

**La Crosse Area Synod – ELCA
2012 Minimum Guidelines for Compensation,
Benefits and Expenses
for **Clergy Worksheet****

Pastor _____ Year Ordained _____

Date _____ Years of Experience _____

The congregation will provide the following annual compensation:

A. COMPENSATION WHEN PARSONAGE IS PROVIDED

1. Base Salary based on:
 - a. Years of experience \$ _____
 - b. Education \$ _____
 - c. Extra responsibilities \$ _____
 - d. Merit \$ _____

Total base salary equals \$ _____ A.1
2. Social Security Allowance: line A.1 X 0.0891* \$ _____ A.2
3. Total cash salary: lines A.1 + A.2 \$ _____ A.3
4. Housing Factor: Line A.3 X 30% \$ _____ A.4
(not included in cash salary to the pastor; calculated for pension and IRS purposes)
5. TOTAL DEFINED COMPENSATION:
lines A.3+A.4 \$ _____ A.5
(For FICA and Board of Pension calculations)

OR

The congregation will provide the following annual compensation:

AA. COMPENSATION WHEN PARSONAGE IS NOT PROVIDED

1. Base Salary based on:
 - a. Years of experience \$ _____
 - b. Education \$ _____
 - c. Extra responsibilities \$ _____
 - d. Merit \$ _____

Total base salary equals \$ _____ AA.1
2. Social Security allowance: line AA.1 X 0.0886* \$ _____ AA.2
3. Housing allowance: Line AA.1 X 30% \$ _____ AA.3
4. TOTAL DEFINED COMPENSATION: LINES AA.1+AA.2+AA.3
(equals cash salary) \$ _____ AA.4

* Calculators seek to match the calculators on the ELCA Board of Pension website. See Addendum

PENSION and OTHER BENEFITS

B.1. ELCA Pension	(Can be 10,11 or 12%)	<u>10</u> %
B.2. ELCA Medical and Dental Insurance:		
a. Member only –	13.5%	
b. Member and spouse –	23.7%	
c. Member and children –	23.7%	
d. Member, spouse and children –	34.0%	
e. Coverage waived -	0 %	
	(Will be a, b, c, d, or e only)	<u> </u> %
B.3. Disability		<u>1.6</u> %
B.4. Survivor		<u>1.0</u> %
B.5. Retiree Support		<u>0.7</u> %
B.6. B1+ B2 +B3+B4+B5		
	Total ELCA Board of Pensions percentage	<u> </u> %
B.7. Line B.5 X Total Defined Compensation:		
	Parsonage provided use line A.5	\$ _____
	Parsonage not provided use line AA.5	\$ _____
B.8. Other insurance or benefits		
a. Medical reimbursement		\$ _____
b. Additional disability insurance		\$ _____
c. Malpractice insurance		\$ _____
d. Tax sheltered annuity (TSA)		\$ _____
e. For pastors with a parsonage – Housing equity allowance paid to ELCA Optional Pension Plan: 3% of Base Salary (line A.1)		\$ _____
	B. TOTAL PENSION AND OTHER BENEFITS	\$ _____

TOTAL (CASH) COST TO THE CONGREGATION:

PARSONAGE PROVIDED – A.5 + B	\$ _____
PARSONAGE NOT PROVIDED AA.4 + B	\$ _____

C. ADDITIONAL EXPENSES

The congregation will provide for the following expenses related to this pastor’s ministry.

C.1. Automobile and travel allowance per IRS rate	\$ _____
C.2. Official synod meetings – (\$400) required	\$ _____
C.3. Sabbatical Reserve Fund – (\$1150)	\$ _____
C.4. Continuing Education Fund – (\$800)	\$ _____
C.5. Books and publications – (\$300)	\$ _____
C.6. Other professional expenses	\$ _____
C.7. Moving expenses _____	_____
	C. TOTAL EXPENSES \$ _____

D. TIME AGREEMENTS

1. Vacation: _____ weeks including _____ Sundays;
2. Continuing education time of _____ weeks per year (recommended minimum of two weeks per year that may be accumulated up to three years, as reflected in a continuing education agreement developed by the pastor and congregation council);
3. Sabbaticals – up to 3 months after 5 years in the current call
4. Participation in a First-Call Theological Education Program for Seminary graduates during the first three years in the ministry.

5. Up to two months of continued salary, housing, and contributions to the ELCA Pension and Other Benefits Program in a 12-month period in the event that the pastor is physically or mentally disabled. *
6. Maternity/adoptive leave up to six weeks with full salary, housing, and benefits.

* Provision may be made for further unpaid time for disability recovery as agreed by the congregation, but with the stipulation that unused accumulated sick leave will not be compensated at the end of this call.

E. OTHER PROVISIONS (Addressed in Letter of Call only)
(To correlate with green sheet)

F. OTHER MATTERS

1. Designated Holiday: 7 days minimum
2. Days off: _____ 1 day/week (minimum) or _____ 6 days/4 weeks
(recommended) or _____/_____
3. Sick leave: 1 day/month; maximum 45 days accumulated
4. Family Medical Leave: negotiated
5. Compassionate Leave: negotiated
6. Support Staff

La Crosse Area Synod - ELCA
**2012 Minimum Guidelines for
 Compensation, Benefits and Expenses
 for Clergy**

**** Review, revise and update this agreement every year. It is suggested that the anniversary of the Call might be the occasion for this review.**

NOTES

For nearly 2000 years the Christian church has seen the pastoral office as a divinely instituted office (de jure divino) given to the church that the Word may be preached and the sacraments administered calling forth the gathered community of believers. God and the church have called and set apart individuals to this holy task to see that our greatest treasure, this Good News, the Gospel of Jesus Christ, is indeed rightly preached and properly administered. We respect, honor and care for our pastors because of Jesus Christ, whom our pastors preach and in whose name they administer the sacraments to us.

People's expectations of pastors have changed dramatically in the past generation. The pastor is expected to be not only an effective preacher, but a teacher, administrator, counselor, and someone available at all times who can relate well with all people. For these reasons, we trust congregations to study these guidelines and consider them carefully as decisions are made regarding the salaries of pastors and associates in ministry. These guidelines are provided for each congregation as *minimum* compensation for those set apart for the office of word and sacrament.

A. COMPENSATION WHEN A PARSONAGE IS PROVIDED:

All utilities and maintenance shall be provided.

A.1.a. Years of Experience

It is commonly agreed that the years served in a profession need to be recognized. These are minimum guidelines for appropriate cash salaries for a range of years of experience in the ministry. For second career pastors some consideration may be given for years of experience in a related field prior to ordination.

The minimum guidelines as recommended are meant to provide assistance to congregations in establishing compensation. It should be noted

that cash salary does not include housing allowance.

	2012 Salary
Starting	\$33,750
1 year	\$34,250
2 years	\$34,750
3 years	\$35,250
4 years	\$35,750
5 years	\$36,150
6 years	\$36,650
7 years	\$37,150
8 years	\$37,650
9 years	\$38,150
10 years	\$38,550
11 years	\$39,050
12 years	\$39,550
13 years	\$40,050
14 years	\$40,550
15 years	\$41,050
16 years	\$41,550
17 years	\$42,050
18 years	\$42,550
19 years	\$43,050
20 years	\$43,550
21 years	\$44,050
22 years	\$44,550
23 years	\$45,000
24 years	\$45,700
25 years	\$46,500

(Beyond the 25th year, consideration could be given to additional salary, vacation, or a combination thereof commensurate with the above schedule.

A.1.b. Education

For a degree in addition to a Master of Divinity you are encouraged to add an additional \$1,000 to the salary.

Further theological education enriches ministry. For a degree in addition to the basic Master of Divinity, you are encouraged to add an additional \$1000 to the salary. If your pastor has a Master of Theology degree, a Dr. of Ministry, a Dr. of Theology degree, a Ph.D. or a Residency in Clinical Pastoral Education, you are encouraged to recognize that education with an additional compensation.

Note: Other advanced degrees that directly enhance the ministry could be considered for additional compensation.

A.1.c. Responsibilities and Condition of Service

Assess the responsibilities placed on your pastor in this particular call and consider

additional compensation for additional workload/expectations.

Each situation is unique. The varieties of situations include solo parish, multiple parish, extra parish (hospital, chaplain, etc.), senior pastor (or administrative or lead pastor), co-pastor, associate pastor, and assistant pastor. If the condition of service involves a greater measure of responsibility or workload, additional compensation is appropriate.

A.1.d. Merit

Excellence in one or more of the main tasks of ministry should be considered in salary decisions. You are encouraged to consider adding \$500 to \$1,000 of merit pay to the salary.

The pastoral call generally includes such primary responsibilities as preaching, leading worship, teaching, pastoral care, management, leadership development, evangelism, and stewardship education. If your pastor demonstrates a particular excellence in one or more areas such as these, you are encouraged to consider a merit increase.

A.2. Social Security Allowance

Clergy pay 15.30% self-employment tax. The congregation or calling agency should pay half or 8.91%.

The pastor will pay 15.3% Social Security tax on income, plus housing, plus Social Security. While most employers directly pay half of an employee's Social Security to the IRS, churches are not allowed to do this for ordained clergy because clergy are considered self-employed for Social Security purposes. However, pastors should be on a par with other employees. The church or calling agency should compensate the ordained minister at least half (8.91%) of the Social Security tax. Some advisors suggest that the allowance should be more than half since this compensation will also be taxed at the self employment rate.

A.3. Sub Total (calculated for pension and IRS purposes only)

A.4. Housing Allowance Factor

The standard for calculating the value of a parsonage is 30% of cash salary plus Social Security Allowance (ELCA Board of Pensions). This percentage of fixed housing allowance helps equalize housing for pension purposes when rental values vary from one place to another.

A.5. Total defined compensation

AA. COMPENSATION WHEN A PARSONAGE IS NOT PROVIDED:

AA.1. Same as A.1

AA.2. Clergy pay 15.30% self-employment tax. The congregation or calling agency should pay half or 8.86%.

The pastor will pay 15.3% Social Security tax on income, plus housing, plus Social Security. While most employers directly pay half of an employee's Social Security to the IRS, churches are not allowed to do this for ordained clergy because clergy are considered self-employed for Social Security purposes. However, pastors should be on a par with other employees. The church or calling agency should compensate the ordained minister at least half (8.86%) of the Social Security tax. Some advisors suggest that the allowance should be more than half since this compensation will also be taxed at the self employment rate.

AA.3. Housing Allowance

30% of base salary-The amount of the housing allowance should be determined by the realistic fair rental value of a fully furnished home within the community plus the cost of utilities. Also, pastors may choose to designate larger or smaller portions of their total compensation for housing; that designated amount needs to be recorded in the official minutes/documents of the congregation/council (**on an annual basis**).

AA.4. Total Defined Compensation

B. ELCA PENSION AND OTHER BENEFITS

The Pension/Major Medical contribution is a percentage of the total compensation (cash salary, plus Social Security, plus housing, plus furnishings allowance).

You are encouraged to request current pension materials from the ELCA Board of Pensions, 800 Marquette Avenue, Suite 1050, Minneapolis, MN 55402, 1-800-352-2876, or www.elcabop.org.

PENSION RATES

B.1.a. The 12% pension rate is in effect for pastors who were serving on Dec. 31, 1987, and who were 55 years or older at that time.

B.1.b. The 11% pension rate is in effect for pastors who were serving on Dec. 31, 1987, and who were 45-54 years old at that time.

B.1.c. The 10% pension rate is in effect for all other pastors.

MEDICAL/DENTAL RATES(2012)

	Rate	Minimum	Maximum
B.2.a.	13.5%	\$550	\$744
B.2.b.	23.7%	\$963	\$1,302
B.2.c.	23.7%	\$963	\$1,302
B.2.d.	34.0%	\$1,376	\$1,860
B.2.e.	0	0	0

B.8. Additional Benefits

They may include insurance to supplement the ELCA Pension and Other Benefits Plan. Although this plan includes usually adequate disability coverage, at certain high risk times in life, e.g., when children are in college, additional disability may be advisable for the sake of the congregation and pastor. A medical reimbursement plan can be established by the congregation via an enabling resolution, but counsel regarding these issues as well as malpractice insurance should be considered. The Board of Pensions can help.

B.8.d. Tax Shelter Annuity and Life Insurance

These are listed in the ELCA call guidelines as other possibilities for additional compensation. These options may be discussed with the Board of Pensions.

B.8.e. Housing Equity Allowance

Shall be provided when the pastor is required to live in housing provided by the parish. Consider minimum 3% of cash salary per year. This will give the clergy some equity over the years to provide purchasing power when he/she will have to provide housing. Consult ELCA Pensions for details on this program. These monies are deposited in ELCA Optional Pension plan through the congregation's treasurer.

C. PARISH MINISTRY EXPENSES

Expenses are not a part of salary itself. They are legitimate expenses of the ministry of the congregation.

C.1. Travel Expense

Reimbursement for travel and car expense can be handled in one of three ways:

- Reimbursement for actual business miles at the current IRS rate.
- Payment of an established year travel allowance, pro-rated on a monthly basis. (Clergy and other members of the professional staff who receive a yearly/monthly allowance need to keep accurate records, available to the IRS upon request. Any funds in excess of the allowance must be reported as "other income").

- The congregation can purchase or lease a car and assume all expenses. (Clergy and staff must reimburse congregations for personal use of the car).

C.2. Official Meetings & Events of the Synod

Required \$400. This is budget line item separate from Continuing Education Fund.

Registration fees, motel/housing, travel and meal expenses are normal costs that should be paid by the congregation/agency. Examples: Synod Assemblies, Spring & Fall Theological Conferences (required attendance) and special events, Conference Pastors meeting, Assemblies, etc. The pastor should discuss with the appropriate committee his/her plans to attend a specific event.

C.3 Sabbatical

We strongly recommend sabbaticals for all pastors as endorsed by the ELCA Assembly in 1997 and the Synod Assembly in 1999. A sabbatical is a "planned" extended time away from congregational responsibilities for study, reflection and spiritual refreshment. The pastor can take a sabbatical after five years in the present call. A first call pastor must have completed three years of FCTE. Prior to taking a sabbatical, the sabbatical details would be drawn up by the pastor, congregation and bishop and would generally cover up to three months after five years in the current call.

Reserve Fund

The Reserve Fund, to be escrowed, (recommend \$1,150 annual deposit by the congregation) would be divided equally between pastor (sabbatical expenses) and congregation (cost of supply services). In the year the sabbatical is taken, current Continuing Education funds shall be used, and no more than two weeks of that year's vacation time could be used. Typically a pastor will serve at least one year in the present call following a sabbatical. Complete details available in synod office. Ask for "Sabbaticals: Policy and Procedures"

C.4. Continuing Education (Funds)

\$800 is minimum annually.

Continuing education benefits the pastor and the congregation. The congregation/agency will contribute a minimum of \$800 or approximately 2/3, and the ordained minister contribute a minimum of \$350, or 1/3 toward the yearly goal of \$1,150 for continuing education. This money

should be set aside in an escrowed account and allowed to accumulate for three years thus making a continuing education opportunity with higher tuition costs and greater time requirement a viable option.

C.5. Books and Publications

\$300 minimum annually

Books, publications, audio, videotapes, and CDs that are directly related to the church's ministry should be funded by the congregation/agency.

C.6. Other Professional Expenses

C.7. Moving Expenses

D. TIME AGREEMENTS

D.1. Vacation

Four weeks and four Sundays minimum.

D.2. Continuing Education (Time)

Two weeks minimum which may include Sundays, when necessary. Unused time may be accumulated for up to six weeks in three years.

D.3. Sabbaticals – Same as C.3.

D.4. Refer to synod booklet on First Call Theological Education

D.5. Up to two months of continued salary, housing and contributions to the ELCA Pension and Other Benefits Program in a 12-month period in the event that the pastor is physically or mentally disabled.*

*Provision may be made for further unpaid time for disability recovery as agreed by the congregation, but with the stipulation that unused accumulated sick leave will not be compensated at the end of this call.

D.6. Maternity/Adoptive and Paternity/Adoptive Leave

Six weeks of paid maternity/adoptive leave is available to a new mother. Additional unpaid leave time may be negotiated with the congregational leadership. Likewise, paternity leave may be negotiated with the congregational leadership.

E. OTHER PROVISIONS (Addressed in Letter of Call only) (To correlate with green sheet)

F. OTHER MATTERS

F.1. Designated Holidays

Minimum seven days.

Holidays that are normal workdays for clergy should be compensated with time off either the days immediately before or after the holiday.

Nationally recognized holidays are New Years Day, Good Friday, Memorial Day, 4th of July, Labor Day, Thanksgiving, and Christmas Day. It is recommended that the designated holidays be clearly identified. These days are distinct from vacation days. For additional information refer to the ELCA Churchwide guidelines.

F.2. Work Days and Days Off

We want our pastors to be healthy; mentally, emotionally, spiritually and physically. Therefore, we must be aware of the necessity of creating a balance between work and days off. It is clear that pastors and congregations need to look at this balance.

Full time pastors are expected to be full time, but the very nature of the work of a pastor puts a pastor on call 24 hours a day. Often this schedule does not allow time for the family, proper rest, time for renewal, study and reflection. One day per week minimum. Recommended six (6) days per four (4) weeks. We therefore recommend for your serious consideration that twice a month at properly spaced intervals the pastor has a two day break. It should include two consecutive nights with no meetings and two days with no church meetings and responsibilities. In case of emergencies, the break is rescheduled. These breaks are not designed to be saved and accumulated. These breaks are designed to be used in the midst of the work schedule. It's important to discuss work days and days off.

F.3. Sick Leave

One day per month.

Reasonable amount of time for routine illnesses is assumed. If illness continues into the third month consult the Board of Pensions for disability. ELCA guidelines recommend one day of sick leave per month, accruing up to 45 days. Accrued sick leave will not be paid upon the end of the Call.

F.4. Family Medical Leave

Negotiated with congregational leadership as needed. Accrued sick leave may be used.

F.5. Compassionate Leave

Three to five days with Sunday pulpit supply depending upon the circumstances of the emergency. Compassionate leave is defined as an event of death in the pastor's immediate family (including spouse, children, parents, brother, sister, grandchildren, mother-in-law, father-in-law or legal guardian).

F.6.

Ten hours minimum of secretarial support per week.
Pastor is supervisor of all staff.
Pastor does an annual performance appraisal of staff and forwards results to appropriate leadership.

Current forms, additional information and counsel are available from the Synod Office or from members of the La Crosse Area Synod **Compensation Guidelines Sub-Committee:**

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PO Box 422
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Sabbaticals: Policy and Procedures

La Crosse Area Synod, ELCA

SCRIPTURE:

In the Old Testament covenant between God and the people, a rhythm of life was established, one which commands rest every seventh day (Exodus 20:8-11). God rested after the six-day work of creation (Genesis 2:2), and thus God's people were to do the same. People, servants, animals, and even the resident aliens in the towns were to observe the Sabbath. God's people were to renew themselves weekly, so the Sabbath rest was a way of reconnecting with God's creative acts and remembering the divine gift of freedom.

There were also other Sabbatical-based commands, one of which was letting the land lie fallow every seventh year so it could renew itself and so the poor could gather food to eat (Exodus 23:10-11). Jesus reinterpreted the Old Testament law, saying, "The Sabbath was made for humankind, not humankind for the Sabbath" (Mark 2:27). He did this when he or his disciples did what was considered "work" on the Sabbath, such as gathering grain or healing. Jesus set a good example of seeking renewal, leaving the crowds for times of rest and prayer.

A. Richard Bullock in his booklet "Sabbatical Planning for Clergy and Congregations" (Alban Inst., 1987) speaks of a sabbatical as a pilgrimage with Jesus, an extended time for study, reflection, spiritual encounter, worship, prayer, and community. Sabbath was not God's afterthought. It is God's gift of rest, renewal and hope. God comes again and again, offering rest and refreshment for the soul. A sabbatical leave allows a minister (ordained clergy, associate in ministry, or diaconal minister) to receive that gift, away from the pressures and responsibilities of the congregations or calling agency.

STATEMENT OF PURPOSE:

In pursuit of a life dedicated to the Mission of Christ Jesus, the La Crosse Area Synod – ELCA commends to the congregations and agencies of the synod a program of sabbaticals for its ministers. The provisions detailed below are designed to encourage the recognition and importance of professional sabbaticals. The ELCA has endorsed such a policy by its overwhelming endorsement at its 1997 Churchwide Assembly of a plan for "Life-Long Learning and Development for Faithful Leaders," which included a plan for extended study and

renewal, and encourages its implementation at all levels of the Church.

It is not uncommon that those in positions of leadership and responsibility within the community need sabbatical time to be effective. This is also true for clergy at all levels of the church. The pressures and demands, the complexities and potential conflicts, and the explosion of knowledge, all lead to sabbatical time as a routine part of a contemporary ministry.

The opportunities this sabbatical policy seeks to create are an integral part of a holistic, systematic and faithful approach to pursuing Christ's Mission among the people, as we live and worship, each within our own congregations, callings and communities. The sabbatical is a time for ministers to experience renewal and regeneration of vision and vitality within their ministry. It provides time for a minister to gain new perspectives on his/her immediate ministry by leaving for a specified period, and to engage in a special time of rest, study, travel to a retreat setting or alternative mission field, working toward an advanced degree, serving in a clinical setting, or similar project. The details of a sabbatical are best worked out between the minister, the congregation, and the bishop of the synod.

To further the creation of sufficient time for significant sabbatical, the provisions below provide for a written project plan agreed to by the congregation (or congregation council), and reviewed by the synod. If financial support can be provided by the synod, a review will occur by the synod. Sabbatical time is more than release from normal duties. It creates time for personal spiritual renewal; it enhances one's skills and creativity.

During the Sabbatical, the minister is not expected to provide pastoral leadership. "When the period begins, the rostered leader discontinues all leadership and personal interaction with members or constituents." Pre-assembly Report section IV, page 116).

QUALIFICATIONS:

(see C.3 of the current worksheet "Minimum Guidelines for Compensation, Benefits and Expenses")

LENGTH OF SABBATICAL:

The length of a sabbatical is generally up to three months after the fifth year of Call. Any

requested sabbatical over three months needs to be negotiated with the synod office, the minister, and the congregation.

FREQUENCY:

Once every five years, or as otherwise agreed upon in letter of Call or by congregational resolution.

PROJECT PLANNING:

Since, in brief, a sabbatical serves to maintain professional pastoral growth and personal development, a sabbatical ought to be well planned. In general, a written sabbatical plan ought to be presented to one's congregational committee or council and the synod.

The plan should be part of an overall continuing education plan to pursue a mission of personal spiritual growth and renewal, and include consideration of the pastoral and financial impacts upon the congregation. Examples offered are:

- a. Taking a Sabbath rest;
- b. Working towards an advanced degree;
- c. Visiting and participating in an alternative mission field or ministry;
- d. Working at a campus or retreat center;
- e. Acquiring knowledge in related fields, i.e., counseling;
- f. Personal growth through theological understanding;
- g. Preparation for new structures of ministry, i.e., changing neighborhood; staff changes, etc.
- h. Extensive personal and/or group study;
- i. Clinical Pastoral Education;
- j. Work experience in another profession or occupation.

The plan should be a carefully designed period of time, not an extension of vacation time, although the use of vacation time and existing resources for continuing education should be negotiated by the minister and the congregation. The plan is the pursuit of emotional, intellectual and spiritual renewal, without current responsibilities, in a manner that serves the minister and the congregation.

Note: The year in which a sabbatical is taken shall include the continuing education [time and money] for that year as a part of the sabbatical. No more than two weeks of vacation time should be used as a part of the sabbatical.

Congregational responsibility:

1. Begin setting aside money (monthly or annually) for a Sabbatical. This money should be escrowed in a separate interest bearing account, e.g. Mission Investment Fund, bank account, etc.
2. Develop a plan for covering pastoral needs for the sabbatical period, i.e., worship services, confirmation leadership, confirmation instruction, funerals, marriages, etc.
3. Enter into discussion with the minister regarding plans for the sabbatical.

Minister and congregation enter into discussion to prepare a plan for the sabbatical and submit this plan to the synod. The synod would assist the congregation and minister in preparing for pastoral coverage during the sabbatical.

Neighboring congregations, especially in rural areas, may wish to work together to provide pastoral coverage during the sabbatical, especially in areas of clergy functions, i.e., funerals, marriages, communion services, etc. If so, the congregations would want to alternate the times of sabbatical so that only one minister is on sabbatical at a time.

Minister responsibilities:

1. Prior to taking a sabbatical, the minister should submit a plan (including costs) to the congregation, the council, and the synod office.
2. The plan may include accumulated Continuing Education time and money (no more than 50% of the sabbatical time and money should come from this source).
3. Other money might come from scholarships, grants from the congregation or fraternal organizations, or funds the minister develops (savings, reserves, etc.).

NOTE: When a minister leaves the church, the sabbatical Reserve fund belongs to the congregation. Funds begin anew when there is a ministerial change. In multiple staff situations, each minister has his/her own fund.

POST-SABBATICAL COMMITMENT:

1. A report to the congregation and the bishop shall be made within six weeks to three months after the resumption of Call.
2. Typically, a minister will serve one year in the present Call.
3. The congregation and minister will covenant with each other to continue to implement the sabbatical learnings.

PASTORAL AND FINANCIAL IMPACTS:

The minister's full salary and benefits will continue during the sabbatical. Some congregations have had success using the human resources of the congregation to cope with the impact of the minister's extended absence from the community. Gifted persons can be identified during the extended planning period who can take on tasks of visitation, teaching, administration, and preaching. Sharing such a light burden by the whole community has ancient precedent among Christians.

Budgetary support for the ministry of a congregation may be the greatest concern, especially in a congregation newly committed to creating sabbatical opportunities for its minister. Necessary expenses can be borne through regular savings to a special fund, memorial fund or interest-bearing account. For example, setting aside \$100 per month produces a principal of \$1,200 per year to support sabbatical travel, tuition, books, fees, living expenses, etc., as well as a supply minister.

The pastor and congregation will jointly determine how the specific funds for the sabbatical will be used.

The La Crosse Area Synod – ELCA encourages ministers and congregations to reflect and plan for continued study and growth through scheduled sabbaticals for ministers.

Proposed by the 1997 ELCA Churchwide Assembly
First adopted by the 1999 La Crosse Area Synod Assembly
This revision adopted by the 2007 La Crosse Area Synod Assembly, to correlate with the worksheet "Minimum Guidelines for Compensation, Benefits and Expenses"

ELCA BOARD OF PENSIONS - RECEIVING YOUR FIRST CALL OR A NEW CALL

Help get your new pastor enrolled or his/her information up-to-date with the ELCA Board of Pensions so his/her coverage may continue. Here is a copy of a page from Board of Pensions website for referral. To go to this page – www.elcabop.org/ManageMyLifeChanges/FirstorNewCall

You may also call the Board of Pensions using the contact info listed below.

The screenshot shows the ELCA Board of Pensions website. At the top, there is a navigation bar with links for 'Register/Sign in', 'Calculators', 'Forms', 'Service center', and 'News & events'. Below this is a search bar and a main navigation menu with tabs for 'Understand my benefits', 'Plan for my future', 'Manage my life changes', 'Live well', and 'BENEFITS ADMINISTRATION'. The main content area is titled 'Receiving your first call or a new call' and includes a sub-header 'When you receive your first call or a new call as a pastor or a rostered layperson, you may have questions about your ELCA benefits.' The page is organized into several columns of information:

- Your benefits:** Explains that the sponsoring employer supports ministry by providing benefits under the ELCA Pension and Other Benefits Program. It lists the 'ELCA Pension and Other Benefits Program' which includes coverage under:
 - ELCA Health Benefits Plan
 - ELCA Retirement Plan
 - ELCA Disability Benefits Plan
 - ELCA Survivor Benefits Plan
 It notes that all contributions are paid on the member's behalf by their ELCA employer, with rates varying based on:
 - your defined compensation
 - your ELCA Retirement Plan contribution rate
 - where you live
 - the type of health coverage you choose
- To ensure uninterrupted coverage:** Advises to complete and return a 'Change of call report' form to the Board of Pensions as soon as possible after receiving a new call. A link is provided for the 'Change of call report PDF 153 KB'.
- Choose your coverage:** Instructs users to select the health coverage option that best meets their and their family's needs, and list themselves and any eligible dependents who will be covered. It also asks users to select the amount of pretax contributions for their ELCA Retirement Plan account.
- About your taxes:** Provides information and resources for learning more about clergy housing allowance, IRS Form 1099-R, and the role of Social Security. A link for 'Learn more...' is provided.
- Tools and resources:** Includes a 'Forms' section with a link to 'Request an enrollment packet' and a link to 'Download call and employment forms'. It also features 'Summary Plan Descriptions (SPD)' for:
 - ELCA Health Benefits Plan PDF 634 KB
 - ELCA Retirement Plan PDF 466 KB
 - ELCA Disability Benefits Plan PDF 226 KB
 - ELCA Survivor Benefits Plan PDF 295 KB
- Calculators:** Lists 'Inflation', 'Retirement savings comparison tool', and 'Simple savings', with a link to 'See all calculators...'.
- Need help?:** Provides contact information for the Board of Pensions: (800) 352-2876. Hours are listed as 7:30 a.m. – 5 p.m. (Central) Monday – Friday. A note says 'We can call you. Tell us how to call you and the best time to call. I want someone to call me.'
- Manage my account:** Offers to view the Retirement Plan account, change how the account balance and future contributions are invested, and download forms. A prominent button says 'ACCESS MY RETIREMENT ACCOUNT'.
- Learn how to use your spending accounts:** Lists 'Personal wellness account', 'Health care FSA', and 'Dependent care FSA'.
- Save money on prescriptions:** Encourages conserving health care dollars by using generics and the home-delivery program, specifically for members with ELCA Primary or members with Medicare Primary.