Pacific Southwest District
The Lutheran Church–Missouri Synod

2015
Congregational Guidelines
For the Care of
Professional Church Workers

AKA: The Salary Guidelines

Pacific Southwest District

The Lutheran Church –Missouri Synod

www.psd-lcms.org

Reviewed February 2015
Members of the Compensation Committee recommend a 2% raise to the base for all workers for the 2015 Salary Guidelines. The increase is reflected in the tables included. We continue to encourage congregations, and schools, to adopt these guidelines. Multipliers for education and experience, along with adders for administrative duties, remain unchanged.

Pacific Southwest District—LCMS
SALARY GUIDELINES

Dear Brothers and Sisters in Christ,

We are very grateful for those who have waited so patiently for an updated Congregational Guidelines for the Care of the Professional Church Workers, commonly known as the Salary Guidelines.

Under the direction of President Larry Stoterau, the Pacific Southwest District has formed a Finance Committee. President Stoterau will Chair this committee. A subcommittee was formed as the Salary Guidelines Committee (SRC). One of the responsibilities of this subcommittee is to review the Professional Church Workers guidelines and make yearly recommendations.

These guidelines continue to be based on the Base Salary "Tiers" determined by real estate values in the organizations marketplace. The Salary Guidelines Committee suggests you use Zillow.com to determine the appropriate Tier for your congregation and/or school's Demographic Base Salary. You will find more information about the Tiers on the following pages.

Once again you will find the Compensation Guidelines for PSD Early Childhood Educators.

The SRC would appreciate your feedback on how this revised guideline is working for your church and school.

May the Lord bless all of you who work in our Churches and Schools.

Serving Christ,

The Salary Guidelines Committee

Mary Scheffel, Director of Finance, St. Paul's Lutheran Church, San Diego, Chairperson, SRC
Rev. Jim Henkell, Sr., Pastor, St. Paul's Lutheran Church, San Diego
Mr. Steve Schedler, Board of Directors, Commissioned Member, DCE
Mrs. Diana Alexander, Board of Director's Treasurer
Mrs. Rachel Klitzing, Executive Director of School Ministries
Mrs. Lynne Rose, School Ministries Early Childhood Consultant

THE CHURCH WORKER SUPPORT COMMITTEE

When workers accept a Call or appointment to service, they make a commitment to faithful and full service to the best of their ability, with the help of God. Congregations also commit to provide for the worker's needs. It is recommended that the congregation establish a church worker support committee to assure that the workers' needs are met.

The church worker support committee should not only be concerned with the fair and just compensation of the worker, but also the care and well-being for the whole family as a key component to the ministry of the church or school. Other benefits should also be considered which would enhance the worker's feeling of security and contribution to the ministry.

In general, the support committee should plan for the overall well-being of each staff member and their family. The following are examples of what should be considered for value and care of the church worker:

- Provide adequate salary and housing
- Provide a health, disability, and retirement benefit plan
- Provide moving expenses
- Provide assistance in finding suitable housing
- Provide adequate vacation and leave time
- Provide financial assistance for professional growth
- Provide appropriate work space and furniture
- Provide adequate materials and equipment needed for productive service
- Plan periodic recognition for service or achievement
- Express appreciation with gifts, mementos, tickets etc.
- Recognize special occasions, i.e. birthdays, anniversaries, graduations etc.

EXCELLENCE AND ACCOUNTABILITY

Congregations are strongly encouraged to do an annual performance evaluation based on annual goals and ministry descriptions/responsibilities. Annual evaluations should be done for all congregational employees. This will be comforting, not only to the congregation, but to the workers in order to provide for excellence in ministry. If a worker's responsibilities are identified clearly in his/her job description, it will be easier for the worker to perform his/her functions and serve as a guide for an evaluation of his/her performance by the congregation. Evaluation is to be conducted by the appropriate supervisory person to whom a worker reports.

For the Pastor, the chairman of the congregation and chairman of the elders should work mutually with the pastor for setting goals and objectives of the ministry. A clear definition of accountability should be established and reviewed with the pastor on a regular on-going basis. The District President's office can provide you with a Pastor's Evaluation Form to assist with performance evaluations. Conflict resolution should be handled immediately and not wait for a "more opportune time".

"The Congregational Guidelines for the Care of Professional Church Workers" (AKA the Salary Guidelines) is a tool for the congregations of the Pacific Southwest District LCMS to provide for the love and care of the worker and his/her family.

COMPENSATION – ESTABLISHING THE SALARY BASE

<u>Demographics Salary Calculator</u>

The purpose of the Demographic Salary Calculator (DSC) is to give congregations a more representative tool when calculating the base salaries for professional church workers than has been previously available. This DSC model uses a "Five Tier" model in the determination of the base salary for several different job descriptions. The Salary Guidelines Committee feels this five tier model gives the member congregations a more accurate method of calculating a fair salary for the differing locales of the PSW District.

To determine which “Tier” Group to use as the basis for your Base Salaries, we recommend the use of Zillow.com as an easy and accessible online way to get the value of the average home in the ZIP Code of the congregation or school where a worker serves. Instructions current at the time of this writing are: Go to www.zillow.com, then select “Local” (near the top of the page). In the window, enter the ZIP Code of the location of the church or school. The current Zillow Home Value Index is given. This will determine which Tier Group to use for the relative cost of home ownership in that area.

ADMINISTRATIVE MULTIPLIERS

Based upon information from our congregations, the Synod and other Districts, the Base Salaries in these guidelines take into account the various levels of responsibility and authority included within the expectations and position descriptions for the enumerated church worker positions. Additionally such sources were used to develop multipliers for congregational size, experience and additional education to reflect the difference in value the worker brings to the congregation.

To use the administrative multipliers, add the appropriate multiplier(s) to the multiplier in the experience and education table on Page 6 then multiply the applicable base salary by the result.

For example:

The example is for a Senior Pastor whose church is in the ZIP code is “85203” with a PhD and 10 years professional experience who is serving a congregation with average worship attendance of 325.

First go www.zillow.com, and enter the Zip code of the Church or School. Select “Local Info” near the top of the page and from the drop down menu select “Home Prices and Values”. That will bring up the average cost of homes in that Zip Code in Red. Then go to the Demographic Salary Calculator following this explanation to select the appropriate Tier for your area.

In the example zip code, in, February 2015, the average home value fell into Tier 1. Then using the Congregation/School Size, find the multiplier.

Next go to the Education and Experience Multiplier Tables; find the appropriate column and drop down to the year row to find the multiplier.

Using our Example above:

On this example Tier 1 Senior/Sole Pastor base salary is:	$51,408.00
Congregation/School Size is 301-500, so the multiplier is:	0.050
The PhD with 10 years in Ministry multiplier is:	1.60

Add the two multipliers together for the sum of multipliers: 0.05 + 1.60 = 1.65

Then multiply the base salary of $51,408 by 1.65 (sum of multipliers) for a salary of $84,823.20, ($51,408 X 1.65 = $84,823.20)

Note: If congregation or school feels that their principal location ZIP code does not reflect the predominant ZIP code of their constituency, they may elect to use the ZIP of their choice. Church size typically refers to worship attendance, as it is seen as a more accurate (or current) measurement than membership, which may not be regularly updated. That noted, the Guidelines are just that, congregations have discretion in determining compensation.

DEMOGRAPHIC SALARY CALCULATOR

Tier I		Congregation/School Size		
Zillow Home Value Index $200K or less in ZIP of Church/School	Base salary	0-300	301-500	501+
Senior/Sole Pastor	$51,408	0.000	0.050	0.100
Pastor/Principal	$47,736	0.000	0.050	0.100
Asst. Principal (FTE)/DCE/ECD	$43,198	0.000	0.050	0.100
Teach 12 mo.	$36,720	n/a	n/a	n/a
Teacher 10 mo.	$30,600	n/a	n/a	n/a
Office Staff	10.46/Hr.			

Tier II		Congregation/School Size		
Zillow Home Value Index $201K - $300K in ZIP of Church/School	Base salary	0-300	301-500	501+
Senior/Sole Pastor	$54,835	0.000	0.050	0.100
Pastor/Principal	$50,918	0.000	0.050	0.100
Asst. Principal (FTE)/DCE/ECD	$46,078	0.000	0.050	0.100
Teach 12 mo.	$39,168	n/a	n/a	n/a
Teacher 10 mo.	$32,640	n/a	n/a	n/a
Office Staff	12.55/Hr.			

Tier III		Congregation/School Size		
Zillow Home Value Index $301K-$400K in ZIP of Church/School	Base salary	0-300	301-500	501+
Senior/Sole Pastor **	$59,976	0.000	0.050	0.100
Pastor/Principal	$55,692	0.000	0.050	0.100
Asst. Principal (FTE)/DCE/ECD	$50,398	0.000	0.050	0.100
Teach 12 mo.	$42,840	n/a	n/a	n/a
Teacher 10 mo.	$35,700	n/a	n/a	n/a
Office Staff	$14.64 hr.			

DEMOGRAPHIC SALARY CALCULATOR

Tier IV				Congregation/School Size				
Zillow Home Value Index $401K-$500K in ZIP of Church/School		Base salary		0-300		301-500		501+
Senior/Sole Pastor **		$66,830		0.000		0.050		0.100
Pastor/Principal		$62,057		0.000		0.050		0.100
Asst. Principal (FTE)/DCE/ECD		$56,157		0.000		0.050		0.100
Teach 12 mo.		$47,736		n/a		n/a		n/a
Teacher 10 mo.		$39,780		n/a		n/a		n/a
Office Staff		14.64/Hr.						

Tier V				Congregation/School Size				
Zillow Home Value Index > $500K in ZIP of Church/School		Base salary		0-300		301-500		501+
Senior/Sole Pastor **		$75,398		0.000		0.050		0.100
Pastor/Principal		$70,013		0.000		0.050		0.100
Asst. Principal (FTE)/DCE/ECD **		$63,357		0.000		0.050		0.100
Teach 12 mo.		$53,856		n/a		n/a		n/a
Teacher 10 mo.		$44,880		n/a		n/a		n/a
Office Staff		16.73/Hr.						

Education and Experience Multiplier Table

Years of Experience	12 ECE Units	24 ECE or CDA	AA ECE	Bachelor Degree	Bachelor Degree + 15 hrs.	Bachelor Degree + 30 hrs.	Masters Degree	Pastor or Masters Degree + 15 hrs.	Masters Degree + 30 hrs.	PhD
0	0.490	0.590	0.750	1.000	1.100	1.170	1.200	1.300	1.400	1.500
1	0.505	0.605	0.765	1.015	1.115	1.185	1.215	1.310	1.410	1.510
2	0.520	0.620	0.780	1.030	1.130	1.200	1.230	1.320	1.420	1.520
3	0.535	0.635	0.795	1.045	1.145	1.215	1.245	1.330	1.430	1.530
4	0.550	0.650	0.810	1.060	1.160	1.230	1.260	1.340	1.440	1.540
5	0.565	0.665	0.825	1.075	1.175	1.245	1.275	1.350	1.450	1.550
6		0.680	0.840	1.090	1.190	1.260	1.290	1.360	1.460	1.560
7		0.695	0.855	1.105	1.205	1.275	1.305	1.370	1.470	1.570
8		0.710	0.870	1.120	1.220	1.290	1.320	1.380	1.480	1.580
9		0.725	0.885	1.135	1.235	1.305	1.335	1.390	1.490	1.590
10		0.740	0.900	1.150	1.250	1.320	1.350	1.400	1.500	1.600
11			0.915	1.160	1.260	1.330	1.360	1.410	1.510	1.610
12			0.930	1.170	1.270	1.340	1.370	1.420	1.520	1.620
13			0.945	1.180	1.280	1.350	1.380	1.430	1.530	1.630
14			0.960	1.190	1.290	1.360	1.390	1.440	1.540	1.640
15			0.975	1.200	1.300	1.370	1.400	1.450	1.550	1.650
16			0.990	1.210	1.310	1.380	1.410	1.460	1.560	1.660
17			1.005	1.220	1.320	1.390	1.420	1.470	1.580	1.670
18			1.020	1.230	1.330	1.400	1.430	1.480	1.590	1.680
19			1.035	1.240	1.340	1.410	1.440	1.490	1.600	1.690
20			1.050	1.250	1.350	1.420	1.450	1.500	1.610	1.700
21				1.260	1.360	1.430	1.460	1.510	1.620	1.710
22				1.270	1.370	1.440	1.470	1.520	1.630	1.720
23				1.280	1.380	1.450	1.480	1.530	1.640	1.730
24				1.290	1.390	1.460	1.490	1.540	1.650	1.740
25				1.300	1.400	1.470	1.500	1.550	1.660	1.750
26				1.031	1.410	1.480	1.510	1.560	1.670	1.760
27				1.320	1.420	1.490	1.520	1.570	1.680	1.770
28				1.330	1.430	1.500	1.530	1.580	1.690	1.780
29				1.340	1.440	1.510	1.540	1.590	1.700	1.790
30				1.350	1.450	1.520	1.550	1.600	1.710	1.800
31				1.360	1.460	1.530	1.560	1.610	1.720	1.810

Education and Experience Multiplier Table

32				1.370	1.470	1.540	1.570	1.620	1.730	1.820
33				1.380	1.480	1.550	1.580	1.630	1.740	1.830
34				1.390	1.490	1.560	1.590	1.640	1.750	1.840
35				1.400	1.500	1.580	1.600	1.650	1.760	1.850
36				1.410	1.510	1.590	1.610	1.660	1.770	1.860
37				1.420	1.520	1.600	1.620	1.670	1.780	1.870
38				1.430	1.530	1.610	1.630	1.680	1.790	1.880
39				1.440	1.540	1.620	1.640	1.690	1.800	1.890
40				1.450	1.550	1.630	1.650	1.700	1.810	1.900
41				1.460	1.560	1.640	1.660	1.710	1.820	1.910
42				1.470	1.570	1.650	1.670	1.720	1.830	1.920
43				1.480	1.580	1.660	1.680	1.730	1.840	1.930

Compensation Guidelines for
PSD Early Childhood Educators

Congregations are encouraged to promote equity as outlined in the Compensation Guidelines among all their church workers including early childhood educators.

Early Childhood Directors are exempt employees (salaried) if they spend at least 50% of their time in executive, administrative or professional responsibilities, including supervising employees.

The Fair Labor Standards Act designates preschool teachers as non-exempt employees who are to be paid hourly and are eligible for overtime (time and ½ over 40 hours per week or 80 hours per two-week time period). The hourly rate for preschool teachers with an AA or BA can be determined using the appropriate base table and dividing the annual amount by 2080 (# of hours worked by fulltime employees).

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Examples for calculating Early Childhood Educators:

An EC Director in Tier II with a BA and 14 years' experience:
$46,078 x 1.19 = $54,835.

An EC teacher (12 month) in Tier III with an AA and 10 years' experience:
$42,840 x .90 = $38,556/2080 = $18.54 per hour

An EC teacher (10 month) in Tier IV with 24 units and 5 years' experience:
$39,870 x .665 = $26,514/1733* = $15.30 hourly

*1733 hours make up a 10-month equivalent

BENEFITS & OTHER PERSONNEL MATTERS

HEALTH PLANS

Congregations are encouraged to pay 100% of the cost for the worker. The worker may purchase dependent coverage for eligible dependents by payroll deduction. The policy MUST be applied consistently to all workers otherwise congregations could jeopardize their legal and tax-exempt status by providing unequal coverage of the benefits to all workers and be subject to discrimination law suits. (For more detailed information consult the Congregational Treasurers' Manual – available on the District Office website at www.psd-lcms.org)

EMPLOYEE BENEFIT PLANS

In order to protect tax benefits, according to the Internal Revenue Service, each individual church worker working more than twenty (20) hours per week must be enrolled in Concordia Plan Services for Retirement, Survivor Benefits, and Disability. Such coverage should include retirement, disability and survivor benefits, and for those employees who work 30 or more hours per week and desire to have it, health coverage. There cannot be any discrimination between different workers. The same coverage and payment for premiums must be provided to all full-time workers. For further details contact the District office, 949-854-3232, 855-856-5350 or, where synod coverage is desired, the Concordia Plan Services office in St. Louis, 888-927-7526. (For more detailed information consult the Congregational Treasurers' Manual – available on the District Office website at www.psd-lcms.org)

SOCIAL SECURITY

While considered employees (under current IRS guidelines) for income tax and reporting purposes, all rostered individuals of Synod, (pastors, commissioned ministers, directors of Christian education, and deaconesses) are not employees for Social Security and self-employment tax purposes as classified as "self-employed". (For more detailed information consult the Congregational Treasurers' Manual – available on the District Office website at www.psd-lcms.org)

CONTINUING EDUCATION

In order to fully understand the changing needs of the congregation and community, professional church workers should be encouraged to participate in a carefully designed and approved program of continuing education. Since the congregation will be the primary beneficiary of such a program, a set amount should be included in the congregation's budget in order to support this program.

A spiritually sound, well-trained (teaching) staff supports ministry. Professional growth should be valued as a necessary ministry tool. In order to maintain consistency of Lutheran thought and teaching non-Lutheran or non-synodically trained educators (and caregivers) should be encouraged and financially assisted in enrolling in the Early Childhood Certificate of Christian Teaching or colloquy programs. (Both are available at CUI). Certifications and additional coursework in the field of education should be celebrated. Congregations are encouraged to make funds available for continuing education and completion should be reflected in salaries.

Conventions, retreats, conferences, or workshops directly related to the worker's effectiveness in the ministry, or mandated by membership in Synod, are part of the business of the congregation and should not be treated either as part of the worker's vacation or done at his/her expense. Church workers should be encouraged to attend conferences and conventions regularly with all expenses (travel, meals, lodging, registration, etc.) paid by the congregation. Synodical rules require all rostered called workers to attend all district conventions.

ESTABLISHMENT OF PREPARATION TIME FOR EDUCATORS

In order to encourage commitment to faithful and full service to our Lord and Savior, and for the health and well-being of professional church workers, it is recommended that congregations assure the worker that an adequate amount of time will be made available for the purpose of completing the required preparations and record keeping to insure the success of all students. To this end, each full-time educator will be allowed an average of 2.5 to 5 hours per week for preparation periods during the school day. These preparation periods will be in addition to at least a 30 minute student free lunch break. These preparation periods may occur prior to or after student classroom hours. The rationale for establishing these guidelines include the following:

- Provide time for professional growth (e.g. reading journals, books, etc.);
- Provide time for lesson planning
- Initiate and return phone calls and emails
- Make final preparations for special lessons/activities
- Organize field trips
- Conference with parents, students, or fellow staff members
- Correct papers, record grades, perform required record keeping
- Work on additional responsibilities such as yearbook, NLSW activities, sports, etc.
- Peer coaching and collaboration
- Time to be refreshed

The following suggestions are potential ways to implement this plan:

- At least one additional educator could be added to the staff to furnish specific training in a designated subject (e.g. art, physical education, computer, foreign language, music, etc.) Although this might result in a tuition increase, the students would benefit from the expertise these individuals would bring in broadening these specific areas of the curriculum.

- Paid staff or volunteers may be used to supervise lunch and recess periods.
  It is important to note that volunteers should be trained specifically and adequately for their position so they feel confident and comfortable in performing the task, and are able to maintain excellent supervision.

- Preparation time may be coordinated with the number of hours a teacher has a classroom aid. Those teachers without a classroom aid would receive more preparation time than those with an aid.

Caring for our professional church workers should be one of our highest priorities. Instituting a teacher preparation time program will be a morale booster for teachers, and will demonstrate care and concern for their high calling. This is vital to the growth and quality in our Lutheran

Schools. Our teachers are precious, and caring for their well-being and professional growth is crucial.

UNEMPLOYMENT COMPENSATION

Under existing state and Federal laws the congregation is exempt from the Unemployment Compensation Act. This means that any employee who terminates or is terminated and is unable to find new employment is not eligible to collect unemployment insurance benefits.

WORKER'S COMPENSATION

Worker's Compensation pays benefits for a work-related injury. You should report any injury to your supervisor as soon after the injury as possible. (For more detailed information consult the Congregational Treasurers' Manual – available on the District Office website at www.psd-lcms.org)

NON-DISCRIMINATION

The following information is provided to ensure that salary provisions are morally fair, legal, and non-discriminatory. Synod has determined that all teachers who have graduated from one of its colleges and have received Lutheran teachers' diplomas or received the Lutheran teachers' diploma through colloquy should receive calls rather than contracts. Teachers without the Lutheran teachers' diploma are to be classified as lay teachers and may be contracted. Title IX of the Education Amendments of 1972 expressly stipulates that there shall be no sex discrimination in hiring practices. In effect, this means that salaries should be equal for men and women.

AUTOMOBILE EXPENSES

Automobile and other travel expenses are not included in the salary base. Such expenses are business expenses of the congregation for which the worker should be fully reimbursed. Each congregation should consider distances that workers are required to travel in carrying out their assigned responsibilities. (For more detailed information consult the Congregational Treasurers' Manual – available on the District Office website at www.psd-lcms.org)

Congregations with several staff members are encouraged to recognize that not only the pastor is required to travel to carry out his ministry, but other staff may have ministry that requires travel also. Strive for equity and fairness to all staff members.

VACATION

Days of vacation for the worker are based on prior service. Vacation days are not cumulative, but taken within a given calendar year. Vacation days for twelve-month workers are any days away from assigned duties, including school Christmas and Easter breaks. Congregations are advised to consider maximum vacation time for positions of great responsibility, such as senior pastor and principal, regardless of years of service. Each congregation has the option of allowing the workers to carry over a portion of unused vacation days, possibly in this fashion: 5 days or less at the congregation's discretion.

SUGGESTED VACATION DAYS

Position	1 – 5 Years	6 – 19 Years	20 + Years
12–Month Non-Hourly Workers	3 weeks	4 weeks	5 weeks

BACKGROUND CHECKS AND SEXUAL ABUSE

Background checks should be made on all employees yearly for those in contact with children as stipulated by law. Yearly training courses on avoiding sexual abuse and harassment must be conducted yearly for school employees and is also a good practice for all church employees. These services should be paid for by the church and/or school.

SICK TIME

Sick time is an authorized period of time off the job due to illness, with or without pay, and is granted at the discretion of the congregation's administrative body. The congregation may choose to allow a portion of paid sick time to carry over from year to year.

SICK TIME IN CALIFORNIA ONLY

Effective July 1, 2015, Assembly Bill No. 1522 (Healthy Workplaces, Healthy Families Act 0f 2014) requires California employers to provide paid sick time for all workers, whether they are full-time or part-time.

Quoting from AB 1522, section 3, Article 1.5: 246:

- (a) An employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the commencement of employment is entitled to paid sick days as specified as specified in this section.
- (b) (1) An employee shall accrue paid sick days at the rate of not less than one hour per every 30 hours work, beginning at the commencement of employment or the operative date of this article, whichever is later.
- (c) An employee shall be entitled to use accrued paid sick days beginning on the 90th day of employment, after which day the employee may use paid sick days as they are accrued.

The above information is provided as a guide. For more specific information, consult AB 1522.

FREQUENTLY ASKED QUESTIONS

How did you came up with the percentages between base salaries, they seem not to be consistent in the table?

The data used to compile the tables was summarized from three difference sources. Our sources came from occupational salary information from the government, data from Concordia Plan Service that maintain this data base for employee retirement plans and from the surveys conducted by the District office. In some ZIP codes that data supported a difference in the spread of positions held in the church.

On page 11, where did the vacation time increase since both columns show 20 years?

Typically 6-20 means through the 20TH year which equals 4-weeks. 20+ meant 5 weeks from the 21ST year on. In review this table we've changed it to 6 through 19 years. Beginning at the start of the 20TH year, the employee should receive 5 weeks vacation.

The Education and Experience multiplier for Master's Degree, Pastor's or Master's Degree +15, Pastor's or Master's Degree +30, in what category does an MDIV fall under?

A pastor can come into the system three by three different means: 1) via the two seminaries, 2) colloquy, 3) the Specific Ministry Pastor distant learning program offered through both LCMS Seminaries. The data we received showed all pastors very close to the calculated scales, regardless of where they were educated. What was clear was that the difference in salary was the extent of education and the size of the church.

How are the medical benefits taken into consideration on in salaries?

Medical benefits are not a factor in the salary guidelines. By law, whatever benefits offered by the church must be offered to every employee. This becomes an issue for the church board to consider.

What if a pastor/principal serves in one ZIP code and lives in another, which salary base should apply?

This becomes a matter for the congregation to resolve. Circumstances may require the worker to not work in the same ZIP code as the church or school. For whatever reason of his choice if location must be consider by the church board to determine which table applies.

Will there be another guideline for supply pastors, licensed deacons (i.e. lay ministers), etc.

Deacons and Supply Pastors offer services to congregation from the heart, typically not as a hired employee. It is the will of the church to determine the compensation for this service.

What is recommended for the coverage of insurance on how long dependents should be included on the family plan?

Health care coverage for dependents is a function of your policy with your insurance provider. Concordia Plans definition of eligible dependent is to the age of 21, unless the dependent is enrolled in continuing education. Then the coverage is extended to age 27. Under the Affordable Care Act (ACA) that age has been extended to age 26 regardless of the education status, marital status or employment of the child. More information will be coming from Concordia Plan Services when they are able to determine what in the new government plan applies to religious organizations. You may want to consult your own carrier if you are not in the CPS Plan.

The years of ministry needs to be better clarified to take into account prior experience in the ministry (e.g. lay ministry, vicarage, etc.)

How prior experience relates to the ministry is difficult to define in general terms, what part of a person's prior life is germane to the ministry or the staff job description. The individual personal policy of the church is also a factor. Does a business background help a pastor with his ministry – that depends on the governance model of the church. Does the time a deacon who served as a sole minister in another church qualify as a Sole Pastor or Senior Pastor? Again this must be a call for the church board. The multiplier would take into account his education. But if he is serving as the only pastor in the church being with the only supervision being the ecclesiastical supervision from the District President and his Board of Elders, then he would be the Senior/Sole Pastor. We did not try to define the difference between Assistant Pastor and Associate Pastor. In the Revision 2 these positions are classified as the same. The salary was based more on education than position.

Is the Special Equalization Payment or "offset" addition to the called rostered staff worker's payroll considered part of the recommended salary gross pay?

No. Workers who are classified by Social Security as "self-employed" and who participate in the Concordia Retirement Plan must be paid the difference to offset the difference between the full basis rate and the regular basis rate of 3% of gross pay. The key word here is "MUST PAY" the 3% increase over the gross rate to make up difference in the amount going into the CRP. See section 4.550 in the Treasurers Manual. Which can be found on the Pacific Southwest District's website: www.psd-lcms.org

FOR ADDITIONAL INFORMATION SEE THE FOLLOWING

Personnel Matters

Employment Resource Manual

Provided to assist congregations and districts of the Synod understand and apply good sound employment principles.

Sample Performance Appraisal Worksheets
Contains guidelines for conducting the review; employee self-appraisal section; supervisor's appraisal section; and summary of evaluation.

Job Descriptions
Suggested position descriptions for a variety of staff and officer positions. The following document contain several job descriptions for each category.

- Ministry Staff Positions
- Congregational Officers
- Administrative Staff Positions
- Facilities Staff Positions

Call Documents
Concordia Publishing House offers free, downloadable call documents. Call the District President's office for log in information.

Concordia Plan Services
Learn about your benefits as an employee in an LCMS congregation.

Please email the LCMS Human Resources department at lcmsjobs@lcms.org if you have any questions.

Financial Matters
Taxes and Ministers
A resource on tax issues for ordained and commissioned ministers.
Congregational Treasurer's Manual
The Congregational Treasurer's Manual provides information on various aspects of the duties of congregational treasurer.

2015 IRS Mileage Rates
Changed on 1/1/2015: IRS has increased the standard business mileage rate to .575¢ per mile. The standard medical and moving mileage rate has decreased to 23¢ per mile. These new rates apply to mileage reimbursements paid to an employee on or after January 1, 2015 with respect to transportation expenses paid or incurred by the employee on or after January 1, 2015.

The rate used for charitable deduction purposes, set by statute rather than IRS, remains at 14¢ per mile.