2027
Northeastern Ohio Synod
Evangelical Lutheran Church in America

STANDARDS AND RESOURCES FOR COMPENSATION FOR ROSTERED MINISTERS

Updates and revisions from the
2026 Compensation Standards
are summarized on page 4.

Northeastern
Ohio Synod, ELCA

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2027 Compensation Standards for Rostered Ministers

Contents

From Bishop Barbins **3**

Updates and Revisions for 2026 Synod Assembly **4**

1.0.0 Compensation for Pastors and Deacons **5**

1.1.0 Annual Adjustment to the Baseline Compensation 5

1.2.0 How this Document is to be Used 6

1.2.1 At the Time of a New Call 6

1.2.2 For Continuing Calls 6

1.3.0 Calculating Compensation for New Calls 6

1.4.0 Annual Compensation Review for Continuing Calls 8

1.5.0 Special Tax Considerations for Pastors 10

1.5.1 Housing Allowance Resolution 10

1.5.2 Social Security Offset 10

2.0.0 Benefits for all Rostered Ministers **12**

2.1.0 Portico Health, Retirement, and Other Benefits 12

2.2.0 Types of Leave 13

2.2.1 Sick Leave 13

2.2.2 Family Leave 13

2.2.3 Disability 13

2.2.4 Weekly Hours / Time Off 14

2.2.5 Vacation 14

2.2.6 Holidays 14

2.2.7 Continuing Education 15

2.2.8 First Call Theological Education 15

2.2.9 Sabbatical Leave 15

2.3.0 Post-Employment Agreements 16

3.0.0 Ministry Expenses **17**

3.1.0 Continuing Education 17

3.2.0 Automobile Reimbursement 17

3.3. 0 Synod Assembly 17

3.4.0 Professional Expenses 17

3.5. 0 Computer and Cellphone 17

4.0.0 Special Circumstances 18
4.1.0 Part Time Calls 18
4.2.0 Interim Rostered Ministers 18
4.3.0 Pulpit Supply 18
5.0.0 APPENDICES 19
5.1.0 New Call Compensation Worksheet Example 20
5.2.0 Continuing Call Compensation Worksheet Example 25
5.3.0 References for Local Housing Costs 30
5.4.0 Parsonage Addendum 32
5.4.1 Furnishings Allowance 32
5.4.2 Housing Equity Allowance 32
5.4.3 Social Security Offset 33
5.4.4 Baseline Salary for Pastors in a Parsonage 33
5.4.5 Parsonage Worksheet Example 34
5.5.0 Sample Congregation Council Resolutions 40
5.5.1 Designation of Housing Allowance (applicable only to pastors) 40
5.5.2 Automobile Reimbursement Policy 40
5.5.3 Professional Expense Reimbursement Policy 40
5.5.4 Cell Phone Reimbursement Policy 41
5.6.0 Life-Long Learning Expectations of the ELCA 42
5.7.0 Sabbatical Resources 43
5.8.0 Historic Baseline Compensation Data and Calculation Explanation 44
5.9.0 Members of the Compensation Standards Working Group and Compensation Consultants 46
Compensation Consultants 46

From Bishop Barbins . . .

There are three topics never to bring up in polite company: politics, religion, and money. And here we are laying out for you how to talk about one of those in the context of another; there are bound to be conflicts. In fact, conversations around staff salaries at budgeting time in congregational settings tend to be some of the most anxious meetings. Pastors and Deacons can feel underappreciated, and congregations get a sense of sticker shock when they see the total cost of employing people.

These Compensation Standards are meant to help corral the anxiety that can arise around salaries. There is a clear structure here, a pathway to finding equitable payment for the people who are leading your spiritual community. For Rostered Ministers, these are some standards you can use to advocate for equitable payment.

A few things to bear in mind as you prepare to renegotiate compensation or establish new compensation:

- **God has called the two of you**, congregation and rostered minister, to be in mission together. When God has called us to something, God will provide what we need.
- **The salaries of your rostered ministers are not "overhead."** These are the people who are driving vision and mission in your context and actively doing ministry on behalf of the congregation. They are creative, educated, and experts in their fields.
- **Our budgets reflect our values and mission.** If your Deacon is responsible for Youth and Family Ministry, you are valuing Youth and Families in your budget when you pay them. If your Pastor is gifted in Preaching and Community Outreach, you are lifting the Gospel and care of neighbor as your mission.
- **Our pastors and deacons deserve to be paid a living wage.** Most of our leaders have 4-year bachelor's degrees and either a 2- or 4-year master's degree. That's 6-8 years of higher education expenses and debt. Many of them have sacrificed previous careers and stability to follow God's call to be your pastor or deacon.
- The amount that it costs your employer to employ you is different than the amount that you take home. Very few employees see how much benefits and behind the scenes costs affects the bottom line of a company. Likewise, **the amount that a pastor or deacon is actually paid is different than the amount it costs you as the employer to have that pastor or deacon.** Please do not confuse the two amounts.

There are confusing parts to compensation – especially tax considerations for pastors. When you have questions, please do not hesitate to reach out to your Synod Staff or our Compensation Consultants (see page 46). Ultimately, we hope that these new Compensation Standards help to reduce the anxiety around compensation negotiation.

I am so thankful to the Task Force that re-wrote and is now working to update these standards, the Synod Council who endorsed them, and to the Assembly for passing them.

Peace,

Bishop Laura L. H. Barbins

Updates and Revisions for 2026 Synod Assembly

The Northeastern Ohio Synod Compensation Standards underwent a total re-write in 2022 and were adopted by the 2022 Synod Assembly. The Compensation Standards Team has continued to receive feedback and further refine the document and accompanying worksheets. These are the updates and revisions contained within this version:

- Section 2.1.0 Portico Health, Retirement, and Other Benefits (page 12) has been updated to reflect the new health plan options introduced by Portico Benefit Services in January 2026.
- Clarification in section 4.2.0 Interim Rostered Ministers (page 18) that they are to receive benefits and leave the same as rostered ministers under call as described in this document.
- This past year, the Compensation Task Force that had been working on these standards was transitioned to a Working Group under the umbrella of the synod Ministry Committee. Section 5.9.0 Members of the Compensation Standards Working Group and Compensation Consultants (page 46) has been updated to list the members of the Working Group.

1.0.0 Compensation for Pastors and Deacons

At its 2021 Synod Assembly, the Northeastern Ohio Synod embraced the "Spine-Tingling Goal" of having "an equitably paid pastor, deacon, or trained lay person in settled leadership in every congregation by Synod Assembly 2023." One of the primary motivations behind a thorough revision and update of the compensation guidelines of this synod was to provide resources to support and provide standards for the "equitably paid" aspect of this spine-tingling goal. By establishing equitable compensation standards across the synod, pastors and deacons will be empowered to serve where they sense God calling them rather than simply by where they can afford to live.

Since 2016, Rostered Ministers in the ELCA have been gathered into one of two rosters: Ministers of Word & Sacrament (Pastors) or Ministers of Word & Service (Deacons). It is beyond the scope of this document to explicate the difference between the two roles. However, the two roles have similar education and candidacy requirements. They also have the same living expenses. Therefore, the approach to calculating compensation is the same – with some differences due to the tax status of pastors. The baseline compensation for pastors is slightly higher in recognition of the constitutional responsibilities of a pastor and their role being similar to that of a CEO or Executive Director in other organizations.

These compensation standards apply to all pastors and deacons in the Northeastern Ohio Synod. Three calculation worksheets have been developed as companions to this document – for when a congregation is calling a new pastor or deacon – for continuing calls – and for those congregations with a parsonage. This document and the appropriate worksheet should be used together whenever compensation is discussed. These resources may be downloaded from the synod website: https://www.neos-elca.org/compensation-standards.html.

Not every situation can be covered in this document and the accompanying worksheets. If you have any questions or believe you have a unique circumstance, please consult with the synod office as you determine compensation for your pastor or deacon. The establishment of these standards demonstrates this synod's commitment to providing equitable compensation for its rostered ministers so that pastors and deacons may indeed serve where they feel God has called them.

1.1.0 Annual Adjustment to the Baseline Compensation

Each year the baseline compensation is adjusted to keep pace with inflation. The benchmark used for this adjustment is the Cost of Living Adjustment (COLA) set each fall by the Social Security Administration.

The baseline compensation includes both a salary and housing component. The calculations employed to adjust the baseline compensation acknowledge that not all of a rostered minister's living expenses will be subject to the inflation the federal COLA is designed to correct. The cost of a mortgage is typically fixed over the life of the loan. Similarly, property taxes and homeowners insurance tend to increase at a lower rate than the COLA, especially during times of higher inflation. Therefore, the COLA increase is

applied only to the salary component of the baseline compensation and to a portion of the housing component that represents the cost of utilities and supplies for maintaining a home.

The Synod Council will set the new baseline compensation each fall based on the COLA announced by the Social Security Administration in October. The new baseline compensation is to be used during the following calendar year for any new calls.

1.2.0 How this Document is to be Used

1.2.1 At the Time of a New Call

The compensation calculations described below – and supported by the accompanying calculations worksheet for new calls – are to be used when a congregation extends a new call to a pastor or deacon. Prior to sharing a compensation proposal with a candidate, the congregation is expected to consult with the synod office to ensure equitable compensation. All Compensation & Benefits packages must be attested to by the bishop of the Synod. Substandard compensation or benefits will rarely be accepted by the bishop and then only after due consultation with both the congregation and candidate.

1.2.2 For Continuing Calls

As part of the Annual Compensation Review (see page 8 below), these compensation standards are to be used with the calculations worksheet for continuing calls. The calculations worksheet includes guidance for both determining a compensation increase based on the federal COLA and benchmark calculations to help ensure that a rostered minister is equitably paid. These Compensation Standards will adjust each year with the federal Cost of Living Adjustment (COLA)[1]. It would be appropriate to expect that the compensation of a longer-tenured pastor or deacon will exceed these standards if the congregation has continued to adjust compensation using the COLA and offering merit increases.

NOTE: ***If a rostered minister's compensation is found to be significantly below the standards established in this document, the rostered minister and congregation leadership are encouraged to consult with the synod staff to develop a plan to ensure the rostered minister is equitably compensated.***

1.3.0 Calculating Compensation for New Calls

In preparing a thorough revision of the compensation standards in 2022, the approaches used in other synods were reviewed. We sought a simpler approach that could apply for both pastors and deacons (hence a single document) that would provide equity in compensation and also provide guidance for accommodating the differences in living expenses across the synod. We have developed a step-by-step Compensation Standards Worksheet as a companion to this document to be used in determining a fair range for compensation within a given community and factors relevant to your pastor or deacon. You can find images of the worksheet with sample calculations in the Appendix on page 20. The spreadsheet for a new or continuing call that automatically performs the necessary worksheet calculations based

[1] Historic COLA values can be found at: https://www.ssa.gov/oact/cola/colaseries.html

upon your inputs can be downloaded from the synod website: https://www.neos-elca.org/compensation-standards.html.

This new approach begins by establishing a baseline compensation for pastors and deacons in Section 1 of the worksheet. For 2026, the baseline compensation for pastors is $63,572 and for deacons is $58,883. The baseline compensation for 2027 will be set by the Synod Council after the Social Security Administration announces the Cost of Living Adjustment (COLA) for 2027. The baseline compensation for pastors is slightly higher in recognition of the constitutional responsibilities of a pastor and their role being similar to that of a CEO or Executive Director in other organizations.

On October 14, 2026, the Social Security Administration announced that the COLA for 2027 would be 3.6%. At its meeting on October 17, 2026, the Synod Council passed a resolution setting the 2027 baseline compensation for pastors at $65,312 and for deacons at $60,454.

The baseline compensation includes what was previously calculated separately as salary and housing allowance. This baseline compensation assumes the median price of a home in the area where members of the congregation live is $100,000. A local housing cost adjustment is calculated for areas in which the median home price exceeds $100,000. Guidance for determining the appropriate local median house price can be found in the Appendix on page 30. When a pastor or deacon takes a new call, they will be moving into that community under the current housing conditions and the baseline compensation ***must be*** adjusted accordingly to enable the pastor or deacon to move into that community.

NOTE: C*ongregations who provide a parsonage to house a pastor are increasingly rare, so the body of these compensation standards does not address that special circumstance. If your congregation has a parsonage, please consult the Parsonage Addendum in the Appendix (page 32) and contact the synod office for guidance in determining a fair compensation range for your pastor.*

An additional adjustment to the baseline compensation is calculated based on the years of rostered ministry experience of the pastor or deacon. The adjustment per year of experience is $400. Section 2 of the worksheet provides an opportunity to adjust compensation based on relevant experience prior to entering rostered ministry.

Adding the adjustments for local housing costs and years of experience to the baseline compensation results in the adjusted minimum baseline compensation for the pastor or deacon.

In Section 2 an appropriate compensation range is determined by assigning points based on years of related prior experience, staff leadership (including serving a multi-congregation call), and furthered education. This section strives to quantify the value of a particular rostered minister in a particular context. The total points are multiplied by a compensation range modifier (currently set at $400) to determine a potential compensation range adjustment.

In Section 3, the adjusted baseline compensation is copied from Section 1 and to this is added to the potential compensation range adjustment from Section 2 to determine a potential high end of the compensation range.

NOTE: local circumstances may warrant compensation exceeding that calculated in the worksheet.

During the conversation between the pastor or deacon and those responsible for making compensation recommendations, consider using the following questions as guides for determining an appropriate position within the compensation range:

- Does our pastor or deacon bring any additional or special skills to the position that ought to be rewarded?
- Do we expect our pastor or deacon to take on any significant additional responsibilities as a leader of our congregation?
- Are there any unique financial stresses which the congregation ought to seek to accommodate to allow our pastor or deacon to better serve our community?
- Are there any unique financial stresses facing the congregation which need to be accommodated?
- Are we in an area where housing costs are unusually high, and special consideration may need to be made?

This conversation will result in a mutually negotiated compensation for the pastor or deacon for the coming year. That value is to be entered in Box L in Section 3 of the worksheet so that it will carry over to other tabs in the worksheet.

Examples of calculations using the Worksheet can be found in the Appendix on page 20.

1.4.0 Annual Compensation Review for Continuing Calls

Compensation of each pastor and deacon under call shall be reviewed annually. This is to be done by the congregation's Executive Committee, Congregation Council, or a team formed for this purpose. Since the rostered minister depends on the congregation and its Council to provide adequately for their financial needs, each rostered minister requires an opportunity to discuss those needs in an open and supportive forum. Each pastor or deacon shall participate in their compensation review and shall be encouraged to openly share their expectations. The Executive Committee or Council can then make recommendations to the congregation for fair, honorable, and equitable compensation.

Compensation adjustments shall include:

1. An adjustment based on the annual Cost of Living Adjustment;
2. Consideration of a merit increase based on ministry accomplishments and/or a review of the mutually predetermined ministry goals of the rostered minister;
3. Consideration of an incentive increase based upon new expectations of additional effort or responsibility; and,
4. Health and Medical Benefit adjustments consistent with ELCA Portico Benefits standards.

The calculation worksheet acknowledges that not all of a rostered minister's living expenses will be subject to the inflation the Social Security COLA is designed to correct. The cost of a mortgage is typically fixed over the life of the loan. Similarly, property taxes and homeowners insurance tend to increase at a lower rate than the COLA, especially during times of higher inflation. Therefore, the

COLA increase calculation utilizes the median home price at the time the rostered minister was called to determine a portion of the housing component attributable to mortgage service and exclude that amount from the COLA calculation. This mirrors the way a new baseline compensation figure is determined each year. Section 445.8.0 Historic Baseline Compensation Data and Calculation Explanation in the Appendix describes how these calculations are made (page 44).

The Congregation Council shall be responsible for presenting the compensation recommendations with applicable rationale to the appropriate meeting of the congregation.

A Northeastern Ohio Synod Compensation Consultant will be available for clarification of the process presented in this document. Contact may be made through the Synod Office or using the contact information found at the end of this document on page 46.

During the conversation between the pastor or deacon and those responsible for the annual review & compensation recommendations, consider using the following questions as guides for determining appropriate compensation:

- Does our pastor or deacon bring any additional or special skills to the position that ought to be rewarded?
- Has our pastor or deacon met their mutually predetermined ministry goals during the past twelve months?
- Do we expect our pastor or deacon to take on any significant additional responsibilities as a leader of our congregation?
- Is our pastor or deacon competent in their fulfillment of the ministry position to which they have been called?
- Are there any unique financial stresses which the congregation ought to seek to accommodate to allow our pastor or deacon to better serve our community?
- Are there any unique financial stresses facing the congregation which need to be accommodated?
- Are we in an area where housing costs are unusually high and special consideration may need to be made?

This conversation will result in a mutually negotiated compensation for the pastor or deacon for the coming year.

It is appropriate to compare a rostered minister's current compensation to the approved synod compensation standards to ensure that the rostered minister's compensation is equitable and maintaining pace with these standards. The continuing call worksheet includes Section 3 for calculating compensation benchmarks to assist in this review based on the local cost of housing when the rostered minister was called. In situations where the rostered minister's compensation is significantly less than the standard, there should be a conversation between the Congregation Council and rostered minister to develop a plan for increasing the rostered minister's compensation to an equitable level. A member of the synod staff or one of the compensation consultants listed on page 46 can be enlisted to help facilitate this conversation.

Topics for this conversation may include:

1. Circumstances within the congregation that have led to inequitable compensation.

2. The congregation's capacity to continue compensating a called rostered minister.
3. If the congregation does not have the capacity to equitably compensate a rostered minister, are there options for shared ministry with other congregations or ministry partners?
4. If the congregation does have the capacity to equitably compensate a rostered minister, what are the steps that will be taken to get there? Any multi-year plan must acknowledge and plan for the fact that the target compensation will continue to increase.

NOTE: ***If a rostered minister's compensation is found to be significantly below the standards established in this document, the rostered minister and congregation leadership are encouraged to consult with the synod staff to develop a plan to ensure the rostered minister is equitably compensated.***

NOTE: ***A congregation proposing to reduce the compensation of a pastor or deacon currently under call shall consult with the synod office to explain the need for this reduction in compensation and a plan to return the rostered minister's compensation to a level that meets the standards.***

1.5.0 Special Tax Considerations for Pastors

1.5.1 Housing Allowance Resolution

The IRS allows pastors to designate a portion of their cash compensation as a housing allowance, which may then be excluded from federal income tax. The amount designated as housing allowance is reported separately from salary on the pastor's W-2. The housing allowance must be designated in advance, so each year the Congregation Council is encouraged ask the pastor how much of their cash compensation they want to designate as housing, and then pass an appropriate resolution and enter it into the Council minutes (see page 40 in the Appendix for a sample resolution). It is then the pastor's responsibility when they file taxes to report how much of the housing allowance was actually used to provide housing.

1.5.2 Social Security Offset

Employers must withhold payroll taxes from employees (6.2% Social Security and 1.45% Medicare) and the employer also pays an equal amount for a total of 15.3%. A pastor, however, is defined as being self-employed by the Social Security Administration and is responsible for paying a 15.3% self-employment tax. By law, a congregation cannot make Social Security and Medicare contributions on behalf of a pastor. Therefore, congregations are expected to pay to the pastor a 7.65% social security offset – equal to the employer's share of payroll tax – to help offset the pastor's tax burden. In all other aspects pastors are considered employees and are to receive a W-2 each year rather than a 1099 (which is used for independent contractors).

In the accompanying calculations worksheet, the Social Security Offset for pastors is automatically calculated as 7.65% of the negotiated compensation.

If a congregation continues to determine salary and housing allowance separately, the Social Security Offset is 7.65% of the sum of those two figures according to this formula:

Social Security Offset = (Salary + Housing Allowance) * 0.0765

In reporting compensation to Portico, values are submitted for Salary, Housing Allowance (if calculated separately from Salary), and Social Security Offset – with the total referred to as "Defined Compensation."

NOTE: For pastors living in a parsonage, the fair rental value of the parsonage is included in calculating the pastor's self-employment tax burden. Therefore, in congregations providing a parsonage, any parsonage allowances and the fair rental value of the parsonage are included in calculating the Social Security Offset according to this formula:

Social Security Offset = (Salary + Parsonage Allowance + Parsonage Fair Rental Value) * 0.0765

2.0.0 Benefits for all Rostered Ministers

2.1.0 Portico Health, Retirement, and Other Benefits

Rostered Ministers are to be enrolled in Portico Benefit Services, the nonprofit benefit ministry of the ELCA, which provides the benefit program for rostered ministers, lay employees, and their families. Portico provides health benefits that also include dental and prescription drugs, as well as retirement, disability, and survivor benefits in one bundled program. A plan member may waive health coverage if they have access to valid medical insurance coverage through their spouse or another employer, or if they qualify for a subsidy due to income level when purchasing health coverage through the exchange. This program of benefits is designed to address the needs of rostered ministers and provide seamless benefits during change of call, leave from call, and other events unique to ministry. Portico's bundled approach is designed to help ensure rostered ministers and lay employees are protected against significant financial loss from a variety of risks. Through Portico, congregations (and other employers such as multi-point parishes, colleges, seminaries, Bible camps, long-term care facilities, hospitals, campus ministries, etc.) in this synod and across the country pool their collective purchasing power to provide benefits in a cost-effective manner.

The health plans are designed so congregations and plan members share the cost of benefits. Congregations are expected to support the well-being of their covered plan members by paying all or a significant portion of the contributions for benefits (i.e., monthly premiums for the health plan). Plan members participate in the cost of utilizing their health benefits through out-of-pocket costs when they receive care (e.g., deductibles, copays, and coinsurance).

The ELCA Church Council endorses a balance of cost-sharing between congregations and plan members, and this cost-sharing is reflected in all four ELCA-Primary health benefit options offered by Portico, with all four plans having the endorsement of the ELCA Church Council. As of January 2026, Portico offers both traditional copay and high-deductible health plans (HDHP) in two different tiers based on a deductible of $2,000 or $4,000 for single coverage ($4,000 and $8,000 for family coverage). The premium cost within each tier is very close when comparing the copay plan to the high-deductible plan plus employer HSA contribution. In addition, the premium cost between the two tiers is much less than the cost difference between the health plans offered prior to 2026.

Due to these new health plan options and the relatively equal cost within each tier, congregations should engage in conversation with their sponsored plan member(s) to determine the option (copay or high deductible plan) that best fits their needs and then make their selection during Portico's annual enrollment. The health plan selected by the congregation during annual enrollment then determines what options are available to their sponsored member(s) during their annual enrollment. Details about the health plans are available by calling Portico at 800-352-2876 or on the employer portion of their website at: https://employerlink.porticobenefits.org (sign in by registered EmployerLink user required). The Benefits Cost Calculator can be found at: https://employerlink.porticobenefits.org/resources/calculators/benefit-costs-calculator

Rostered ministers are to receive a minimum pension contribution of 10%. Congregations are encouraged to consider a pension contribution of 12%. Rostered ministers have the option during their annual enrollment to contribute a portion of their compensation to augment their retirement savings.

The standard expectation of this synod is that any congregation or eligible ministry setting will provide health coverage for the rostered minister and their family unless the rostered minister's family has Other Valid Health Coverage and may waive their health coverage under Portico. A Letter of Call will be signed by the Bishop only when this standard is met to the satisfaction of the Bishop. When health coverage is waived, the congregation is encouraged to consider utilizing the cost savings on health insurance to explore other benefits such as offsetting the cost of the health coverage that enabled the waiver, additional retirement contributions, reducing educational debt, additional life insurance, etc.

2.2.0 Types of Leave

2.2.1 Sick Leave

Sick Leave of up to six weeks per year with full compensation and benefits are to be provided by the congregation when needed. This is not accumulated from year to year and is not to be abused. This is not an entitlement. If a rostered minister's health concerns last longer than the normal six-week sick leave, or they are considering applying for disability coverage, the Congregation Council shall consult the synod office for guidance on continuing compensation and benefits, as well as available interim pastoral leadership for the congregation.

2.2.2 Family Leave

Paid Family Leave with full benefits of eight (8) weeks is standard practice in the ELCA when a child is born or adopted. Congregations are encouraged to offer up to twelve (12) weeks of leave with full benefits to align with the federal standard. The number of weeks of leave before and after the birth are to be specified in advance and with mutual discussion with the rostered minister. If additional family leave beyond the defined number of weeks is desired, it shall be negotiated with the Congregation Council and is typically either paid vacation time or unpaid leave. Similarly, paid Family Leave with benefits of eight to twelve weeks are also to be available to care for a sick family member such as a spouse, child, parent, or sibling. Family leave also includes time for bereavement leave to grieve and heal from the loss of an immediate family member (spouse, child, parent, sibling). It is recommended that Rostered Ministers take one to two weeks for bereavement leave. ***When calling a new rostered minister, the congregation must include a comment about sick leave and paid family leave on the ELCA Compensation and Benefits Form, under F. Other Matters.***

2.2.3 Disability

In the event a pastor or deacon who is sponsored in the ELCA benefits program is unable to perform their normal occupation, as a direct result of injury or physical or mental disorder that is verified by objective medical information from a Qualified Health Care Provider, they can apply for disability. If granted, they may be eligible to receive these benefits:

1. During the first two months of disability (waiting period), the employer is expected to pay the rostered minister's full compensation and to continue contributions for their ELCA health, retirement, disability, and basic life insurance benefits.
2. Once the disability is approved, the program includes the following benefits which are paid by Portico:
    a) A monthly disability income benefit, and
    b) Contributions for health benefits coverage under the ELCA Medical and Dental Benefits Plan for the pastor or deacon and their eligible family members, and
    c) Contributions to the pastor's or deacon's retirement account under the ELCA Retirement Plan and contributions for basic group life insurance.

2.2.4 Weekly Hours / Time Off

Rostered ministers, like anyone else, need some time off from work in order to rest and re-energize themselves. Congregations shall endeavor to provide each rostered minister with two full days off per week. The rostered minister's weekly schedule (days/hours) may be negotiated as necessary. For the well-being of the rostered minister and health of the congregation, such a schedule should not exceed 40 hours in a typical work week.

2.2.5 Vacation

Everyone needs a period of time away from the job in order to refresh and recharge. The congregation shall provide a minimum of four weeks of paid vacation per year, including four Sundays for all rostered ministers. Congregations with a long-tenured pastor or deacon are encouraged to consider additional vacation time in recognition of their length of service. If a rostered minister is serving in a part-time call, they shall still receive 4 weeks of paid vacation for whatever their typical ministry days are, which includes 4 Sundays. Continuing education time is not to be regarded as vacation, nor is it to be used by the rostered minister for vacation under any circumstances.

All costs and procurement of ministry coverage during vacation times, including worship leadership supply, are the responsibility of the congregation. A list of available pulpit supply may be secured from the synod website:
https://www.neos-elca.org/pulpit-supply-list.html.

2.2.6 Holidays

Because of the nature of their professional responsibilities, rostered ministers are seldom able to take advantage of three-day weekends and other holidays such as Christmas, New Year, Easter, etc. The congregation is encouraged to identify the paid holidays for their staff after consulting the list of official state and federal holidays. Generally, 9 to 11 total holidays should be granted plus three floating personal days at the discretion of the Congregation Council. Consideration shall be given, and the rostered minister encouraged to take these days off at another time during the week to compensate for the times when the duties of the rostered minister preclude taking the actual holiday off. This compensatory time shall not be counted as vacation time.

2.2.7 Continuing Education

The purpose of continuing education for rostered ministers is to strengthen the professional for more effective service. The 1997 Churchwide Assembly (see page 42 in the Appendix) established the expectation of 50 contact hours annually in organized continuing education. These experiences are to be with colleagues and under responsible sponsorship, capable directors, and qualified instructors.

Continuing education may range from a single day seminar to enrollment in a formal program at an educational institution. The ELCA Letter of Call recommends a minimum of two weeks of continuing education annually with the congregation contributing a minimum of $700 toward the cost of continuing education. The continuing education time and funds may be accumulated during a three-year period for a total of six weeks. In the Northeastern Ohio Synod, this time may be taken each year or after two or three years.

Among the responsibilities of the Ministry Committee of the synod is establishing standards and offering opportunities for continuing education in the synod.

2.2.8 First Call Theological Education

First Call Theological Education (FCTE) is the required ELCA three-year structured program of theological education designed to support and strengthen the new rostered minister in terms of: (1) ministry skills; (2) pastoral identity; and (3) discernment of context. FCTE is experiential learning designed to meet participants at their point of need as they encounter the demands and expectations of ministry. Congregations served by a rostered minister participating in FCTE are expected to provide up to $500 per year for each of these three years to cover the costs of FCTE. Documents outlining the FCTE program are available through the Synod office.

2.2.9 Sabbatical Leave

Sabbatical leave offers the rostered minister an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities. The 1997 Churchwide Assembly (see page 42 in the Appendix) established the expectation that an extended study and renewal period of one to three months every three to five years in the present call be provided with full compensation and benefits. Normal vacation time may be used to extend the sabbatical leave. The leave plan is to be developed in cooperation with the Congregation Council. The parties shall seek the counsel of the bishop before finalizing an agreement. The congregation shall be responsible for arranging pastoral coverage, including pulpit supply, during the leave. Within six weeks of the completion of the sabbatical leave, the rostered minister shall present the congregation with a written reflection on the experience and the implications for the ministry of the congregation and rostered minister. This written reflection shall be added to the rostered minister's file in the bishop's office.

Continuing education and sabbatical leave time accrue to a rostered minister during their service in a single congregation. All accumulated continuing education time is forfeited with the acceptance of

another position or call to a different setting. Such continuing education time may not be used for vacation purposes, may not be transferred to another rostered minister or staff person, and may not be exchanged for monetary reimbursement.

Resources for sabbatical leave can be found in the Appendix on page 43.

2.3.0 Post-Employment Agreements

The Northeastern Ohio Synod bishop (or designee) shall be consulted whenever the termination of a call is being considered. When a call is terminated, it is important to contact Portico Benefit Services for information on benefits and payment options prior to creating post-employment agreements. When appropriate, the congregation is encouraged to consider a post-employment (transitional support) package of three to six months. The congregation's Employer Link user should notify Portico Benefit Services of the individual's termination of employment date up to 60 days in advance via EmployerLink. If the sponsoring organization has agreed to provide transitional support to the formerly sponsored member, the termination of employment date provided to Portico Benefit Services should be the last date worked (plus any accrued vacation), not the last date for which transitional support is paid. Upon termination of the Rostered Minister's call, the benefit bundle will change as well as the cost of the benefits, which may be different than the amount the sponsoring employer has been paying.

3.0.0 Ministry Expenses

3.1.0 Continuing Education

To financially support continuing education, the congregation is encouraged to establish a fund to which it annually contributes a minimum of $700, with the rostered minister contributing a minimum of $300 for a minimum total of $1,000. Any money which the rostered minister contributes to the fund belongs to the rostered minister and may accumulate over a period of up to three years. If the rostered minister resigns the call, any money contributed by the rostered minister but not used for continuing education is returned to the rostered minister. This money would be used for registration, course materials, travel, and housing while the rostered minister pursues approved continuing education.

3.2.0 Automobile Reimbursement

A rostered minister is to receive an automobile reimbursement equal to IRS guidelines per mile for business travel. Rostered ministers reimbursed for auto expense on a per mile basis according to an accountable reimbursement policy do not have to report this reimbursement as income if they submit written mileage reports to the calling institution.

3.3. 0 Synod Assembly

Rostered ministers are constitutionally required to attend the Synod Assembly. Congregations shall cover the cost or reimburse the rostered minister for costs related to attending the synod assembly. This is in addition to continuing education funds and leave.

3.4.0 Professional Expenses

Congregations may also reimburse the rostered minister for professional expenses such as dues, meeting expenses, professional attire, books, journals, and supplies. The Congregation Council and rostered minister shall create realistic expectations and procedures around reimbursable expenses.

3.5. 0 Computer and Cellphone

It is recommended that the congregation provide the rostered minister with a computer and cellphone to facilitate ministry. If the congregation does not directly pay the cost of the cellphone, the congregation may reimburse the rostered minister for their portion of the cellphone plan. This requires a resolution of the Congregation Council – see the Sample Congregation Council Resolutions section which can be found in the Appendix starting on page 40.

4.0.0 Special Circumstances

4.1.0 Part Time Calls

A rostered minister in a part time setting shall be compensated according to current guidelines at a percentage based upon the time negotiated by the Congregation Council. Such calculations are accommodated in the compensation worksheets that accompany this document. Part of the challenge with part time calls is that fractional compensation may not be sufficient for a rostered minister to cover the cost of housing. Compensation for retired rostered ministers serving part-time shall be negotiated with the Congregation Council in consultation with the synod staff.

4.2.0 Interim Rostered Ministers

Interim rostered ministers are to be compensated and receive benefits (including Types of Leave as described above) the same as rostered ministers serving in a called position utilizing this document and calculation worksheet as a guide. Retired rostered ministers may have different expectations for compensation based on their circumstances. If an interim rostered minister is anticipating an extended period of leave, the rostered minister and congregation are encouraged to consult with the synod office for appropriate arrangements.

4.3.0 Pulpit Supply

During a pastoral absence, it may be necessary for a congregation to secure a supply pastor. Those asked to serve as pulpit supply are to be contacted well in advance of the date needed and, upon acceptance, be provided with a copy of the worship bulletin and pertinent information about the service. A member familiar with congregation's worship practices should be on hand to welcome the pastor prior to the service. The recommended honorarium (beginning January 2026) for one worship service is $200 plus mileage at the current IRS mileage reimbursement rate (set at 72.5 cents per mile for 2026). For additional services, scheduled within three hours of the conclusion of the initial worship service, whether at the same congregation or at another, as in two-point parishes, an additional $50 per service shall be paid plus any additional mileage. If additional services are scheduled during the week that are similar in nature e.g., Sunday evening, Wednesday, Saturday, etc., an additional honorarium of $85 for each additional service plus mileage at the current IRS mileage reimbursement rate shall be paid. For additional responsibilities, appropriate compensation shall be provided. Expenses for lodging and meals, if necessary, are to be paid by the congregation. A current list of individuals approved to provide pulpit supply is available and may be obtained from the synod website: https://www.neos-elca.org/pulpit-supply-list.html.

5.0.0 APPENDICES

5.1.0 New Call Compensation Worksheet Example 20
5.2.0 Continuing Call Compensation Worksheet Example 25
5.3.0 References for Local Housing Costs 30
5.4.0 Parsonage Addendum 32
5.5.0 Sample Congregation Council Resolutions 40
5.6.0 Life-Long Learning Expectations of the ELCA 42
5.7.0 Sabbatical Resources 43
5.8.0 Historic Baseline Compensation Data 44
5.9.0 Members of the Compensation Task Force and Compensation Consultants 46

5.1.0 New Call Compensation Worksheet Example

The following pages contain screenshots of the New Call Compensation Worksheet that was developed to accompany this document. This worksheet has been designed so that you enter values into the blue shaded boxes, and the remaining calculations will be performed automatically.

NOTE: These worksheet examples utilize the 2026 New Call worksheet. The 2027 worksheet is structured identically but updated with the 2027 Baseline Compensation.

Section 1 establishes the baseline compensation for the pastor or deacon. For this example, a pastor is being called to a new congregation and has ten years of experience (Box C). This congregation serves multiple zip codes. Using Zillow.com to research the median home cost in each zip code, the pastor and congregation agree to use the average of $195,000 (Box B) for the median home cost. This results in an adjusted baseline compensation of $75,172.

	A	B	C	D	E	F
1	**2026 Compensation Calculations for a New Call**			*NOTE: Enter appropriate values in the blue boxes. All other calculations are automatic.*		
2						
3	**Select Version**	This worksheet will adjust based on whether it is being used for a Pastor or Deacon. Please place an X in the green box for a Pastor and in the orange box for a Deacon.	This worksheet is for a Pastor:	X	Place an X in the appropriate box.	
4			This worksheet is for a Deacon:			
5						
6	**Section 1**	**Determining MINIMUM Compensation**	**Formula**	**Your Baseline**	**Box Label**	**Notes / Comments**
7	**Baseline Compensation**	The Northeastern Ohio Synod Council and Assembly annually set a "Baseline Compensation" for rostered ministers guided by the admonition from Scripture: *'Let the elders who rule well be considered worthy of compensation, especially those who labor in preaching and teaching; for the scripture says, 'You shall not muzzle an ox while it is treading out the grain,' and, 'The laborer deserves to be paid'."* (1 Timothy 5:17ff.) The phrase, "who rule well", points to the need for a process of appraising performance in addition to this process of determining appropriate compensation ranges as steps toward negotiating actual compensation amounts.	Baseline compensation includes what has historically been calculated separately for salary and housing - and assumes up to $100,000 as the median price of a home in the service area of the congregation. (It is important to note that the amount of compensation actually designated as "Housing Allowance" for pastors must be recorded as a vote of the Congregation Council prior to the beginning of the year.) **For 2026 the baseline compensation is $63,572 for pastors and $58,883 for deacons.** (If the terms of call are less than full time, the Benefits & Expenses tab includes the option of applying a percentage modifier to reflect a less than full time call.)	63,572	**<<< Box A**	
8	**Local Housing Cost Adjustment**	The Northeastern Ohio Synod covers a large, economically diverse area with housing costs varying widely within and between the city of Cleveland and its suburbs, other cities, and rural areas. A local cost of housing adjustment to the baseline compensation acknowledges the diversity.	Determine the median single-family home price within your community (the primary zip code(s) served by your congregation) by contacting a local realtor or using the Internet (see the Compensation Standards document for guidance). **Enter this median home price in Box B.**	195,000	**<<< Box B**	Average of three zip codes where majority of congregation members live.
9			If this number exceeds $100,000 (the median home price utilized in the Baseline Compensation), the amount that exceeds $100,000 will be multiplied by 8% and added to the baseline compensation to adjust for the higher costs of	7,600	Local Housing Cost Adjustment	
10	**Years of Experience**	As per most professional compensation systems, we seek to reflect the value of acquired skills, wisdom, and experiences which can only come from actual ministry experience.	Enter the number of years of service as a pastor or deacon (up to a maximum of 40) in Box C.	10	**<<< Box C**	Ordained September 2025
11			The number of years of experience is multiplied by $400 to determine the Experience Adjustment to Baseline Compensation.	4,000	Experience Adjustment	
12	**Adjusted Baseline Compensation**	In this step, the Local Housing Cost and Experience Adjustments are added to the Baseline Compensation to determe the Adjusted Baseline Compensation for a pastor or deacon serving in your congregation. Such factors as position, longevity, and additional degree work will be considered in Section 2 below.	**Box D is the "Adjusted Baseline Compensation" for your congregation.** (Note: for some congregations, current compensation may be below this number. If such is the case, the Synod recommends developing a specific and mutually-agreeable written plan to bring compensation up to this minimum baseline. If the Council, Congregation, or Pastor/Deacon need assistance in this matter, both synod staff and the synod's "Compensation Consultants" are able to	75,172	**<<< Box D**	

Section 2 takes into consideration this particular context and the value the pastor brings to the congregation. The pastor taught high school for five years before entering seminary and is given credit for that experience in Box E. In addition to the music and office support staff, the congregation has a part-time youth minister and a part-time communication director, so Box F is 2 to represent the additional people the pastor will supervise. The pastor does not have a degree beyond the Master of Divinity (M.Div.), so Box G is blank.

NOTE: These worksheet examples utilize the 2026 New Call worksheet. The 2027 worksheet is structured identically but updated with the 2027 Baseline Compensation.

14	Section 2	Determining Compensation Range Adjustments	Formula	Your Points		Notes / Comments
15	Years of Related Non-Pastoral Experience	Increasingly, persons with prior experience in related fields are entering rostered ministry in our church. We seek to acknowledge the value of prior experience ***in related fields*** (i.e. teaching, administration, financial, counseling, social work, etc.) with this adjustment.	Enter in Box E the years of prior experience in a related field for which credit is being given. NOTE: the congregation and pastor/deacon are to discuss the relevance of prior experience and agree to a full or fractional value for that experience.	5	<<< Box E	Teaching experience - high school
16	Staff and/or Multiple Congregation Leadership	Pastoral leaders of large churches often bear increased responsibilities and expectations. Similarly, leaders in a multi-congregation call also oversee or supervise additional staff. We seek to acknowledge these situations with this adjustment.	Credit is given for primary leadership in congregations where the staff exceeds the minimum needs of a congregation (worship musician and office support). Credit at least one point for each staff member beyond the pastor, worship musician, and secretarial support. In multi-congregation calls, credit one point for *every* staff member in each additional	2	<<< Box F	Youth minister & communication director
17	Furthered Education	Lutherans have long expected that their pastoral leaders be well-educated. This credit seeks to account for and encourage life-long learning for leadership.	Credit is given (5 points) to those who have taken the time and made the commitment to earn a degree beyond the minimum Masters level required of a pastor or deacon. (such as M.Th., D.Min., P.H.D., S.T.M., etc.) If such is the case, enter 5 points for furthered education in Box G.		<<< Box G	
18	Possible Compensatio Adjustment	Boxes E through G seek to quantify the value of experience, responsibilities, and education a rostered minister may possess. These factors will become a basis for possible adjustment to compensation.	The credits in Boxes E through G are added together to create a "point total" for Box H.	7	<<< Box H	

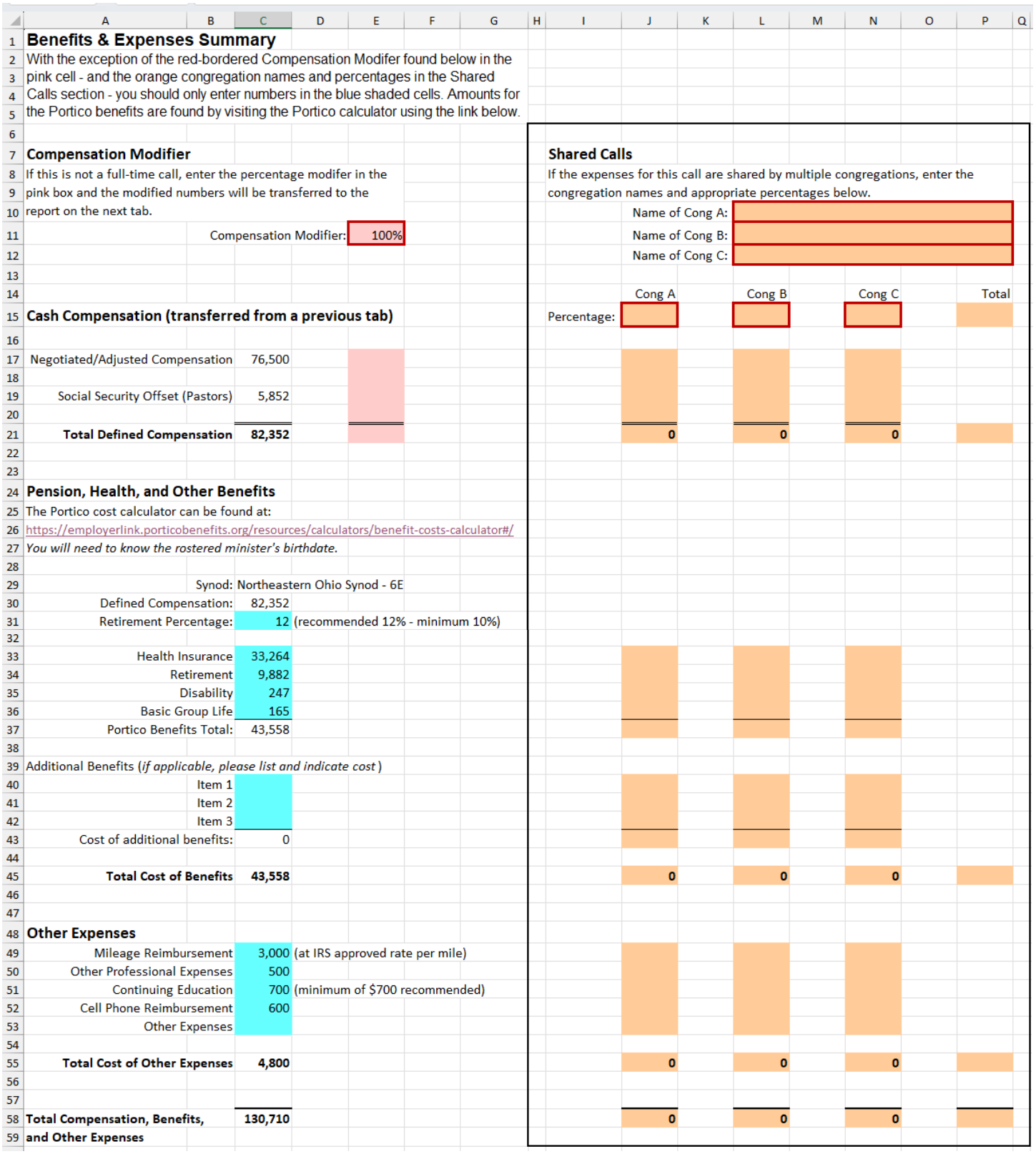
Section 3 utilizes the adjusted baseline compensation (carried to Box I) and the results of Section 2 to establish a potential range for the pastor's compensation. The points from Box H are multiplied by the range modifier (result in Box J) and added to the adjusted baseline compensation with the result in Box K. During discussion between the pastor and representatives of the congregation, it was agreed that the initial compensation for this new call would be in the middle of the range – with the negotiated compensation entered in Box L. For this example, the agreed upon compensation for the coming year is $75,300.

NOTE: A value must be entered in Box L in order carry values over to the Benefits & Expenses tab.

NOTE: These worksheet examples utilize the 2026 New Call worksheet. The 2027 worksheet is structured identically but updated with the 2027 Baseline Compensation.

20	Section 3	Negotiating Actual Compensation	Formula	Your Figure		Notes / Comments
21	Adjusted Baseline Compensation	Section 1 (Boxes A, B, C and D) allowed you to determine the appropriate minimum level of compensation for your pastor or deacon.	This is the amount from Box D in Section 1 of this form.	75,172	<<< Box I	
22	Compensation Adjustment Range	Section 2 (Boxes E through H) allowed you to compile a point total which will assist you in quantifying a range for appropriate compensation. **For the year 2026, the range modifier is set at $400 per point.**	The number recorded in Box H, multiplied by the range modifier described to the left, generates the spread of your appropriate compensation range.	2,800	<<< Box J	
23	Adjusted Baseline + Adjustment Range	By adding the "Adjusted Baseline Compensation" and the "Compensation Adjustment Range" figures together, you will be able to determine the upper reaches of an appropriate range of Compensation for your rostered minister.	The sum of Box I and Box J represents a potential high end of the compensation range.	77,972	<<< Box K	
24	Negotiated Compensation for 2026	Although a Synod may produce helpful guidelines and minimum baselines for appropriate compensation, congregations still need to consider their particular context and this particular rostered minister in determining eqitable compensation. **Using the figure in Box I as a "low benchmark" and Box K as a potential "high benchmark", it is the responsibility of the congregation to determine actual annual compensation.** During the course of the conversation between the pastor/deacon and those responsible for the compensation recommendation, consider using the following questions as guides for allowing one to move up or down within or beyond the range presented: • *Does our pastor/deacon bring any additional or special skills to the position that ought to be rewarded?* • *Do we expect our pastor/deacon to take on any significant additional responsibilities as a leader of our congregation?* • *Are there any unique financial stresses which the congregation ought to seek to accommodate so as to allow our pastor/deacon to better serve our community?* • *Are there any unique financial stresses facing the congregation which need to be accommodated?* • *Are we in an area where housing costs are unusually high and special consideration may need to be made?* **The figure entered in Box L represents our mutually-negotiated full-time compensation for the year 2026.** (Adjustments if the terms of call are less than full time will be made on the Benefits & Expenses tab.)		76,500	A value **must** be entered in Box L so that calculations in other parts of the worksheet are valid. <<< Box L	Agreed to set compensation at the mid-point of the range
25	SS Offset	As described in the Compensation Standards document, a pastor's compensation is to include a Social Security	The appropriate Social Security Offset (7.65%) to accompany the pastor's Negotiated Compensation is:	5,852		

The **Benefits & Expenses** tab includes a link to the Portico Benefit Calculator (line 26). For this example, the congregation contributes 12% for retirement and selects the Select HDHP 2000 health plan, the pastor is 42 years old and has a spouse and children. **NOTE:** ***the Portico benefit costs are for illustrative purposes only!***



Benefits & Expenses Summary

With the exception of the red-bordered Compensation Modifer found below in the pink cell - and the orange congregation names and percentages in the Shared Calls section - you should only enter numbers in the blue shaded cells. Amounts for the Portico benefits are found by visiting the Portico calculator using the link below.

Compensation Modifier

If this is not a full-time call, enter the percentage modifer in the pink box and the modified numbers will be transferred to the report on the next tab.

Compensation Modifier:	100%

Cash Compensation (transferred from a previous tab)

Negotiated/Adjusted Compensation	76,500
Social Security Offset (Pastors)	5,852
Total Defined Compensation	**82,352**

Pension, Health, and Other Benefits

The Portico cost calculator can be found at:
https://employerlink.porticobenefits.org/resources/calculators/benefit-costs-calculator#/
You will need to know the rostered minister's birthdate.

Synod:	Northeastern Ohio Synod - 6E	
Defined Compensation:	82,352	
Retirement Percentage:	12	(recommended 12% - minimum 10%)
Health Insurance	33,264	
Retirement	9,882	
Disability	247	
Basic Group Life	165	
Portico Benefits Total:	43,558	

Additional Benefits (*if applicable, please list and indicate cost*)

Item 1		
Item 2		
Item 3		
Cost of additional benefits:	0	
Total Cost of Benefits	**43,558**	

Other Expenses

Mileage Reimbursement	3,000	(at IRS approved rate per mile)
Other Professional Expenses	500	
Continuing Education	700	(minimum of $700 recommended)
Cell Phone Reimbursement	600	
Other Expenses		
Total Cost of Other Expenses	**4,800**	
Total Compensation, Benefits, and Other Expenses	**130,710**	

Shared Calls

If the expenses for this call are shared by multiple congregations, enter the congregation names and appropriate percentages below.

Name of Cong A:	
Name of Cong B:	
Name of Cong C:	

	Cong A	Cong B	Cong C	Total
Percentage:				
	0	0	0	
	0	0	0	
	0	0	0	
	0	0	0	

The **Benefits & Expenses** tab is also used in special circumstances for a part-time or shared call. If the call is not full-time, cell E11 is used to indicate the appropriate percentage and then the compensation and Social Security Offset (if applicable) are modified in the pink cells. If this is a shared call, the orange shaded cells with the red outlines can be used to identify the congregations and the appropriate percentage each will contribute. In addition to the Portico benefits, lines 40-42 are used if there are additional benefits included. Lines 49-53 list the various ministry-related expenses.

The **Printable Summary** tab provides a ready-to-print summary of the full cost of compensation, benefits, and professional expenses. A different **Printable Summary – Shared Calls** tab is provided for those situations.

	A	B	C
1	**Proposed Compensation, Benefits, and Expenses**		
2			
3	**Cash Compensation to Pastor/Deacon**		
4			
5		76,500	Compensation
6			
7		5,852	Social Security Offset (pastors only)
8			
9		**82,352**	**Cash Compensation**
10			
11			
12	**Health Insurance, Retirement, and Other Benefits**		
13		33,264	Health Insurance
14		9,882	Retirement
15		247	Disability
16		165	Basic Group Life
17		43,558	Total Portico Benefits
18			
19		0	Other Benefits
20			
21		**43,558**	**Benefits**
22			
23			
24	**Professional Expenses**		
25		3,000	Mileage Reimbursement
26		500	Other Professional Expenses
27		700	Continuing Education
28		600	Cell Phone Reimbursement
29		0	Other
30			
31		**4,800**	**Professional Expenses**
32			
33			
34		**130,710**	**Total Compensation, Benefits, and Expenses**
35			
36	Date:	3/10/2026	

5.2.0 Continuing Call Compensation Worksheet Example

The following pages contain screenshots of the Continuing Call Compensation Worksheet that was developed to accompany this document. This worksheet has been designed so that you enter values into the blue shaded boxes, and the remaining calculations will be performed automatically.

NOTE: These worksheet examples utilize the 2026 New Call worksheet. The 2027 worksheet is structured identically but updated with the 2027 Baseline Compensation.

Section 1 establishes a cost of living adjustment (COLA) for the pastor or deacon. For this example, a pastor's current compensation (including both the salary and housing components) is $72,000 (Box B). When the pastor was called to the congregation five years ago, the median home price was $150,000 (Box C). Understanding that a portion of the pastor's housing expenses tend to be fixed, Box D identifies the portion of the compensation to which the COLA will be applied with the resulting increase displayed in Box E. The COLA adjusted compensation is displayed in Box F. Provision is made for including Merit (Box G) and Incentive (Box H) increases - $500 each in this example – with a resulting proposed total compensation of $74,450 (Box I). Merit increases may be given for ministry accomplishments and/or through an annual review of the mutually predetermined goals for rostered staff member's ministry. Incentive increases may be given to reflect new expectations of additional effort or responsibility.

	A	B	C	D	E	F
1	**2026 Compensation Calculations for a Continuing Call**				***NOTE: Enter appropriate values in the blue boxes. All other calculations are automatic.***	
2						
3	**Select Version**	This worksheet will adjust based on whether it is being used for a Pastor or Deacon. Please place an X in the green box for a Pastor or in the orange box for a Deacon.	For a Pastor:	X	Place an X in the appropriate box.	
4			For a Deacon:			
5						
6	**Section 1**	**COLA Based Calculations**	**Refer to the Compensation Standards document for an explanation.**		**Box Label**	**Notes / Comments**
7	**COLA**	The baseline compensation for new calls is adjusted each year based on the Federal Cost of Living Adjustment. This section of the worksheet uses this same standard to calculate an appropriate compensation increase for consideration.	The 2026 COLA is:	2.8%	**<<< Box A**	
8	**Cash compensation**	Enter the Rostered Minister's cash compensation for 2025.	**INCLUDE** both the salary and housing components of cash compensation. **DO NOT INCLUDE** a pastor's Social Security Offset	72,000	**<<< Box B**	
9	**Median home price at time of call**	Not all of a rostered minister's living expenses are subject to inflation for which the COLA compensates - i.e. mortgage costs, property taxes, and insurance. Those costs are relatively fixed and these calculations take this into consideration.	To determine the portion of cash compensation to exclude from the COLA (as described to the left) it is necessary to know the median home price when the rostered minister was called. Zillow.com has some of this history - or *if the historic median is unavailable* you may choose to use the purchase price of the minister's home.	150,000	**<<< Box C**	Average of three zip codes where majority of congregation members lived at time of call in 2021.
10			Portion of compensation to which the COLA will be applied:	58,000	**<<< Box D**	
11			COLA change in compensation:	1,624	**<<< Box E**	
12			Proposed COLA adjusted compensation for 2026:	73,624	**<<< Box F**	
13	*Merit increases may be given for ministry accomplishments and/or through an annual review of the rostered staff member's ministry.*		Merit increase:	500	**<<< Box G**	Recommended by personnel team following annual review.
14	*Incentive increases may be given to reflect new expectations of additional effort or responsibility.*		Incentive increase:	500	**<<< Box H**	Recommended by Council due to strategic plan.
15			TOTAL	74,624	**<<< Box I**	

Section 2 provides guidance for determining the negotiated compensation for the coming year. The COLA based calculation is transferred to Box J. If the benchmark calculations from Section 3 (see below) were completed, those resulting values are transferred to Box K and Box L. During discussion between the pastor and representatives of the congregation, it was agreed that the compensation for the coming year would be that determined through the COLA based calculation so that amount is entered in Box M.

NOTE: Congregations who have been making COLA adjustments each year and periodically including merit and/or incentive increases should find that the COLA based calculation will exceed the benchmark calculations.

NOTE: A value must be entered in Box M in order carry values over to the Benefits & Expenses tab.

NOTE: These worksheet examples utilize the 2026 New Call worksheet. The 2027 worksheet is structured identically but updated with the 2027 Baseline Compensation.

17	Section 2	Negotiating Actual Compensation	Source	Your Figure	Box Label	Notes / Comments
18	COLA Based Calculation	This is the proposed COLA based compensation - including merit and incentive increases - from the above section.	Value transferred from cell Box I.	74,624	<<< Box J	
19	Adjusted Baseline Compensation	If the benchmark calculations were completed in Section 3 below, the calculated results are transferred here.	Value transferred from Box Q	71,572	<<< Box K	
20	Adjusted Baseline + Adjustment Range	At a minimum, values must be added for years of experience (Box P) and years in current call (Box R) in Section 3b.	Sum of Box Q and Box W	76,372	<<< Box L	
21	Negotiated Compensation for 2026	Although a Synod may produce helpful guidelines and minimum baselines for appropriate compensation, congregations need to annually review and revise compensation for their rostered minister(s). The calculated COLA-based compensation and the baseline benchmarks (if that section was completed) provide a starting point for this conversation. During the course of the conversation between the pastor/deacon and those responsible for the annual review & compensation recommendations, consider using the following questions as guides for negotiating the compensation for the coming year: • *Does our pastor/deacon bring any additional or special skills to the position that ought to be rewarded?* • *Has our pastor/deacon met their mutually-predetermined ministry goals during the past twelve months?* • *Do we expect our pastor/deacon to take on any significant additional responsibilities as a leader of our congregation?* • *Is our pastor/deacon competent in their fulfillment of the ministry position to which they have been called?* • *Are there any unique financial stresses which the congregation ought to seek to accommodate so as to allow our pastor/deacon to better serve our community?* • *Are there any unique financial stresses facing the congregation which need to be accommodated?* • *Are we in an area where housing costs are unusually high and special consideration may need to be made?* **The figure entered in Box M represents our mutually-negotiated full-time compensation for the year 2026.** (Adjustments if the terms of call are less than full time will be made on the Benefits & Expenses tab.)		74,624	A value **must** be entered in Box M so that calculations in other parts of the worksheet are valid. <<< Box M	Compensation at time of call was set at the midpoint of the range adjustment. COLA compensation exceeds the midpoint (73,972) of the current benchmark range, so it was agreed to use the COLA compensation figure.
22	SS Offset	As described in the Compensation Standards document, a pastor's compensation is to include a Social Security Offset.	The appropriate Social Security Offset (7.65%) to accompany the pastor's Negotiated Compensation is:	5,709		

Section 3 provides benchmark calculations like those used for a new call. However, instead of the current median home price, the median price at the time the pastor was called (transferred from Box C) is used for the Local Housing Cost Adjustment.

	Section 3	Benchmark Calculations	The calculations in this section are similar to those of a new call and may be completed to serve as benchmarks for comparison to the above COLA based calculation.			Notes / Comments
	NOTE: If a congregation has been making COLA adjustments each year and considering merit increases, the COLA based calculation above would be expected to exceed the high end benchmark below.					
	Section 3a	**Determining MINIMUM Compensation**	**Formula**	**Your Baseline**	**Box Label**	**Notes / Comments**
	Baseline Compensation	The Northeastern Ohio Synod Council and Assembly annually set a "Baseline Compensation" for rostered ministers guided by the admonition from Scripture: *"Let the elders who rule well be considered worthy of compensation, especially those who labor in preaching and teaching; for the scripture says, 'You shall not muzzle an ox while it is treading out the grain,' and, 'The laborer deserves to be paid'."* (1 Timothy 5:17ff.) The phrase, "who rule well", points to the need for a process of appraising performance in addition to this process of determining appropriate compensation ranges as steps toward negotiating actual compensation amounts.	Baseline Compensation includes what has historically been calculated separately for salary and housing - and assumes up to $100,000 as the median price of a home in the service area of the congregation. (It is important to note that the amount of compensation actually designated as "Housing Allowance" for pastors must be recorded as a vote of the Congregation Council prior to the beginning of the year.) **For 2026 the baseline compensation is $63,572 for pastors and $58,883 for deacons.** (If the terms of call are less than full time, the Benefits & Expenses tab includes the option of applying a percentage modifier to reflect a less than full time call.)	63,572	<<< Box N	
	Local Housing Cost Adjustment	The Northeastern Ohio Synod covers a large, economically diverse area with housing costs varying widely within and between the city of Cleveland and its suburbs, other cities, and rural areas. A local cost of housing adjustment to the baseline compensation acknowledges the diversity.	The median home price at the time of the rostered ministers call has been transferred from Box C above. If this number exceeds $100,000 (the median home price utilized in the Baseline Compensation), the amount that exceeds $100,000 will be multiplied by 8% and then added to the baseline compensation to adjust for the higher costs of purchasing a home in that area.	150,000 4,000	<<< Box O Local Housing Cost Adjustment	Average of three zip codes at time of call
	Years of Experience	As per most professional compensation systems, we seek to reflect the value of acquired skills, wisdom, and experiences which can only come from actual ministry experience.	Enter the number of years of service as a pastor or deacon (up to a maximum of 40) in Box P. The number of years of experience is multiplied by $400 to determine the Experience Adjustment to Baseline Compensation.	10 4,000	<<< Box P Experience Adjustment	Ordained September 2025
	Adjusted Baseline Compensation	In this step, the Local Housing Cost and Experience Adjustments are added to the Baseline Compensation to determe the Adjusted Baseline Compensation for a pastor or deacon serving in your congregation. Such factors as position, longevity, and additional degree work will be considered in Section 3b below.	**Box Q is the "Adjusted Baseline Compensation" for your congregation.** (Note: for some congregations, current compensation may be below this number. If such is the case, the Synod recommends developing a specific and mutually-agreeable written plan to bring compensation up to this minimum baseline. If the Council, Congregation, or Pastor/Deacon need assistance in this matter, both synod staff and the synod's "Compensation Consultants" are able to assist.)	71,572	<<< Box Q	
	Section 3b	**Determining Compensation Range Adjustments**	**Formula**	**Your Points**	**Box Label**	**Notes / Comments**
	Longevity in Current Call	Research has established that vibrant long-term tenures are often associated with congregational vitality and growth. We seek to reflect the value of healthy, longer-tenured ministries with this adjustment.	Credit one point for each year of service in one's current call in Box E. NOTE: in calculating total points in Box V, the value in Box R will be capped at a value of 10.	5	<<< Box R	Called in June 2021
	Years of Related Non-Pastoral Experience	Increasingly, persons with prior experience in related fields are entering rostered ministry in our church. We seek to acknowledge the value of prior experience ***in related fields*** (i.e. teaching, administration, financial, counseling, social work, etc.) with this adjustment.	Enter in Box S the years of prior experience in a related field for which credit is being given. NOTE: the congregation and pastor/deacon are to discuss the relevance of prior experience and agree to a full or fractional value for that experience.	5	<<< Box S	Taught high school
	Staff and/or Multiple Congregation Leadership	Pastoral leaders of large churches often bear increased responsibilities and expectations. Similarly, leaders in a multi-congregation call also oversee or supervise additional staff. We seek to acknowledge these situations with this adjustment.	Credit is given for primary leadership in congregations where the staff exceeds the minimum needs of a congregation (worship musician and office support). Credit at least one point for each staff member beyond the pastor, worship musician, and secretarial support. In multi-congregation calls, credit one point for *every* staff member in each additional congregation.	2	<<< Box T	Youth minister & communication director
	Furthered Education	Lutherans have long expected that their pastoral leaders be well-educated. This credit seeks to account for and encourage life-long learning for leadership.	Credit is given (5 points) to those who have taken the time and made the commitment to earn a degree beyond the minimum Masters level required of a pastor or deacon. (such as M.Th., D.Min., P.H.D., S.T.M., etc.) If such is the case, enter 5 points for furthered education in Box U.		<<< Box U	
	Possible Compensation Adjustment	Boxes R through U seek to quantify the value of experience, responsibilities, and education a rostered minister may possess. These factors will become a basis for possible adjustment to compensation.	The credits in Boxes R through U are added together to create a "point total" for Box V.	12	<<< Box V	
	Compensation Adjustment Range	The rows above are used to compile a point total which will assist you in quantifying a range above the adjusted baseline for appropriate compensation. **For the year 2026, the range modifier is set at $400 per point.**	The number recorded in Box V, multiplied by the range modifier described to the left, generates the spread of your appropriate benchmark compensation range.	4,800	<<< Box W	

The **Benefits & Expenses** tab includes a link to the Portico Benefit Calculator (line 26). For this example, the congregation contributes 12% for retirement and selects the Select HDHP 2000 health plan, the pastor is 42 years old and has a spouse and children. **NOTE:** ***the Portico benefit costs are for illustrative purposes only!***

Benefits & Expenses Summary

With the exception of the red-bordered Compensation Modifer found below in the pink cell - and the orange congregation names and percentages in the Shared Calls section - you should only enter numbers in the blue shaded cells. Amounts for the Portico benefits are found by visiting the Portico calculator using the link below.

Compensation Modifier

If this is not a full-time call, enter the percentage modifer in the pink box and the modified numbers will be transferred to the report on the next tab.

Compensation Modifier:	100%

Cash Compensation (transferred from a previous tab)

gotiated/Adjusted Compensation	74,624
Social Security Offset (Pastors)	5,709
Total Defined Compensation	**80,333**

Pension, Health, and Other Benefits

The Portico cost calculator can be found at:
https://employerlink.porticobenefits.org/resources/calculators/benefit-costs-calculator#/
You will need to know the rostered minister's birthdate.

Synod:	Northeastern Ohio Synod - 6E	
Defined Compensation:	80,333	
Retirement Percentage:	12.00	(recommended 12% - minimum 10%)
Health Insurance	33,264	
Retirement	9,640	
Disability	241	
Basic Group Life	161	
Portico Benefits Total:	43,306	

Additional Benefits (*if applicable, please list and indicate cost*)

Item 1		
Item 2		
Item 3		
Cost of additional benefits:	0	
Total Cost of Benefits	**43,306**	

Other Expenses

Mileage Reimbursement	3,000	(at IRS approved rate per mile)
Other Professional Expenses	500	
Continuing Education	700	(minimum of $700 recommended)
Cell Phone Reimbursement	600	
Other Expenses		
Total Cost of Other Expenses	**4,800**	
Total Compensation, Benefits, and Other Expenses	**128,439**	

Shared Calls

If the expenses for this call are shared by multiple congregations, enter the congregation names and appropriate percentages below.

Name of Cong A:	
Name of Cong B:	
Name of Cong C:	

	Cong A	Cong B	Cong C	Total
Percentage:				
	0	0	0	
	0	0	0	
	0	0	0	
	0	0	0	
	0	0	0	

The **Benefits & Expenses** tab is also used in special circumstances for a part-time or shared call. If the call is not full-time, cell E11 is used to indicate the appropriate percentage and then the compensation and Social Security Offset (if applicable) are modified in the pink cells. If this is a shared call, the orange shaded cells with the red outlines can be used to identify the congregations and the appropriate percentage each will contribute. In addition to the Portico benefits, lines 40-42 are used if there are additional benefits included. Lines 49-53 list the various ministry-related expenses.

The **Printable Summary** tab provides a ready-to-print summary of the full cost of compensation, benefits, and professional expenses. A different **Printable Summary – Shared Calls** tab is provided for those situations.

	A	B	C	D	E	F	G	H	I
1	**Proposed Compensation, Benefits, and Expenses**								
2									
3	**Cash Compensation to Pastor/Deacon**								
4									
5		74,624	Compensation						
6									
7		5,709	Social Security Offset (pastors only)						
8									
9		**80,333**	**Cash Compensation**						
10									
11									
12	**Health Insurance, Retirement, and Other Benefits**								
13		33,264	Health Insurance						
14		9,640	Retirement						
15		241	Disability						
16		161	Basic Group Life						
17		43,306	Total Portico Benefits						
18									
19		0	Other Benefits						
20									
21		**43,306**	**Benefits**						
22									
23									
24	**Professional Expenses**								
25		3,000	Mileage Reimbursement						
26		500	Other Professional Expenses						
27		700	Continuing Education						
28		600	Cell Phone Reimbursement						
29		0	Other						
30									
31		**4,800**	**Professional Expenses**						
32									
33									
34		**128,439**	**Total Compensation, Benefits, and Expenses**						
35									
36	Date:	3/10/2026							

5.3.0 References for Local Housing Costs

When a pastor or deacon takes a new call, they will be moving into that community under the current housing conditions and the baseline compensation must be adjusted accordingly to enable the pastor or deacon to move into that community. The baseline compensation for new calls is based on a home price of $100,000. It is important to note that housing values can fluctuate quickly. The calculation worksheet for new calls utilizes the current median home price to calculate a local housing adjustment for that call.

A local housing adjustment gets more difficult to apply the longer a pastor or deacon lives in the area. If housing values increase dramatically, a rostered minister who locked in a mortgage when housing values were lower would not need the full local housing adjustment of a new call in order to be equitably paid. On the other hand, if housing values decrease significantly, a rostered minister who bought into the community when the housing values were higher will have a higher mortgage payment and should not be penalized for a declining housing market. The calculation worksheet for continuing calls utilizes the median home price at the time the rostered minister was called to calculate the appropriate COLA increase and determine appropriate compensation benchmarks. If online research is not able to identify the median home price at the time the rostered minister was called, the purchase price of the rostered minister's home may be considered for use in these calculations.

Another consideration is the question of which area should be used to determine the local housing adjustment. If the congregation is located in an urban area, the local housing costs may be depressed and/or there may be no suitable housing in the immediate vicinity of the congregation. In other situations, the congregation may be located in an area that has seen dramatic increases in housing values, and it would be unrealistic for the congregation to use the local housing cost in the immediate area. In general, it is appropriate to use the local housing cost in the area where most of the congregation members reside. If the members are spread over a wide area, it is appropriate to use an average value of those areas.

A local realtor will be able to help congregations determine the median home value at the present time. A congregation may also use the internet to research current housing costs in the local area. The National Association of Realtors website provides extensive research about local housing costs. This page reports the median home prices by county: NAR Median Home Prices

The websites Zillow.com and Realtor.com also provide helpful data regarding median home prices in a zip code or specific community. Website functionality frequently changes, but at the time this document was drafted, the following methods provided helpful results:

- Go to www.realtor.com and in the search field at the top of the page enter the zip code or community name and click the magnifying glass to execute the search. Scroll down below the listings, and look for a box with the heading, "Facts about Zip Code/Community." In that box will be the median home price in that area.

- Go to www.google.com and in the search bar, enter the phrase:
  "median home price (zip code) realtor.com"
  In the search results (often the first one) look for a link described similar to:
  https://www.realtor.com > (zip code) > overview
  (zip code) Housing Market
  Following this link will bring up a page with summary information for that zip code.

- Go to www.zillow.com and in the search field at the top of the page, enter the zip code or community name and click the magnifying glass to execute the search. Scroll down through the sidebar and below the property listings there is a section with links for additional searches. One of the links should read "(zip code) Housing Market." Click that link and you will find summary information for that zip code.

- Go to www.google.com and in the search bar, enter the phrase:
  "median home price (zip code) zillow"
  In the search results (often the first one) look for a link described as:
  (zip code) Housing Market
  Following this link will bring up a page with summary information for that zip code.

5.4.0 Parsonage Addendum

If a parsonage is provided to the pastor for housing, it should be comparable to at least the average home in the congregation or community. It is expected that the congregation will pay the taxes, insurance, maintenance, and all utilities of the home.

It is important that parsonages be sufficiently maintained by the congregation and appropriately cared for by the pastor (and family). An annual walk-through of the parsonage by the Congregation Council is advised. The purpose of the walk-through is to note the general condition of the home and plan regular maintenance.

5.4.1 Furnishings Allowance

Pastors living in parsonages should be provided with a "furnishings allowance" to cover out of pocket expenses such as furnace filters, light bulbs, cleaning supplies, etc. Even in a parsonage, every pastor has some expense in maintaining their home. The amount of the allowance may depend on several factors: whether or not the parsonage is furnished, who provides the upkeep, pays the utilities, etc. If the pastor is to pay the utilities and upkeep for the parsonage (including lawncare and landscaping), the congregation must include sufficient funds in the furnishings allowance to cover these costs. When the furnishings allowance is designated in advance, and to the extent it is actually used, it may be excluded from federal income taxes in the same way as a housing allowance.

In preparing these Compensation Standards, the team found that the average cost of utilities across the synod is approximately $2,000 per year. If the pastor is to pay the utilities through the Furnishings Allowance, this figure or actual historical utility costs for the parsonage may be used for the utilities component. For basic upkeep an amount of $1,000 is recommended. If the pastor is expected to cover the cost of repairs and routine maintenance, this figure should be increased accordingly.

An important factor for the congregation to keep in mind when considering whether to pay the costs of utilities and upkeep directly or to include them in a furnishings allowance is that the furnishings allowance is added to the salary when calculating the costs of benefits and the Social Security Offset. Similar to a housing allowance for pastors not in a parsonage, the furnishings allowance is reported as part of Defined Compensation to Portico for benefits calculations and is included in gross income for calculating Social Security taxes. Therefore, there is a lower overall cost to the congregation if the congregation directly pays the costs of utilities and upkeep for the parsonage.

5.4.2 Housing Equity Allowance

When a pastor lives in a parsonage some benefits of home ownership go unrealized. One benefit of home ownership is increased equity in the house owned. To adjust for this, since the pastor might one day need to purchase a house upon retirement or departure to another call, the congregation shall establish a Housing Equity Allowance with contributions in the range of 3% to 5% of the Defined Compensation reported to Portico. Such contributions should be made to Portico as a Housing Equity Retirement Contribution and are not included as taxable income. These funds and their earnings enjoy special flexibility: they can be withdrawn at any time, and when used to purchase a home, they are often

excluded from taxable income.[2] Portico allows the employer to designate the Housing Equity Retirement Contribution as a percentage of Defined Compensation or as a flat rate.

5.4.3 Social Security Offset

When the pastor reports their income for self-employed Social Security taxes, the value of the parsonage is to be included. Therefore, the congregation must include this when calculating the Social Security offset. The included value of the parsonage is to be a minimum of 30% of the base salary (this is how Portico values the parsonage when calculating benefits costs). A more accurate fair rental value for the parsonage can be determined by consulting with a real estate professional in the area.

5.4.4 Baseline Salary for Pastors in a Parsonage

The 2026 Compensation Standards baseline salary for a pastor in a parsonage is $46,890 plus an adjustment for years of experience. The baseline salary for 2027 will be set by the Synod Council after the Social Security Administration announces the Cost of Living Adjustment for 2027. A calculation worksheet has been developed to accompany these Compensation Standards. A modified version for pastors in a parsonage is also available.

On October 14, 2026, the Social Security Administration announced that the COLA for 2027 would be 3.6%. At its meeting on October 17, 2026, the Synod Council passed a resolution setting the 2027 baseline salary for pastors in a parsonage at $48,578.

Congregations with a parsonage and their pastor are encouraged to consult with synod staff to ensure that the guidance in this Addendum is appropriately followed. Pastor Dan Cammarn, one of the Compensation Consultants listed on page 46, has extensive personal experience with parsonages.

[2] Contact Portico for more information on making a Housing Equity Retirement Contribution as part of the rostered minister's benefits if the congregation utilizes a parsonage for housing. https://employerlink.porticobenefits.org

5.4.5 Parsonage Worksheet Example

The following pages contain screenshots of the Parsonage Compensation Worksheet that was developed to accompany this document. This worksheet has been designed so that you enter values into the blue shaded boxes, and the remaining calculations will be performed automatically.

NOTE: These worksheet examples utilize the 2026 New Call worksheet. The 2027 worksheet is structured identically but updated with the 2027 Baseline Compensation.

Section 1a establishes a cost of living adjustment (COLA) for the pastor. For this example, a pastor's current cash compensation (salary only – excludes Parsonage Allowance, Home Equity Allowance, and Social Security Offset) is $47,750 (Box B). The COLA amount is displayed in Box C and the COLA adjusted compensation is displayed in Box D. Provision is made for including Merit (Box E) and Incentive (Box F) increases - $500 each in this example – with a resulting proposed salary of $48,663 (Box G). Merit increases may be given for ministry accomplishments and/or through an annual review of the mutually predetermined goals for rostered staff member's ministry. Incentive increases may be given to reflect new expectations of additional effort or responsibility.

	A	B	C	D	E	F
1	**2026 Compensation Calculations - for Pastors in Parsonages**				***NOTE: Enter appropriate values in the blue boxes. All other calculations are automatic.***	
2						
3	**Section 1a - Salary**					
4	**COLA Based Calculations**		**Refer to the Compensation Standards document for an explanation.**		**Box Label**	**Notes / Comments**
5	**COLA**	The baseline compensation for new calls is adjusted each year based on the Federal Cost of Living Adjustment. This section of the worksheet uses this same standard to calculate an appropriate compensation increase for consideration.	The 2026 COLA is:	2.8%	**<<< Box A**	
6	**Cash compensation**	Enter the pastor's cash compensation for 2025.	**INCLUDE** *only* the salary component of cash compensation. **DO NOT INCLUDE** the Parsonage Allowance, Home Equity Allowance, or Social Security Offset	46,500	**<<< Box B**	
7			COLA change in compensation:	1,302	**<<< Box C**	
8			Proposed COLA adjusted compensation for 2026:	47,802	**<<< Box D**	
9	*Merit increases may be given for ministry accomplishments and/or through an annual review of the rostered staff member's ministry.*		Merit increase:	500	**<<< Box E**	Recommended by personnel team following annual review
10	*Incentive increases may be given to reflect new expectations of additional effort or responsibility.*		Incentive increase:	500	**<<< Box F**	Recommended by Council due to strategic plan
11			TOTAL	48,802	**<<< Box G**	

The next section "Negotiating Actual Salary" provides guidance for determining the negotiated salary for the coming year. The COLA based calculation is transferred to Box H. If the benchmark calculations from Section 2 (see below) were completed, those resulting values are transferred to Box J and Box K. During discussion between the pastor and representatives of the congregation, it was noted that the COLA based calculation was below the mid-point of the benchmark range. At the time of the call, compensation had been set at the midpoint of the adjustment range, so it was agreed to set compensation at the midpoint of the benchmark range for the coming year so that amount is entered into Box L.

NOTE: Congregations who have been making COLA adjustments each year and periodically including merit and/or incentive increases should find that the COLA based calculation will exceed the benchmark calculations.

NOTE: A value must be entered in Box L in order carry values over to the Benefits & Expenses tab.

NOTE: These worksheet examples utilize the 2026 New Call worksheet. The 2027 worksheet is structured identically but updated with the 2027 Baseline Compensation.

13	Negotiating Actual Salary		Source	Your Figure	Box Label	Notes / Comments
14	COLA Based Calculation	This is the proposed COLA based compensation from the above section.	Value transferred from Box G.	49,316	<<< Box H	
15	Adjusted Baseline Salary	If the benchmark/new call calculations were completed in Section 2 below, the calculated results are transferred here.	Value transferred from Box Z	48,890	<<< Box J	
16	Adjusted Baseline + Adjustment Range	At a minimum, values must be added for years of experience (Box Y) and years in current call (Box AA).	Sum of Box Z and Box AF	50,890	<<< Box K	
17	Negotiated Salary for 2026	Although a Synod may produce helpful guidelines and minimum baselines for appropriate salary, congregations need to annually review and revise compensation for their rostered minister(s). The calculated COLA based compensation and the baseline benchmarks (if that section was completed) provide a starting point for this conversation. During the course of the conversation between the pastor/deacon and those responsible for the annual review & salary recommendations, consider using the following questions as guides for negotiating the salar for the coming year: • *Does our pastor/deacon bring any additional or special skills to the position that ought to be rewarded?* • *Has our pastor/deacon met their mutually-predetermined ministry goals during the past twelve months?* • *Do we expect our pastor/deacon to take on any significant additional responsibilities as a leader of our congregation?* • *Is our pastor/deacon competent in their fulfillment of the ministry position to which they have been called?* • *Are there any unique financial stresses which the congregation ought to seek to accommodate so as to allow our pastor/deacon to better serve our community?* • *Are there any unique financial stresses facing the congregation which need to be accommodated?* • *Are we in an area where housing costs are unusually high and special consideration may need to be made?* **The figure entered in Box L represents our mutually-negotiated full-time salary for the year 2026.** (Adjustments if the terms of call are less than full time will be made on the Benefits & Expenses tab.)		49,890	A value **must** be entered in Box J so that calculations in other parts of the worksheet are valid. <<< Box L	At the time of call, compensation was set at the mid-point of the adjustment range. The COLA compensation would be below the mid-point of the current benchmark range, so it was agreed to set compensation at the mid-point of the benchmark range.
18	SS Offset	As described in the Compensation Standards document, a pastor's compensation is to include a Social Security Offset.	The appropriate Social Security Offset (7.65%) to accompany the pastor's Negotiated Salary is:	3,817	<<< Box M	

Section 1b provides guidance for determining an appropriate Furnishings/Parsonage Allowance. For this example, the congregation is paying the utilities and the cost of routine maintenance & repairs for the parsonage, so Boxes O and Q are left blank. The congregation provides an allowance of $1,000 for basic upkeep (Box N) and another $1,000 to cover the cost of lawncare/landscaping as the pastor has agreed to be responsible for this (Box P). The total is calculated in Box R and the corresponding Social Security Offset is calculated in Box S. The total "Defined Compensation" for use in determining Portico benefits is displayed in Box T and transferred to the "Benefits & Expenses" tab.

Section 1b - Furnishings/Parsonage Allowance					
Refer to the Parsonage Addendum in the Appendix section of the Compensation Standards document for a discussion of appropriate items to include in a Furnishings/Parsonage Allowance depending on what costs are to be borne by the pastor and what is to be paid directly by the congregation.					
	Possible components	**Explanation**	**Your Figure**		**Notes / Comments**
	Basic upkeep	Basic out of pocket expenses such as furnace filters, light bulbs, cleaning supplies, etc. so that the Property Committee doesn't have to take care of these things. A minimum of $1,000 is recommended.	1,000	**<<< Box N**	
	Utilities	If the pastor is to pay utilities, add a sufficent amount to cover the utilities (including trash removal).		**<<< Box O**	
	Lawncare/Landscaping	If the pastor is to take care of lawncare and landscaping, add a sufficient amount to cover this cost.	1,000	**<<< Box P**	
	Routine Maintenance & Repairs	If the pastor is to pay for routine maintenance (i.e. heating & cooling system maintenance) and/or repairs, add a sufficient amount to cover this cost.		**<<< Box Q**	
	Total Furnishings/Parsonage Allowance	Sum of the above components	2,000	**<<< Box R**	
	SS Offset	The above amount is added to the pastor's income for Social Security purposes, so the appropriate offset is:	153	**<<< Box S**	
	Defined Compensation for Portico Benefits calculations:	Salary	49,890		
		Furnishings/Parsonage Allowance	2,000		
		Sum of Social Security Offsets	3,970		
		Value of employer-provided housing (Portico uses 30% of the total of the above.	16,758		
		Total Defined Compensation (will be transferred to the Benefits & Expenses tab)	72,617	**<<< Box T**	

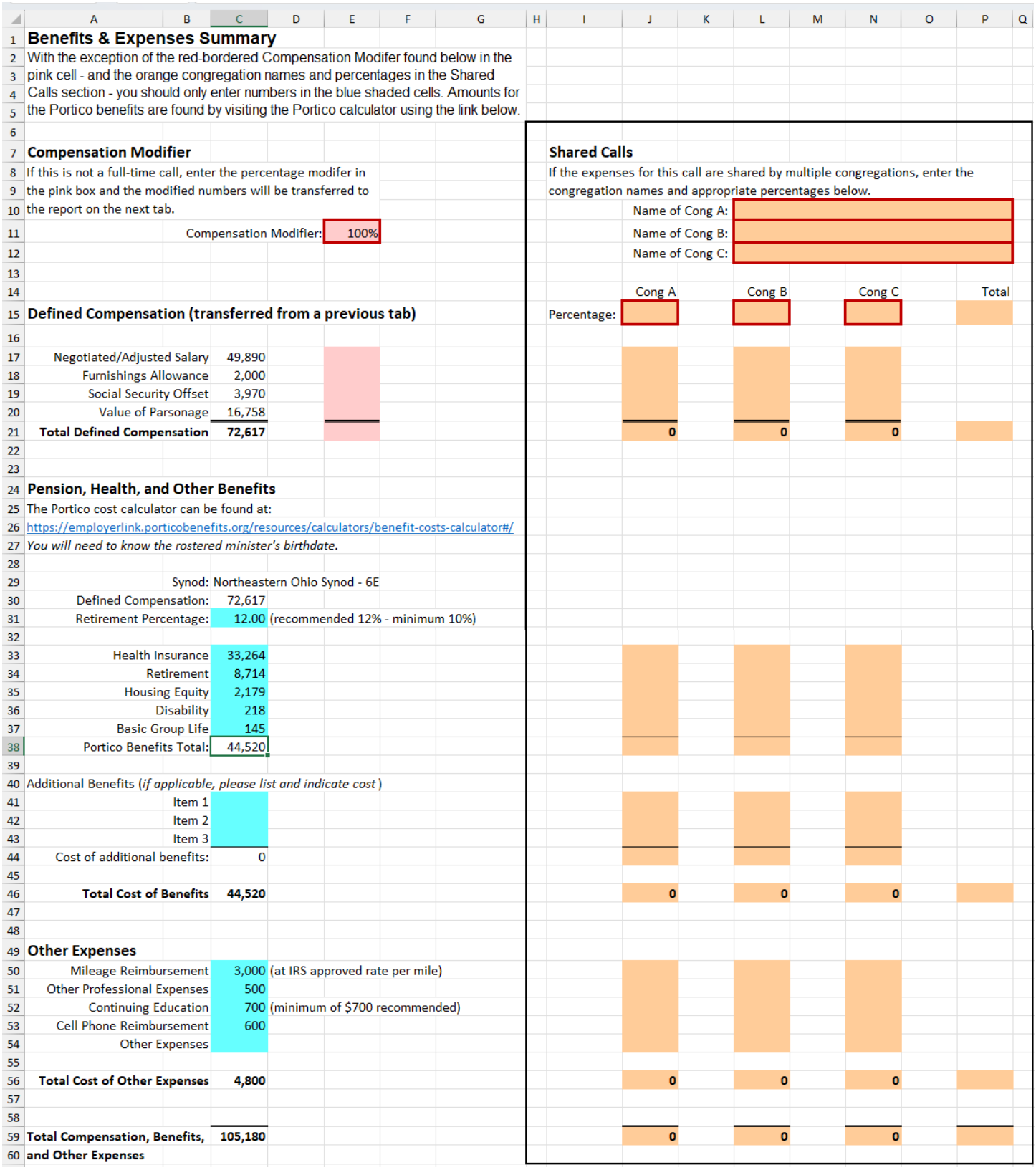
Section 1c provides calculations for determining the Housing Equity Allowance. This may be calculated as a percentage of defined compensation or as a fixed amount per month – and an "X" in Column A next to the selected option will trigger the correct calculation. In this example, the congregations selected the percentage option and entered the percentage in Box U. If the congregation selected the fixed amount option, that *monthly* amount would be entered in Box V. The annual Housing Equity Allowance is displayed in Box W.

Section 1c - Housing Equity Allowance						
Select the percentage or fixed amount option:						**Notes / Comments**
X	Percentage of Defined Compensation		Enter the percentage (3% to 5% is recommended):	3.0%	**<<< Box U**	
	Fixed amount per month		Enter the amount per month:		**<<< Box V**	
			Annual Housing Equity Allowance:	2,179	**<<< Box W**	

Section 2 provides calculations for a new call – and are also used as benchmark calculations for a continuing call. The call to this congregation was the pastor's first call and they have been serving this congregation for five years, so 5 is entered in both Box Y and Box AA for years of experience and longevity in the current call.

42	**Section 2 - Benchmark / New Call Calculations**					
43	**The calculations in this section are used at the time of a new call. They may also be completed to serve as benchmarks for comparing the above COLA based calculation.**					**Notes / Comments**
44	**NOTE: If a congregation has been making COLA adjustments each year and considering merit increases, the COLA based calculation above would be expected to exceed the high end benchmark below.**					
45	**Section 2a**	**Determining MINIMUM Salary**	**Formula**	**Your Baseline**	**Box Label**	**Notes / Comments**
46	**Baseline Salary**	The Northeastern Ohio Synod Council and Assembly annually set a "Baseline Compensation" for rostered ministers guided by the admonition from Scripture: *"Let the elders who rule well be considered worthy of compensation, especially those who labor in preaching and teaching; for the scripture says, 'You shall not muzzle an ox while it is treading out the grain,' and, 'The laborer deserves to be paid'."* (1 Timothy 5:17ff.) The phrase, "who rule well", points to the need for a process of appraising performance in addition to this process of determining appropriate salary ranges as steps toward negotiating actual compensation amounts.	The Baseline Compensation for pastors not in a parsonage includes what has historically been calculated separately for salary and housing - and assumes $100,000 as the median price of a home in the service area of the congregation. For pastors living in a parsonage the housing component is subtracted from the Baseline Compensation. **For 2026 the baseline salary for pastors in a parsonage is $46,890.** (If the terms of call are less than full time, the Benefits & Expenses tab includes the option of applying a percentage modifier to reflect a less than full time call.)	46,890	**<<< Box X**	
47	**Years of Experience**	As per most professional compensation systems, we seek to reflect the value of acquired skills, wisdom, and experiences which can only come from actual ministry experience.	Enter the number of years of service as a pastor or deacon (up to a maximum of 40) in Box Y.	5	**<<< Box Y**	
48			The number of years of experience is multiplied by $400 to determine the Experience Adjustment to Baseline Salary.	2,000	Experience Adjustment	
49	**Adjusted Baseline Salary**	In this step, the Experience Adjustments is added to the Baseline Salary to determe the Adjusted Baseline Salary for a pastor serving in your congregation. Such factors as position, longevity, and additional degree work will be considered in Section 2b below.	**Box Z is the "Adjusted Baseline Salary" for your congregation.** (Note: for some congregations, current salaries may be below this number. If such is the case, the Synod recommends developing a specific and mutually-agreeable written plan to bring salary up to this minimum baseline. If the Council, Congregation, or Pastor need assistance in this matter, both synod staff and the synod's "Compensation Consultants" are able to assist.)	48,890	**<<< Box Z**	
50						
51	**Section 2b**	**Determining Salary Range Adjustments**	**Formula**	**Your Points**	**Box Label**	**Notes / Comments**
52	**Longevity in Current Call**	Research has established that vibrant long-term tenures are often associated with congregational vitality and growth. We seek to reflect the value of healthy, longer-tenured ministries with this adjustment.	Credit one point for each year of service in one's current call in Box AA. NOTE: in calculating total points in Box AE, the value in Box AA will be capped at a value of 10.	5	**<<< Box AA**	
53	**Years of Related Non-Pastoral Experience**	Increasingly, persons with prior experience in related fields are entering rostered ministry in our church. We seek to acknowledge the value of prior experience ***in related fields*** (i.e. teaching, administration, financial, counseling, social work, etc.) with this adjustment.	Enter in Box AB the years of prior experience in a related field for which credit is being given. NOTE: the congregation and pastor/deacon are to discuss the relevance of prior experience and agree to a full or fractional value for that experience.		**<<< Box AB**	
54	**Staff and/or Multiple Congregation Leadership**	Pastoral leaders of large churches often bear increased responsibilities and expectations. Similarly, leaders in a multi-congregation call also oversee or supervise additional staff. We seek to acknowledge these situations with this adjustment.	Credit is given for primary leadership in congregations where the staff exceeds the minimum needs of a congregation (worship musician and office support). Credit at least one point for each staff member beyond the pastor, worship musician, and secretarial support. In multi-congregation calls, credit one point for *every* staff member in each additional congregation.		**<<< Box AC**	
55	**Furthered Education**	Lutherans have long expected that their pastoral leaders be well-educated. This credit seeks to account for and encourage life-long learning for leadership.	Credit is given (5 points) to those who have taken the time and made the commitment to earn a degree beyond the minimum Masters level required of a pastor or deacon. (such as M.Th., D.Min., P.H.D., S.T.M., etc.) If such is the case, enter 5 points for furthered education in Box AD.		**<<< Box AD**	
56	**Possible Salary Adjustment**	Boxes AA through AD seek to quantify the value of experience, responsibilities, and education a rostered minister may possess. These factors will become a basis for possible adjustment to salary.	The credits in Boxes AA through AD are added together to create a "point total" for Box AE.	5	**<<< Box AE**	
57	**Salary Adjustment Range**	The rows above are used to compile a point total which will assist you in quantifying a range above the adjusted baseline for appropriate salary. **For the year 2026, the range modifier is set at $400 per point.**	The number recorded in Box AE, multiplied by the range modifier described to the left, generates the spread of your appropriate benchmark salary range.	2,000	**<<< Box AF**	

The **Benefits & Expenses** tab includes a link to the Portico Benefit Calculator (line 26). For this example, the congregation contributes 12% for retirement and selects the Select HDHP 2000 health plan, the pastor is 42 years old and has a spouse and children. **NOTE:** ***the Portico benefit costs are for illustrative purposes only!***



Benefits & Expenses Summary

With the exception of the red-bordered Compensation Modifer found below in the pink cell - and the orange congregation names and percentages in the Shared Calls section - you should only enter numbers in the blue shaded cells. Amounts for the Portico benefits are found by visiting the Portico calculator using the link below.

Compensation Modifier

If this is not a full-time call, enter the percentage modifer in the pink box and the modified numbers will be transferred to the report on the next tab.

Compensation Modifier: 100%

Defined Compensation (transferred from a previous tab)

Negotiated/Adjusted Salary	49,890
Furnishings Allowance	2,000
Social Security Offset	3,970
Value of Parsonage	16,758
Total Defined Compensation	**72,617**

Pension, Health, and Other Benefits

The Portico cost calculator can be found at:

https://employerlink.porticobenefits.org/resources/calculators/benefit-costs-calculator#/

You will need to know the rostered minister's birthdate.

Synod: Northeastern Ohio Synod - 6E

Defined Compensation:	72,617	
Retirement Percentage:	12.00	(recommended 12% - minimum 10%)
Health Insurance	33,264	
Retirement	8,714	
Housing Equity	2,179	
Disability	218	
Basic Group Life	145	
Portico Benefits Total:	44,520	

Additional Benefits (*if applicable, please list and indicate cost*)

Item 1		
Item 2		
Item 3		
Cost of additional benefits:	0	
Total Cost of Benefits	**44,520**	

Other Expenses

Mileage Reimbursement	3,000	(at IRS approved rate per mile)
Other Professional Expenses	500	
Continuing Education	700	(minimum of $700 recommended)
Cell Phone Reimbursement	600	
Other Expenses		
Total Cost of Other Expenses	**4,800**	
Total Compensation, Benefits, and Other Expenses	**105,180**	

Shared Calls

If the expenses for this call are shared by multiple congregations, enter the congregation names and appropriate percentages below.

Name of Cong A:
Name of Cong B:
Name of Cong C:

	Cong A	Cong B	Cong C	Total
Percentage:				
	0	0	0	
	0	0	0	
	0	0	0	
	0	0	0	

The **Benefits & Expenses** tab is also used in special circumstances for a part-time or shared call. If the call is not full-time, cell E11 is used to indicate the appropriate percentage and then the compensation and Social Security Offset (if applicable) are modified in the pink cells. If this is a shared call, the orange shaded cells with the red outlines can be used to identify the congregations and the appropriate percentage each will contribute. In addition to the Portico benefits, lines 41-43 are used if there are additional benefits included. Lines 50-54 list the various ministry-related expenses.

The **Printable Summary** tab provides a ready-to-print summary of the full cost of compensation, benefits, and professional expenses. A different **Printable Summary – Shared Calls** tab is provided for those situations.

	A	B	C
1	**Proposed Compensation, Benefits, and Expenses**		
2			
3	**Cash Compensation to Pastor/Deacon**		
4			
5		49,890	Salary
6		2,000	Furnishings/Parsonage Allowance
7		3,970	Social Security Offset
8			
9		**55,860**	**Cash Compensation**
10			
11			
12	**Health Insurance, Retirement, and Other Benefits**		
13		33,264	Health Insurance
14		8,714	Retirement
15		2,179	Home Equity Allowance
16		218	Disability
17		145	Basic Group Life
18		44,520	Total Portico Benefits
19			
20		0	Other Benefits
21			
22		**44,520**	**Benefits**
23			
24			
25	**Professional Expenses**		
26		3,000	Mileage Reimbursement
27		500	Other Professional Expenses
28		700	Continuing Education
29		600	Cell Phone Reimbursement
30		0	Other
31			
32		**4,800**	**Professional Expenses**
33			
34			
35		**105,180**	**Total Compensation, Benefits, and Expenses**
36			
37	Date:	3/10/2026	

5.5.0 Sample Congregation Council Resolutions

5.5.1 Designation of Housing Allowance (applicable only to pastors)

In IRS Publication 517, the IRS states the following regarding a housing allowance:

> "The church or organization that employs you must officially designate the payment as a housing allowance before it makes the payment. It must designate a definite amount. It can't determine the amount of the housing allowance at a later date. If the church or organization doesn't officially designate a definite amount as a housing allowance, you must include your total compensation in your income."

Shown below is a sample resolution designating a housing allowance, which is to be done each year:

> The president informed the Council that under the tax law, pastors may be able to exclude from federal income tax the amount of their compensation designated as a housing allowance.
>
> After considering the estimate of Rev. _____ of their home expenses and the amount requested to be designated as a housing allowance, a motion was made by _____, seconded and passed to adopt the following resolution:
>
> > Resolved that of the total cash compensation for the year 20__, $_____ is hereby designated as housing allowance.

5.5.2 Automobile Reimbursement Policy

Resolved that effective _(date)_, the Congregation Council adopts the following policy for automobile expense reimbursement:

> The congregation will reimburse rostered ministers for automobile expenses incurred when traveling on church business, in accordance with Internal Revenue Service (IRS) rules. Current regulations require that for reimbursement to be non-taxable, individuals must keep records of amounts spent, the date of the travel, destination(s), and an adequate record of the purpose/reason for the trip (with consideration for pastoral confidentiality).
>
> Upon receipt of sufficient documentation, a reimbursement for travel expenses will be issued. Under current IRS rules, reimbursement can include mileage at the IRS approved rate plus parking fees, tolls, and similar expenses.

5.5.3 Professional Expense Reimbursement Policy

Resolved that effective _(date)_, the Congregation Council adopts the following policy for professional expense reimbursement:

> Since rostered ministers are expected to participate in church activities beyond the congregation and to continue to grow professionally, the congregation will reimburse rostered ministers for professional expenses each year. Such professional expenses may include dues and subscriptions; professional attire (i.e. alb and stoles, cleric shirts, etc.); meeting expenses; books and miscellaneous educational and reference material; and personal supplies. Tangible materials

purchased under this policy are the personal property of the rostered minister, unless otherwise agreed. The amount available for Professional Expense reimbursement shall be designated each year ($500 per year is recommended).

5.5.4 Cell Phone Reimbursement Policy

Resolved that effective _(date)_, the Congregation Council adopts the following policy for cell phone reimbursement:

A cell phone provided to the rostered minister is a nontaxable business expense if the Congregation Council minutes state it is primarily provided for noncompensatory business reasons (such as the need to always be accessible for work-related emergencies or the expectation of being available to talk with members outside of regular office hours).

As an alternative, the rostered minister may be provided with a nontaxable cell phone reimbursement if Congregation Council minutes state that the rostered minister is required to maintain a personal cell phone for noncompensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e. reimburse the basic monthly plan, not family plan for extra minutes).

The reimbursement may either be at a fixed amount or for the identifiable costs for the individual portion of a shared plan, including the purchase of a phone.

5.6.0 Life-Long Learning Expectations of the ELCA

Resolution CA97.2.7 adopted by the 1997 Churchwide Assembly states:

To encourage all persons in the Evangelical Lutheran Church to engage in a holistic and systematic approach to life-long learning and development.

a. For rostered persons, this includes;

(1) Specifications:

(a) a minimum of 50 contact hours per year of intentional continuing education, or 150 contact hours each three-year period;

(b) spiritual disciplines;

(c) habits of personal study;

(d) regular worship;

(e) self-care;

(f) involvement in the wider community;

(g) participation in intentional colleague groups; and

(h) peer review as appropriate for personal and vocational development (see "Life-Long Learning and Development for Faithful Leaders," Appendix D [*Pre-Assembly Report*, Section IV]).

(2) Extended study and renewal of a minimum of one to three months every three to five years in present call. For rostered persons involved in the First-Call Theological Education program, this three- to five-year period begins upon completion of that program (see "Life-Long Learning and Development for Faithful Leaders," Appendix C [*Pre-Assembly Report*, Section IV]).

(3) An annual review of continuing education needs and plans with an appropriate group within the congregation or agency and the synod.

b. For congregations and agencies, this means:

(1) Being in partnership with rostered persons in continuing learning and development;

(2) Utilizing a mutual ministry committee or an appropriate group to review continuing education needs and plans;

(3) Providing an appropriate share of the funding for continuing education and programs of extended study and renewal (growing to a minimum of $1,000—$700 from the congregation or agency and $300 from the rostered person—by the year A.D. 2000); and

(4) Respecting the rostered person's needs for appropriate self-care.

c. For synods, this means:

(1) Communicating expectations regarding intentional learning and development by rostered persons;

(2) Promoting health and wellness among rostered persons and their families;

(3) Fostering a supportive climate for life-long learning and development; and

(4) Reviewing and recording continuing education plans of rostered persons.

5.7.0 Sabbatical Resources

The Lilly Endowment provides grants for full-time pastors in congregational settings up to $60,000, including up to $20,000 for congregational expenses and events. Pastors may apply online at https://www.cts.edu/cpe/clergy-renewal/resources/#seekers
or write to The Lilly Endowment, 2801 North Meridian St., Indianapolis, IN 46208.

The Louisville Institute has grant programs that support religious and theological scholarship through the Pastoral Study Project, with funds up to $15,000. Information can be found at https://louisville-institute.org/programs-grants-and-fellowships
or in writing to The Louisville Institute, 1044 Alta Vista Road, Louisville, KY, 40205.

Recommended planning resource books:

Planning Sabbaticals: A Guide for Congregations and their Pastors by Robert Saler

> Sabbaticals are becoming increasingly common practice in congregations, and while there are many books on helping pastors prepare for their time away, there are no texts that approach the experience with the congregation in mind, from start to finish. This guide for congregations and their pastors draws on nearly two decades of wisdom from the Lily Endowment Clergy Renewal Program and helps draw the conversation away from a pastor-centric model and towards a holistic congregational framework for thinking about how the entire community can benefit from a pastor's sabbatical.
> https://www.amazon.com/dp/0827231792

Clergy Renewal: The Alban Guide to Sabbatical Planning by A. Richard Bullock and Richard Bruesehoff (both authors are ELCA pastors)

> Planned time away from the parish for study, rest, and spiritual renewal can be beneficial - and often necessary - for any pastor, as well as for the congregation. In this thoroughly revised and expanded edition of Alban's popular Sabbatical Planning for Clergy and Congregations, Bullock and Bruesehoff provide the definitive guide to putting together refreshing pastoral sabbaticals that can help keep ministry vital and growing for the long term.
> https://www.amazon.com/dp/1566992230

5.8.0 Historic Baseline Compensation Data and Calculation Explanation

The purpose of this section is to provide historical data related to the baseline compensation calculations. The thorough revision of these Standards in 2022 established the practice of determining a baseline compensation amount that includes both a salary and housing component. The housing component was determined by calculating an appropriate housing allowance for a $100,00 home as there were some locations in the synod at that time where one could purchase a suitable home for that amount. The calculations worksheet includes a local housing cost adjustment to account for the widely varying home prices across the Northeastern Ohio Synod.

The salary component for pastors was set at $41,000 based on the previous compensation standards. The salary component for deacons was set at 90% of that amount ($36,900) in recognition of the constitutional responsibilities of a pastor and their role being similar to that of a CEO or Executive Director in other organizations. Several approaches for determining the housing component were discussed and the approach agreed upon by the Compensation Standards Task Force resulted in an amount of $16,250. Adding the two components together and rounding to the nearest $1,000 for the initial year of this revised approach resulted in baseline compensation for pastors of $57,000 and for deacons of $53,000. To this baseline would be added adjustments for years of experience and local housing cost.

When the Compensation Standards Task Force met the following year to discuss how to adjust the baseline compensation from year to year, they were faced with a Social Security Cost of Living Adjustment (COLA) of 8.70%. The COLA had been the standard for adjusting the baseline salary in the past and certainly the costs of maintaining a home would have increased, but the Task Force acknowledged that few congregations would be able to accommodate an 8.70% increase in the total compensation of their rostered minister(s). At the same time, it would be unfair to rostered ministers to reduce their effective income by not providing a cost of living increase. As the Task Force discussed this dilemma, they recognized that a significant portion of the housing component of the baseline compensation *would not* be subject to the effects of inflation. The cost of a mortgage is typically fixed over the life of the loan. Similarly, property taxes and homeowners insurance tend to increase at a lower rate than the COLA, especially during times of higher inflation. Therefore, it was decided to divide the housing component into two portions: one representing the cost of the mortgage ($10,000) and therefore not subject to the COLA; and the remainder representing more variable costs ($6,000) and therefore included in the COLA calculation.

See the following page for a year-to-year recap of these calculations.

Timeline:

2022 – established the new practice of determining baseline compensation including both salary and housing components.

2023 – established the practice of using the annual Social Security COLA to calculate a new baseline compensation, and to exclude a portion of the housing component that represents mortgage payments.

2024 – established the practice of not determining baseline compensation for the following year until the Social Security COLA is announced in the Fall. Previous practice had the baseline compensation being set at the Synod Assembly based on the previous year's COLA – with the effect being that rostered minister compensation usually lagged a year behind inflation. Also stopped the practice of rounding the results of calculations to the nearest $100.

NOTE: The baseline salary for a pastor in a parsonage is equal to the Salary Component of the Baseline Compensation for a pastor

Year	Social Security Cost of Living Adjustment (COLA)	Salary Component		Housing Component	Baseline Compensation	
		Pastor	Deacon		Pastor	Deacon
2022-2023		41,000	36,900	16,000	57,000	53,000
2023-2024	8.70%	44,567	40,110	16,522	61,000	56,600
2025	2.50%	45,613	41,051	16,663	62,276	57,714
2026	2.80%	46,890	42,201	16,682	63,572	58,883

^^^^^^

This column also represents the baseline salary for a pastor in a parsonage.

5.9.0 Members of the Compensation Standards Working Group and Compensation Consultants

The Compensation Standards Working Group includes:

Ms. Martha Bollinger, member at Zion, Wooster with HR experience

Pastor Dan Cammarn, intentional interim pastor

Pastor Angela Freeman, Bethesda on the Bay Lutheran Church, Bay Village

Mr. John Milan, member at Abiding Savior, Alliance with HR experience

Mr. Matthew Rowlands, pastoral spouse with an accounting background

Pastor Mitch Phillips, Assistant to the Bishop for Leadership

Compensation Consultants

The following people have agreed to be available to help congregations in understanding these compensation standards and the calculation of compensation, benefits, and expenses.

Pastor Dan Cammarn – djcammarn@gmail.com

Pastor Angela Freeman – pastor.angela@bethesdaonthebay.org

Pastor Mitch Phillips – mphillips@neos-elca.org