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

2027 Compensation Worksheet Rostered Pastor Living in Parsonage

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

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

PORTICO BENEFIT SERVICES CALCULATION – Defined Compensation

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

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

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

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

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

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

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

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

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

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

III. EXPENSES

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

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

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

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

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

IV. OTHER BENEFITS

Vacation _____ weeks, including _____ Sundays

Sick/Parental Leave _____ weeks

Continuing Education _____ weeks and sabbatical _____ weeks

NOTES:

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

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

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

**** Cost Value for this category can be found by using the Portico Benefit Services Benefits Costs Calculator at: <https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>

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

2027 COMPENSATION WORKSHEET

Rostered Deacon

I. COMPENSATION

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

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

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

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

- I-1. Health** \$ _____
- I-2. Retirement (Line H x applicable rate)*** \$ _____
- I-3. Disability (Line H x applicable rate)*** \$ _____
- I-4. Basic Group Life (Line H x applicable rate)*** \$ _____
- I-5. Retiree Support (Line H x applicable rate)*** \$ _____

- J. Additional Benefits (i.e., tax sheltered annuity, life insurance, etc.) \$ _____
- K. Total of lines I & J \$ _____ (2)

III. EXPENSES

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

TOTAL CONGREGATIONAL CASH OUTLAY (1) + (2) + (3)

\$ _____

IV. OTHER BENEFITS

L. Vacation _____ weeks, including _____ Sundays

M. Sick/Parental Leave _____ weeks

N. Continuing Education _____ weeks and sabbatical _____ weeks

NOTE:

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

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

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

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