



**The Eastern District of  
The Lutheran Church – Missouri Synod**

**Eastern District – LCMS  
5111 Main Street  
Williamsville, NY 14221  
May 2021**

## FOREWORD

These guidelines were developed to help Eastern District congregations of The Lutheran Church Missouri Synod make decisions in caring for their professional church workers (Pastor, Educator, Director of Christian Education, Deaconess, etc.). The guidelines were originally prepared in 2001 and endorsed by the Eastern District Board of Directors. Legal questions addressed represent the best advice available and have the support of Synod's legal counsel.

The following guidelines are the product of the President's Office of the Eastern District and endorsed by the Eastern District Board of Directors in meeting on May 7-8, 2021.

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## INTRODUCTION

The Church really is more like a “body” than anything else. People baptized into the name of the Triune God, followers of Jesus Christ, are called “the body of Christ.” (I Cor. 12; Romans 12) The body has different parts, and each part has different functions, but held together in Christ for a common need for each other to fulfill its purpose and potential.

As a body of believers in Jesus Christ, the Church needs continually to care for one another and for those who serve in unique servant–leadership roles in the teaching and/or preaching ministries of the total Church (Eph. 4:11-16; Gal 6:6; I Tim 6:7,18).

Pastors, Principals, Teachers, DCE’s, Deaconesses and other called servants of our Lord and His Church are gifts from God to the people of God (Eph. 4:11-16). All God’s gifts are given for the sake of the people of the whole world. The Lord’s servants need to be cared for.

Time for personal life, family, friendships, continuing professional growth, vacation time and respite are part of the vital support systems that congregations and schools need to provide to those who serve them.

It is a unique privilege for God’s people to share in the important task of bringing the Good News of Jesus Christ to many. In His wisdom, God does call and lead some Christians to serve as full-time professional church workers. Truly these pastors, educators and other church workers are a special gift from God deserving of our love, support and care. Remember that congregational care is not limited to matters of salary. Care includes many expressions of concern, support, prayer and love.

Regular review of the compensation and benefits provided for the professional church workers in your local community is a practice that honors God. May God bless your ministry and the ministry that we do together.

Rev. Dr. Chris Wicher, President  
Eastern District of the Lutheran Church Missouri Synod

## SCRIPTURAL PRINCIPLES

As your congregation considers the compensation it provides for its professional church worker, congregational leaders must review the nature of the office of the ministry and the Scriptural references and principles of that office.

Advising His disciples about their service, Jesus said,

**"Stay in that house and eat and drink whatever they have, since a worker earns his pay." [Luke 10:7]**

Paul wrote,

**"Let spiritual leaders who lead well be considered worthy of double honor, especially if their work is preaching and teaching, because the Scripture says: `When the ox is treading out the grain, do not muzzle him and `a worker deserves his pay." [I Tim. 6:17-18]**

In the Small Catechism Luther included a section called "Table of Duties". Under the heading, "What Hearers Owe their Pastors", Luther cites, in addition to the two Scripture references listed above, these additional references:

**"In the same way the Lord has commanded that those who preach the Gospel should receive their living from the Gospel." [I Cor. 9:14]**

**"Let the person who is taught the Word share all good things with his teacher. Make no mistake about this; you cannot fool God. For whatever a person sows he will also reap." [Gal. 6:6-7]**

**"We ask you fellow Christians, to appreciate those who work with you and who lead you in the Lord and who warn you. Love them and think very highly of them on account of the work they are doing. Live in peace with one another." [I Thess. 6:12-13]**

It is the Gospel of peace with God through forgiveness in Christ [Romans 6:1] that motivates congregations and workers to deal faithfully and responsibly with and toward each other. God's promises are sure,

**"...bring all your tenth parts into the storehouse so there will be food in My temple, and please test Me this way, says the Lord of armies, and see I will open the windows of heaven for you and pour out a blessing for you 'till there is more than enough..." [Malachi 3:10]**

In summary, a professional church worker is called by God to be servant, leader, counselor, care giver, proclaimer, teacher, listener, evangelist and steward to your congregation. Your congregation is called to respond to these benefits and blessings. The response in part is demonstrated as a congregation provides its professional worker an equitable salary, housing, supplemental benefits, vacation time, financial assistance for spiritual and professional growth in a manner that reflects an attitude of genuine care, concern and love for the worker and the worker's family.

## GUIDING PRINCIPLES

Based upon the Scriptural Principles, the following guiding principles are intended to assist your congregation in approaching the task of developing equitable and fiscally sound standards for the compensation of your professional church workers.

The approach taken by these **Guidelines** regarding compensation of professional church workers is direct and uncomplicated. Because of a professional church worker's unique education, experience and leadership responsibility, the professional worker is entitled to adequate compensation (defined as a level of compensation that provides for the physical wellbeing of the worker and the worker's family, thereby releasing the worker from undue financial concern). Removing from the worker undue financial concerns allows the worker the freedom to give full devotion and attention to the performance of assigned duties.

With this basic concept as a guide, your congregation will be led by Christian ethics to address the compensation issues and establish levels appropriate to community standards.

General factors to be considered in establishing adequate compensation for your professional church worker are:

**Commitment** – dedication of self and time to the study of the Scriptures and the teaching/preaching/living thereof; vigilance in caring for people; openness and availability; considering the assigned duties as a calling, not a "job".

**Education** – continued professional growth through seminars, workshops, clinics, institutes, conferences, graduate work, reading of relevant books /journals/publications, etc.

**Experience** – time in the ministry, leading, conducting, or participating in workshops, seminars, etc. for your parish or others; creative or innovative preaching, teaching, planning, organizing, administration, evangelism, assimilation, stewardship, worship, church growth, etc.

**Responsibility** – effective time management; conscientious in role of ministry and responsibility; continued growth in understanding of self and own capabilities; delegation of appropriate responsibilities; awareness and attention to one's own spiritual needs; commitment to God, spouse, children, church – in that order; compassion; preparation for preaching, teaching, meetings.

**Performance** – doing the right job well; administering and delegating appropriately; good use of time, setting goals and objectives for self and congregation; seeing opportunity for ministry and seeking to meet the need; educating, stimulating, motivating, equipping the body of Christ for its ministry; utilizing gifts of people for the work of the church; seeking spiritual growth and development in God's people and the members of the staff.

The last item, **Performance**, is difficult to include in a process to determine compensation for church professionals since they work in matters related to the work of the Spirit. The assessment of the degree to which your church worker meets the above qualities would be at best a subjective and personal judgment.

Congregations who wish to engage in a formal assessment or evaluation of their professional church worker are encouraged to develop a ministry description for their professional church worker. Useful ministry descriptions include not only a listing of the worker's responsibilities, but also expected levels of performance. The worker and the congregation are well served when the "yard stick" to be used to measure performance is commonly known and understood.

The above listing is not included as a "rating sheet" for the assessment of your professional church worker's effectiveness. Rather, the listing is intended to assist you as a Salary Committee to gain a clearer perception of the scope of the responsibilities that a congregation assigns to its worker.

# ESTABLISHING SALARY

## What is Salary?

The word salary is defined as "fixed compensation for services, paid to a person on a regular basis." The adjective "fixed" is important in the definition because beyond this constant, there are many variables to be considered. This portion of these guidelines is provided as an objective standard by which a Salary Committee and a congregation may determine what is an equitable salary for their professional workers.

Four qualifying statements should guide the Salary Committee's and the congregation's deliberations:

- In practical matters, District and District Boards are advisory to the local congregation.
- This manual is a guideline, not a directive. The District believes that our congregational leaders sincerely desire to fulfill their Christian duty that "everyone who is taught the Word, share all good things with him who teaches." (Galatians 6:6)
- This manual is a guideline that should not inhibit a congregation from considering a higher salary for its faithful workers.
- The **total cost** of providing for church professionals is not the same as **salary**.

This last point is perhaps the most misunderstood of the four. For example, in order for a congregation to provide adequately for a professional church worker, it must consider the cost of 1) a retirement program, 2) health care benefits, 3) professional growth opportunities and conference fees, 4) automobile allowance and 5) adequate salary. When these various items are grouped in a congregational budget, there is a temptation to add them together and announce that our worker is "Well Paid". From the worker's point of view, however, only the final item (salary) is available to clothe and feed the family, provide housing, furnish utilities, support children in college, etc. A fair salary comparison of a professional church worker to secular occupations must weigh what is benefit, what is necessary business expense and what is salary.

## Regional Salary Variances

Cost of living varies within the Eastern District. The cost of housing alone varies hundreds of dollars between major cities, suburban, small town and rural property markets. For this reason, the salary computation guidelines available through Concordia Plan Services have a built-in modifier that takes into account the cost of living in the differing circuits/regions of the district.

For further information and assistance in salary computation, go to the District website ([www.LCMSED.org](http://www.LCMSED.org)), pull down the "Resources" tab, scroll down to and click on the "Salary Guidelines".



## **EDUCATION/EXPERIENCE AND RESPONSIBILITIES**

It is recommended that the Area Base Salary be modified on the basis of other considerations. The following are some factors that the Concordia Plans Services Salary Calculator takes into consideration.

### **Education and Experience**

The effectiveness and proficiency of your professional church worker is expected to increase with each year of experience and with additional education. Therefore, congregations should consider including salary increments for experience, profession related college/seminary transcript credits and for degrees earned.

### **Second Career Pastors**

It is becoming very common that many of our clergy enter the ministry later in life after living a fulfilling career in a secular field. It is recommended that these men be allowed an experience factor of one half of the years spent in a secular position.

### **Specific Ministry Pastors - SMP**

The Specific Ministry Pastor (SMP) program is a blessing to our churches. Because of the unusual nature of this program, it is recommended that the salary of Specific Ministry Pastors be calculated using an experience factor calculated in the same manner as a second career pastor, but that the suggested base salary of an educator be used as the starting point for all calculations.

### **Leadership Factor**

A "Leadership Factor" is assigned to some of a congregation's professional church workers. By recognizing this leadership or administrative responsibility as a factor in the determination of a worker's salary, a Christian congregation recognizes the additional workload of service required for effective leadership. Generally, as leadership and administrative responsibilities grow, so should the worker's salary. Two major factors that a Salary Committee or congregation should keep in mind in establishing a salary increment for leadership responsibility are the size of the congregation/school and the number and level of supervisory responsibilities.

### **Other Leadership Factors**

In addition to the leadership roles detailed above, congregations assign to some of their classroom educators special part-time leadership roles such as Director of Music, Youth Ministry, Athletics, etc. Since the nature of such duties is varied, this Guideline has not attempted to develop a general criteria/standard for compensation of these leadership functions.

### **Salary "Gaps"**

As your committee carries out its task of determining what is an equitable salary for your professional worker, it may be found that your current salary is below the suggested amount. This differential is referred to as "GAP".

If your congregation has a GAP between current salary and what it would like to pay its worker, here is one possible approach to remedy the situation. Tell your worker honestly and frankly that the congregation wants to pay the suggested salary, but currently the amount is beyond the means of the

congregation. However, the congregation has determined to close the GAP in 2, 3 or 4 years by reducing the GAP by 60%, 33% or 26% each year. This approach sets a goal for the congregation and lets your worker know that there is a plan to bring compensation up to the recommended levels. The congregation can feel good about its action and the worker will feel good about the effort being made to increase compensation.

### **Ten-Month Workers**

Some called workers serve their congregation for only ten months of the year. There are two approaches that congregations might take in the compensation of such persons.

One, consider the person a full-time worker with responsibilities clustered in ten months, but paid on a twelve-month basis.

Two, consider the person a **quasi-part-time** worker paid for the period of responsibility. If this second, less desirable approach from a ministry point of view is taken, it is suggested that the determination of salary for these persons be calculated as if they were serving for the entire year, and then discounted by 16.67% (2/12ths) to arrive at a suggested salary.

# HOUSING

## Housing Allowance

Called, Ordained and Commissioned [both men and women] ministers of religion are eligible under Section 107 of the 1966 Internal Revenue Code and subsequent revision to exclude from gross income a rental allowance paid to them as part of their compensation to the extent used to rent or provide housing. Details on how a congregation should handle compensation to allow their professional workers to take advantage of this IRS ruling should be obtained by consulting the **Congregational Treasurer's Manual** available from the Lutheran Church, Missouri Synod.

## Worker Owned Housing

Your professional church worker has the opportunity to exclude from gross income, for IRS tax purposes, but not for Self- Employment tax (social security) a "housing allowance", but your congregation must, by Voters Assembly formal resolution prior to the beginning of a tax year, **designate** the amount of the cash salary that is "housing allowance" for your worker to take advantage of this exclusion. The **Congregational Treasurer's Manual** contains sample resolutions that might be used by your congregation.

Commissioned Ministers, both men and women, are eligible under the IRS code to exclude salary designated as "housing allowance" from taxable income. When both a husband and wife are Commissioned Ministers, both may exclude a housing allowance from income, **but the same limitations apply**. The **Congregational Treasurer's Manual** explains the limitations on housing allowance.

All rostered Commissioned Ministers are considered by IRS definition to be **Self-Employed** and subject to Self-Employment Tax. To avoid the Self-Employment Tax, some Commissioned Ministers have elected to be "removed from the roster". This practice is discouraged for many reasons.

The recommended salary guidelines listed above have been developed upon the assumption that your congregation does not provide your professional worker with a residence but includes a "housing allowance" as part of cash salary. If your congregation provides a residence to your worker, the recommended salary must be discounted. If the utilities are provided in addition to the house, the recommended salary may be discounted by an appropriate percentage.

## Self-Employment Tax

All called ministers of religion are considered to be **self-employed** for tax purposes. Therefore, unlike other congregational "employees", the congregation does not pay half of the FICA (Social Security) tax, the professional church worker being obligated to pay the entire tax. Because of this difference, a congregation is encouraged to give their worker the amount the congregation would have had to pay to the U.S. Government in FICA tax if the worker had not been classed as self- employed. This is taxable income for the worker, but it is a way of helping the worker offset the high SS tax he/she is required to pay.

**NOTE:** The **Congregational Treasurer's Manual** will help in making a decision on this matter. The Concordia Plans website also will provide helpful information on the question of self-employment tax.

# SUPPLEMENTAL BENEFITS

## Days Off, Holidays & Vacations

The spiritual, mental, emotional and physical wellbeing of the pastor, educator and other church workers is the responsibility of each congregation. In addressing this responsibility, each congregation is encouraged to establish a weekly "days off" schedule for their workers (2 days off per week is suggested), holiday schedules and adopt a vacation policy for all of its workers. It is important that your workers be encouraged to use their allotted days off and vacation time for the enrichment of their ministry, their personal health and the welfare of their family.

## Concordia Plan Services

It is customary for congregations to enroll and support their workers in the **Concordia Plans**. While these plans are a significant expense to the congregation, they do provide to your worker the utmost of protection for health care and provide a retirement plan that is supplemental to what Social Security offers. The plans are "portable", that is, they allow workers to accept a call to your congregation without benefit "voids" or penalty.

The four programs within the **Concordia Plan Services** are:

- (1) Concordia Health
- (2) Concordia Retirement
- (3) Concordia Disability & Survivor Plan
- (4) Concordia Life Insurance

Details on these plans are described in the bulletins and booklets available from Concordia Plans Services, 1333 S Kirkwood Rd, Saint Louis, MO 63122-7296, (314) 966-7680

## Vacation

Your worker's need for renewal through planned vacation time is essential. As a congregation, you are encouraged to insist that your worker take "time off" in a block of several days or a week. It has been proven that taking off a day or two once in a while does not provide the type of renewal needed. Listed below is a suggested vacation allowance.

### Days of Vacation

[Includes Saturdays & Sundays]

<u>Total Years of Service</u>	<u>Commissioned Ministers</u>	<u>Ordained Ministers</u>
1 - 6 yrs.	14 days * [2 wks.]	14 days [2 wks.]
6 - 16 yrs.	21 days * [3 wks.]	21 days [3 wks.]
16 + yrs.	28 days * [4 wks.]	28 days [4 wks.]

\*In addition to these days, Commissioned Ministers may be allowed the Christmas Recess and Spring Break as "down time". Said "down time" may either be counted as vacation time or a natural refreshment break.

The anniversary date of a worker's ordination or commissioning is normally used in calculating service for purposes of vacation time. Your congregation might find it necessary to calculate vacation time on

an annual basis, thus necessitating that vacation time be pro-rated. Commissioned educators serving on a ten [10] month basis are not normally granted vacation time in addition to the time-off at Christmas and Spring Break.

Some congregations allow their pastor an "off-Sunday" on the fifth Sunday of the month as a weekend away. This practice is to be encouraged as "compensatory" time for the extra duties that are part of holiday seasons.

Days required for workers to attend Eastern District professional church worker conferences and meetings, and attendance at professional seminars and workshops are not vacation time and congregations are discouraged from considering these professional growth meetings as part of the worker's vacation time.

## **Sick Leave**

While it is not the purpose of this Manual to set the congregation's Personnel Policies, it should be acknowledged that providing for time off due to illness is in the best interest of the congregation by protecting the health of your workers. Without such days, there is a risk of having your worker attempting to carry out responsibilities while seriously ill. However, for a congregation to operate in a business-like manner, there is a need to limit the number of sick days allowed to a worker each year.

It is suggested that sick leave be granted in accordance with the Concordia Disability and Survivor Plan, that is, fourteen [14] days per year. After fourteen days of illness, the Concordia Disability Plan provides wage replacement. It is suggested that a worker be allowed one day per month as sick leave with a maximum accumulation of fourteen [14] days.

The Concordia Health Plan encourages preventative health programs by providing an allowance for an annual physical examination. Your congregation is encouraged to insist that your workers avail themselves of this benefit and, if necessary, to supplement the allowance of the Concordia Health Plan to insure an on-going preventative health program for your workers.

## **Personal Leave**

Personal business must occasionally be transacted during regular Monday through Friday business hours. In order to facilitate such transactions, congregations have found it reasonable to allow their professional workers two personal leave days a year.

## **Special Leave**

To cover special cases of emergency, death in the immediate family, etc. a congregation may grant special leave at the discretion of the Board of Elders or Church Council. Special leave should not be considered vacation, sick leave or personal leave.

In addition, special leave might be granted by a congregation to meet civic responsibilities such as jury or military duty.

## **Maternity Leave**

As a congregation committed to the Christian family, it is imperative that a congregation provide for the emotional and financial support of an expectant mother through an adequate period of maternity leave without jeopardizing a staff position that may be needed to support the family. A policy of six to eight weeks is not an unreasonable time to hold a position for the new mother.

Your congregation is encouraged to adopt a policy that allows a pregnant woman to use accumulated vacation and sick leave to ensure an income stream. Workers are encouraged to coordinate time-off during pregnancy and post-natal time with the benefits offered by the Concordia Disability and Survivor Plan.

## **Military Duty**

If your pastor is a military reserve chaplain, or if other professional church workers are members of a military reserve unit, they will need time off to meet their reserve obligations. It is customary for reserve military personnel to be involved in weekend duty once a month and to be on active duty two weeks, usually during the summer.

The weekend duty usually does not interfere with the regular responsibilities of your worker. However, the two weeks of active duty in the summer likely will interfere with regular responsibilities. It is suggested that, since the church worker is paid by the military for active duty, one week of the two weeks of summer active duty be considered vacation time [salaried], and the other as special leave [non-salaried].

If a substitute is required to handle regular responsibilities of your worker, it is expected that your worker will compensate that substitute in accord with the congregation's guidelines. It is also assumed that a pastor/chaplain will make arrangements and compensate a substitute pastor to handle emergencies.

Congregations served by pastors called to active duty are considered "vacant" if the call-up is for an extended period.

## **Sabbaticals and DAWG Days**

After a number of years of service (commonly 7-8 years in a position within a congregation), consideration should be given to the granting of a sabbatical (time off with pay) for the worker. This is often used as a time of renewal or extended study or research. Sabbaticals are often three to six weeks (of time off) or longer. The Eastern District LCMS has sabbatical guidelines available upon request.

It takes a dedicated amount of time to get really serious with God. The problem with setting aside such time for professional church workers is finding large blocks of time dedicated exclusively to the development of a relationship with God. In the hectic rushed schedule of "doing God's work," it is so easy for spiritual energy to drain out. An entire day blocked out each month to develop that close relationship with God is a great secret to keeping a spiritual edge. The Eastern District, LCMS has "Day Away With God" (DAWG) guidelines available upon request.

## **Professional Expenses**

There are some expenses that your professional worker incurs that are related to assigned duties. Since these costs relate directly to service provided to the congregation, they are congregational costs although they are paid "out-of-pocket" by your worker.

## **Auto Travel Allowance**

Auto and travel expenses of your professional church worker incurred in the performance of his/her duties are a "business expense" of the congregation and should not be considered personal expenses to be paid by your worker. A program of reimbursement for auto/travel allowance to the worker can take several forms. Congregations may lease an auto, provide a "flat" allowance, reimburse for miles driven using rates currently allowed by the IRS, etc. Most tax consultants consider reimbursement for miles driven as the best approach to meeting IRS record keeping requirements.

Whatever method the congregation adopts for reimbursement for auto/travel expenses, the workers should be reminded of their responsibility to maintain complete and accurate records to support tax claims should that become necessary. Any allowance provided that is not used to cover cost of transportation must be declared as personal income.

Congregations with several staff members are encouraged to recognize that not only the pastor is required to travel to carry out his ministry and to strive for equity and fairness to all staff members.

## **Meeting Expenses**

Attendance by professional church workers at national LCMS and Eastern District LCMS approved conventions, retreats, conferences and workshops should be encouraged and considered to be part of the business of the congregation. Attendance of all professional church workers at all official Eastern District Conventions and Conferences required by the **HANDBOOK** of the Synod.

Hence, the church worker should not be required to utilize vacation time to attend these events. Reasonable expenses [i.e. registration, travel, meals, lodging, etc.] related to these events should be at congregational expense.

## **Continuing Education**

The Eastern District, LCMS values continuing education for our workers. It is necessary for their growth and the growth of the congregation/school. Workers who continue their education through seminars, workshops, conferences, formal and informal education are a great benefit to the congregation and ministry.

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 to support this program.

It is recommended that clergy be allow two weeks per year paid time away to further their education and that educators are allowed appropriate release time to further their education. It also is recommended that congregations assist workers in meeting registration and tuition fees along with book fees and other sundry educational essentials.

It further is suggested that an appropriate amount be budgeted per year per worker for this purpose. This is not a sum added to a worker's compensation but held in a reserve account until needed. A worker should be asked to submit to the Budget Committee an annual plan for Continuing Education. If

travel is required to participate in the Continuing Education experience, this expense and other incidental costs also should be paid from the reserve account. The worker should not be expected to use vacation time to attend such Continuing Education events.

To facilitate a professional church worker being current in his or her approach to ministry, the congregation is encouraged to include an established amount in the annual budget to assist the worker in the purchase of professional journals, books and memberships in professional organizations.

Funds provided for professional books, periodicals and memberships should not be considered to be part of a church worker's salary.

## **Hospitality**

From time-to-time, your professional church worker may find it important to facilitate the congregation's ministry by having lunch with a prospective member or meet with elders or school board members for breakfast, etc. The cost of such hospitality is part of the business of the congregation and should not be an item that your church worker should pay personally. The congregation should consider providing a fund in the budget from which your church worker might be reimbursed for hospitality extended on behalf of the congregation.



## SUNDRY ITEMS

This section of the Guidelines includes a number of items of a Sundry nature that did not fit appropriately into the previous sections, yet are important considerations for the Salary Committee of a congregation.

### **Vacancy Pastor**

A vacant congregation is defined as a congregation that does not have a full-time called pastor.

A **vacancy pastor** should be compensated adequately for the important service that he provides to a congregation. It is suggested that a vacancy pastor be paid one-half to two-thirds of the previous pastor's salary [exclusive of housing], depending upon responsibilities assumed, plus all out-of-pocket expenses [auto mileage, postage, telephone, etc.].

Vacancy pastors serving during peak activity periods, such as Christmas and Easter, are normally compensated at the higher end of the suggested range.

Typical duties of a vacancy pastor may include preaching, conducting confirmation classes, calling on sick and shut-ins, church council and voters' meetings, adult instruction, weddings and funerals. However, specific duties should be negotiated with the vacancy pastor and the Board of Elders.

The *Eastern District Vacancy Manual* contains the above and other information to guide a congregation through the vacancy process.

### **Guest Pastor Fee**

It is suggested that the congregation establish an honorarium for guest or substitute preachers of \$100 - \$200 plus expenses [auto mileage, telephone, meals, lodging]. The lower end of the range would be appropriate for a single service, and the higher end of the range reserved for multiple services including adult Bible class leadership.

Eastern District congregations are encouraged to invite ordained District staff persons to preach upon occasion. If the preaching is related to the district staff person's responsibility in the District, the honorarium is discretionary, but travel and expense reimbursement is encouraged. If the District staff person is preaching because the pastor is absent or on vacation, the above paragraph applies.

### **Moving Expenses**

If your congregation has called a professional church worker from another site, it is customary for the congregation to pay all necessary and reasonable moving expenses for the worker and family. The utilization of a commercial/professional moving firm indicates to the worker that, as a congregation, you are concerned about the worker's welfare and the protection of his or her personal property.

## **Worker Education Debts**

Many church professionals are graduating from the seminaries and colleges with significant educational debts. They have undertaken these debts in order to be equipped to serve you. A congregation might give serious consideration to assisting these young workers in the repayment of these debts. Such assistance is regular income for the worker and subject to IRS taxation.

## **Civic Club Membership**

Many communities have civic clubs [Rotary, Lions, Optimists, etc.] that meet regularly and include significant community leaders. Having the pastor or school principal participate in such organizations provides community exposure and an increased community awareness of the ministry of your congregation. Congregations should consider assisting their leaders in the annual dues and ongoing expenses for such organizations as a part of the congregation's business.

## **Pastor's Fund**

In the course of his ministry, your pastor will be asked to provide minor financial assistance to persons in need. These requests come to your pastor as your representative, and his financial assistance to persons in need should not be from his personal funds. Many congregations have provided their pastor with discretionary funds to be used in these emergency situations.

Pastors are encouraged to maintain complete personal records on the use of these funds and to report on a regular basis to the elders on the use of such funds