

EXHIBIT F

MINIMUM COMPENSATION GUIDELINES

For Full-time and Part-time Ministers of Word and Service

2023

2024

**SOUTHWESTERN PENNSYLVANIA SYNOD
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

These Guidelines, established by the Southwestern Pennsylvania Synod Assembly, are provided to assist congregations develop and maintain a financial compensation package for Ministers of Word and Service of our synod that is both fair and competitive.

INTRODUCTION

Ministers of Word and Service serve the church in a variety of settings and bring diverse skills and training to the calls in which they serve. Congregations and agencies utilize the gifts of Deacons in many different ways under various time arrangements. Thus it is difficult to set a common standard for all Ministers of Word and Service. Therefore, each congregation or agency that is calling a Deacon will need to develop a compensation package that is fair to the person with all of these factors in mind.

I. CASH SALARY

The Southwestern Pennsylvania Synod Minimum Compensation Guidelines for Ministers of Word and Service are based on full-time (defined as a 40-hour work week). Ministers of Word and Service working less than 40 hours a week should be compensated proportionately.

The minimum base salary for a new Minister of Word and Service (0 years of experience as an ordained Deacon) ~~\$45,10749,031~~. This reflects a cost of living adjustment of 5.98.7% (based on the social security COLA for ~~2021~~) ~~and a Synod Equalization Figure of \$572 to adjust salaries to reflect surrounding synods, 2022~~). For all Ministers of Word and Service with years of experience, **\$400 for each year of experience** should be added to the **current** minimum base cash salary to determine the appropriate cash salary. An additional amount may be added to reflect factors such as scope of responsibilities, exceptional proficiency, and/or attainment of additional education. Additional compensation should be considered for the experience and needs of second career Ministers of Word and Service.

BULLETIN OF REPORTS

Years of Service	2022	2021 COLA	Synod Equalization Figure	Years of Service @ \$400	2023
0	\$ 42,054	\$ 2,481	\$ 572	\$ -	\$ 45,107
1	\$ 42,054	\$ 2,481	\$ 572	\$ 400	\$ 45,507
2	\$ 42,054	\$ 2,481	\$ 572	\$ 800	\$ 45,907
3	\$ 42,054	\$ 2,481	\$ 572	\$ 1,200	\$ 46,307
4	\$ 42,054	\$ 2,481	\$ 572	\$ 1,600	\$ 46,707
5	\$ 42,054	\$ 2,481	\$ 572	\$ 2,000	\$ 47,107
6	\$ 42,054	\$ 2,481	\$ 572	\$ 2,400	\$ 47,507
7	\$ 42,054	\$ 2,481	\$ 572	\$ 2,800	\$ 47,907
8	\$ 42,054	\$ 2,481	\$ 572	\$ 3,200	\$ 48,307
9	\$ 42,054	\$ 2,481	\$ 572	\$ 3,600	\$ 48,707
10	\$ 42,054	\$ 2,481	\$ 572	\$ 4,000	\$ 49,107
11	\$ 42,054	\$ 2,481	\$ 572	\$ 4,400	\$ 49,507
12	\$ 42,054	\$ 2,481	\$ 572	\$ 4,800	\$ 49,907
13	\$ 42,054	\$ 2,481	\$ 572	\$ 5,200	\$ 50,307
14	\$ 42,054	\$ 2,481	\$ 572	\$ 5,600	\$ 50,707
15	\$ 42,054	\$ 2,481	\$ 572	\$ 6,000	\$ 51,107
16	\$ 42,054	\$ 2,481	\$ 572	\$ 6,400	\$ 51,507
17	\$ 42,054	\$ 2,481	\$ 572	\$ 6,800	\$ 51,907
18	\$ 42,054	\$ 2,481	\$ 572	\$ 7,200	\$ 52,307
19	\$ 42,054	\$ 2,481	\$ 572	\$ 7,600	\$ 52,707
20	\$ 42,054	\$ 2,481	\$ 572	\$ 8,000	\$ 53,107
21	\$ 42,054	\$ 2,481	\$ 572	\$ 8,400	\$ 53,507
22	\$ 42,054	\$ 2,481	\$ 572	\$ 8,800	\$ 53,907
23	\$ 42,054	\$ 2,481	\$ 572	\$ 9,200	\$ 54,307
24	\$ 42,054	\$ 2,481	\$ 572	\$ 9,600	\$ 54,707
25	\$ 42,054	\$ 2,481	\$ 572	\$ 10,000	\$ 55,107
26	\$ 42,054	\$ 2,481	\$ 572	\$ 10,400	\$ 55,507
27	\$ 42,054	\$ 2,481	\$ 572	\$ 10,800	\$ 55,907
28	\$ 42,054	\$ 2,481	\$ 572	\$ 11,200	\$ 56,307
29	\$ 42,054	\$ 2,481	\$ 572	\$ 11,600	\$ 56,707
30	\$ 42,054	\$ 2,481	\$ 572	\$ 12,000	\$ 57,107
31	\$ 42,054	\$ 2,481	\$ 572	\$ 12,400	\$ 57,507
32	\$ 42,054	\$ 2,481	\$ 572	\$ 12,800	\$ 57,907
33	\$ 42,054	\$ 2,481	\$ 572	\$ 13,200	\$ 58,307
34	\$ 42,054	\$ 2,481	\$ 572	\$ 13,600	\$ 58,707
35	\$ 42,054	\$ 2,481	\$ 572	\$ 14,000	\$ 59,107
36	\$ 42,054	\$ 2,481	\$ 572	\$ 14,400	\$ 59,507
37	\$ 42,054	\$ 2,481	\$ 572	\$ 14,800	\$ 59,907
38	\$ 42,054	\$ 2,481	\$ 572	\$ 15,200	\$ 60,307
39	\$ 42,054	\$ 2,481	\$ 572	\$ 15,600	\$ 60,707
40	\$ 42,054	\$ 2,481	\$ 572	\$ 16,000	\$ 61,107

BULLETIN OF REPORTS

Years of Service	2023	2022 COLA	Years of Service @ \$400	2024
0	\$ 45,107	\$ 3,924	\$ -	\$ 49,031
1	\$ 45,107	\$ 3,924	\$ 400	\$ 49,431
2	\$ 45,107	\$ 3,924	\$ 800	\$ 49,831
3	\$ 45,107	\$ 3,924	\$ 1,200	\$ 50,231
4	\$ 45,107	\$ 3,924	\$ 1,600	\$ 50,631
5	\$ 45,107	\$ 3,924	\$ 2,000	\$ 51,031
6	\$ 45,107	\$ 3,924	\$ 2,400	\$ 51,431
7	\$ 45,107	\$ 3,924	\$ 2,800	\$ 51,831
8	\$ 45,107	\$ 3,924	\$ 3,200	\$ 52,231
9	\$ 45,107	\$ 3,924	\$ 3,600	\$ 52,631
10	\$ 45,107	\$ 3,924	\$ 4,000	\$ 53,031
11	\$ 45,107	\$ 3,924	\$ 4,400	\$ 53,431
12	\$ 45,107	\$ 3,924	\$ 4,800	\$ 53,831
13	\$ 45,107	\$ 3,924	\$ 5,200	\$ 54,231
14	\$ 45,107	\$ 3,924	\$ 5,600	\$ 54,631
15	\$ 45,107	\$ 3,924	\$ 6,000	\$ 55,031
16	\$ 45,107	\$ 3,924	\$ 6,400	\$ 55,431
17	\$ 45,107	\$ 3,924	\$ 6,800	\$ 55,831
18	\$ 45,107	\$ 3,924	\$ 7,200	\$ 56,231
19	\$ 45,107	\$ 3,924	\$ 7,600	\$ 56,631
20	\$ 45,107	\$ 3,924	\$ 8,000	\$ 57,031
21	\$ 45,107	\$ 3,924	\$ 8,400	\$ 57,431
22	\$ 45,107	\$ 3,924	\$ 8,800	\$ 57,831
23	\$ 45,107	\$ 3,924	\$ 9,200	\$ 58,231
24	\$ 45,107	\$ 3,924	\$ 9,600	\$ 58,631
25	\$ 45,107	\$ 3,924	\$ 10,000	\$ 59,031
26	\$ 45,107	\$ 3,924	\$ 10,400	\$ 59,431
27	\$ 45,107	\$ 3,924	\$ 10,800	\$ 59,831
28	\$ 45,107	\$ 3,924	\$ 11,200	\$ 60,231
29	\$ 45,107	\$ 3,924	\$ 11,600	\$ 60,631
30	\$ 45,107	\$ 3,924	\$ 12,000	\$ 61,031
31	\$ 45,107	\$ 3,924	\$ 12,400	\$ 61,431
32	\$ 45,107	\$ 3,924	\$ 12,800	\$ 61,831
33	\$ 45,107	\$ 3,924	\$ 13,200	\$ 62,231
34	\$ 45,107	\$ 3,924	\$ 13,600	\$ 62,631
35	\$ 45,107	\$ 3,924	\$ 14,000	\$ 63,031
36	\$ 45,107	\$ 3,924	\$ 14,400	\$ 63,431
37	\$ 45,107	\$ 3,924	\$ 14,800	\$ 63,831
38	\$ 45,107	\$ 3,924	\$ 15,200	\$ 64,231
39	\$ 45,107	\$ 3,924	\$ 15,600	\$ 64,631
40	\$ 45,107	\$ 3,924	\$ 16,000	\$ 65,031

II. SOCIAL SECURITY

By law the congregation must pay the employer's share of the Social Security tax for the Deacon. Therefore, it is not included in the cash salary. The Deacon pays the employee's share of the Social Security tax.

III. REIMBURSABLE MINISTRY EXPENSES

The following expenses should be paid by the congregation in full regardless of whether the Deacon is under call full-time or part-time.

Travel Reimbursement – Two options are available:

1. Reimbursement for miles driven according to the ~~2023~~2024 IRS allowance
2. Furnish a car and all related expenses (gas, maintenance, insurance, etc.)

Continuing Education – In the Evangelical Lutheran Church in America, congregations and Ministers of Word and Service are expected to contribute annually to a continuing education fund or to maintain an annual budget line from which the Deacon draws continuing education expenses. The establishment of a fund enables money to be carried between years so that the Deacon will be able to participate in a broader scope of continuing education events. Congregations are recommended to contribute **\$1,000** with a **\$700** minimum; the Deacon is to contribute **\$300**. Registration fees, materials, lodging, meals, and travel expenses may be drawn from this fund. Two full weeks, including Sundays, of continuing education per year are expected. We especially encourage congregations to support the Deacon's attendance at the synod theological convocation held each October.

First Call Theological Education (FCTE) – All persons newly ordained as Deacons in the Evangelical Lutheran Church in America are expected to participate in FCTE for three years. A congregation served by a Deacon in FCTE is sent an invoice by Region 8 for the congregation's share of support for the annual retreat and colleague groups. The synod contributes an equal amount for each person. It is intended that the FCTE fee be taken from the Deacon's Continuing Education budget line leaving the remaining amount for participation in other educational activities.

Publications and Media Resources – It is recommended that the congregation pay for books, journals, software, etc., directly or as a direct expense reimbursement so that these expenses will not be taxable for the Deacon. An annual allowance of at least **\$200** is recommended.

Professional Expenses – Congregations should be aware that Deacons are often required or asked to attend church or community events which cost additional money (i.e., synod ministries, community ministries, a school function in which youth of the church are performing, etc.). It is appropriate that the Deacon receive reimbursement for all expenses related to carrying out her/his call.

Synod Assembly Expenses – It is the responsibility of the congregation to provide the financial support necessary for the deacon(s) to attend the Synod Assembly.

Technology – In our current environment, computers, and other technological items are often considered essential to ministry. Congregations are encouraged to discuss the needs of the particular context. Congregations should assume the costs of a computer, cell phone service, or other needed items in accordance with IRS guidelines. Tax policy concerning technology reimbursements changes rapidly; please consult a tax professional to ensure compliance with the law.

IV. BENEFITS

A Minister of Word and Service should be enrolled by the congregation in the ELCA Pension and Health, Dental, Disability and Survivor plans. If not enrolled in the ELCA Plan, the Deacon should be provided with a retirement plan and health insurance. *Congregations in the Southwestern Pennsylvania Synod are urged to provide a minimum contribution (based on cash salary) of 12% per year to the pension plan of the Deacon.*

The Board of Directors for Portico Benefit Services establishes annually the contribution amounts required to fund the Health and Dental, Disability, and Survivor Plans. Contribution rates for the next year are normally available in the fall. Since the contribution rates vary for health and dental according to geographical location and age, you should contact Portico Benefit Services directly for rate information. Phone: 800-352-2876; E-mail: mail@porticobenefits.org Website: <https://porticobenefits.org>

Portico Health Plan – ~~2023~~2024

To maintain the current level of health benefits for our Ministers, their families, and lay church workers, it is recommended that the congregations of the Southwestern Pennsylvania Synod offer to provide the Gold+ ELCA health plan option in ~~2023~~2024 for their Ministers and lay church workers. In some cases, Platinum, Silver+ and Bronze+ plans (with Health Savings Account contributions) may be more beneficial for Ministers and their families. Please be in conversation about these options and consult a Portico Representative for assistance in weighing options, especially for part-time Ministers.

For Deacons with less than a full-time call, it is recommended that congregations provide health, dental, disability and survivor insurance to be proportionately funded by the congregation and the Deacon. This is especially encouraged if the Deacon has no other health insurance. The cash salary could be appropriately adjusted to cover the insured's share of health insurance costs including the addition of family coverage.

CONDITIONS

Vacation: Four weeks, including Sundays, paid vacation is expected.

Continuing Education: Two weeks, including Sundays, per year are expected. An agreement to allow these two weeks to be carried over in a three-year period allows the Minister of Word and Service the opportunity for a more extended study leave.

Leave at Birth, Adoption or Foster Care, Sick Leave, Bereavement, and Family Illness:

Please refer to the "Family Leave Policy of the Southwestern Pennsylvania Synod." For a copy of the "Family Leave Policy" call the synod office at 412-367-8222 or download directly from the "For Congregations" section of the synod's website <http://www.swpasynod.org>

Sabbatical Leave: Please refer to the "Sabbatical Leave Policy which can be downloaded directly from the "For Congregations" section of the synod's website <http://www.swpasynod.org>

ELCA Rostered Couples: When a rostered couple both receive separate calls within the synod, the synodical bishop will assist the congregations in establishing equitable considerations to the rostered couple. Congregations should note, however, that 1) Portico Benefit Services establishes the annual rates for benefits (which considers rostered couple plan members) outside the control of local synods, and 2) a congregation or combined parish is expected to provide all parts of the established minimum compensation guidelines to extend an independent call to a rostered ELCA person.