



COMPENSATION GUIDELINES FOR MINISTERS OF WORD AND SERVICE (DEACONS) FOR 2020

The Northwest Intermountain Synod, ELCA

Approved by the Northwest Intermountain Synod Council,
September 2019

TABLE OF CONTENTS:

Introduction:	Page 2
A Theology of Call:	Page 2
Dwelling in the Word:	Page 3
Compensation:	Pages 4-5
Pension and Benefits:	Pages 5-6
Expenses:	Pages 6-7
1. Automobile and Travel Allowance	Page 6
2. Other Professional Expenses	Page 6
3. Expenses for Official Meetings of the Synod	Page 6
4. Continuing Education	Page 6
5. Other	Page 7
6. Moving Expenses	Page 7
Agreement:	Pages 7-9
1. Vacation Time	Pages 7-8
2. Continuing Education Time	Page 8
3. First Call Theological Education	Page 8
4. Mutual Ministry Committee	Page 8
5. Disability and Family/Medical Leave	Page 8
6. Maternity/Paternity or Adoptive Leave	Page 9
Sick Leave	Page 9
Appendix A: Deacon's Reimbursement: Accountable, Non-Accountable ...	Page 10

Introduction:

The enclosed 2020 compensation guidelines for deacons were approved by the Northwest Intermountain Synod Council at its September 2019 meeting. They are provided as a starting point for determining compensation and benefits for deacons. Please keep in mind that these are guidelines and should be used with thoughtful flexibility as congregations work to come up with fair and just compensation and benefits packages. These guidelines cannot possibly speak to all our congregations with their varying financial and personnel resources and expectations. They are encouraged to use the guidelines as minimum standards of financial support and hopefully go beyond them.

Each year a deacon has an additional year of experience which adds value to the shared ministry of the whole congregation. This added experience needs to be considered in providing fair compensation. Therefore, a yearly increase for ministry experience is factored into these guidelines. If the deacon is paid below guidelines, a concerted effort should be made to increase their compensation to meet guidelines. Congregations in such situations are encouraged to create a plan over three to five years to increase compensation to guidelines. Adequate and fair compensation encourages good morale on the part of both professional leaders and the ministry site as they work together to do ministry and mission in the name and Spirit of Jesus Christ.

This document is meant to help congregational leaders complete the Definitions of Compensation, Benefits, and Responsibilities for Ministers of Word and Service Form. It would be helpful to have this form while discussing compensation. It can be found here:

[http://download.elca.org/ELCA%20Resource%20Repository/Compensation and Benefits Word and Service.pdf?_ga=2.122247951.525540713.1568230688-896208811.1535046420](http://download.elca.org/ELCA%20Resource%20Repository/Compensation%20and%20Benefits%20Word%20and%20Service.pdf?_ga=2.122247951.525540713.1568230688-896208811.1535046420)

A Theology of Call:

“Within the Evangelical Lutheran Church in America rostered ministers may serve as pastors or deacons. The process of calling rostered ministers within the life of the church is therefore primarily about discerning God’s will for and God’s call upon the congregation or ministry in which they will serve. Prayerfully, the church calls forth those they believe God can best use to help them carry out their mission together.

Rostered leadership is not a self-called vocation but a unique calling from God through the church to serve and equip the whole people of God. This is so that the church can live together faithfully as the body of Christ, equip the baptized for their work, and fulfill its purpose to proclaim and embody the redemptive intentions of God in the world.”

“A Theology of Call” -ELCA Website

A “calling” implies a mutuality between those rostered people being called and the agency or congregation issuing the call. This mutuality means that congregations and other ministry sites are to live for the well-being of the rostered ministers that they call, and rostered ministers are to live for the well-being of the communities into which they are called, so that together –with the whole church –they might live in Christ for the life of the world. “We do not live to ourselves...” (Romans 14:7)

The Northwest Intermountain Synod embraces Biblical values with regard to the relationship between rostered ministry and congregational life and mission:

- The church is the body of Christ; called to live out the implications of the gospel for the sake of the world. As members of the body of Christ, all members of a congregation provide ministry in

the name of Christ. Rostered ministers that equip the church for the work of mutual ministry are valued. (Ephesians 4:11ff)

- In the Lutheran tradition, in order that the church may be equipped for ministry, high worth is placed on equipping rostered ministry. The personal, ethical, and educational standards required of leaders are valued. (1st Timothy 3:1ff)
- Congregations are to be caring, compassionate communities that are evangelical in seeking and welcoming the "homeless" and the "stranger." Ministers of Word and Service lead us in following God's word in service to the world beyond the community of faith. They equip the church to be so Christ centered that it is outwardly focused. (Matthew 25:31ff)
- Congregations are to continually seek out Christ's calling to mutual ministry in their context. Rostered ministers that inspire an ongoing mutual discernment for ministry are valued. (Romans 12:1-3)

Since a calling implies mutuality and a healthy relationship between a rostered leader and a congregation, it is vital to ground this important conversation about compensation in Scripture and prayer. The following is a suggested way to engage Scripture called Dwelling in the Word. It is also suggested that Romans 12:1-12 would be a good Scripture passage to use for this exercise.

Dwelling in the Word

The 10 - Step Process*

1. **Pray:** Turning to God's Word we look forward to how the Spirit is showing up among us, and we pray, "*Come Holy Spirit, and guide our attention to you, amen.*"
2. **Text:** Make sure everyone has a copy of the passage or use Bibles.
3. **Invite** two different voice to read the designated text; "**Who will read for us?**"
4. **Read** for the first time. Following the first read, allow some silence in between readings.
5. **Read again**, allowing a little more silence after the second reading.
6. **Pair up**
7. **Listen** to your partner's response to only one of three questions: (1) Where was your imagination caught? (2) What word, phrase or idea stood out to you? (3) Where do you hear the Spirit nudging you in this text? *Be prepared to listen well enough to your partner that you could report on what they say, and yes, you may take notes.*
8. ****Revoicing:** Share what you heard from your partners.
9. **Track the conversation:** Designate one person to track the contributions on a white board or large post-it board.
10. **What is God saying?** After everyone has shared, stand back and look at the responses, and ask, "What might God be saying to us **today?**"

*Adapted from *Dwelling in the Word: A Pocket Handbook*, by Pat Taylor Ellison & Patrick Keifert (Church Innovations, 2011).

**These portions of the practice are particularly important for cultivating the kind of listening that we are hoping to build capacity for, suspending one's voice for a bit, while making space for another's voice to be shared publicly.

A: COMPENSATION

1. **Base Cash Salary:** A deacon’s base cash salary is based on several considerations—the number of years of experience, additional factors related to the context of the ministry, cost of living, and job responsibility. Additionally there is one chart for deacons who have obtained a Master’s degree, and another for those who have a Bachelor’s degree. Deacons serving in part-time positions should receive prorated salary and benefits. The information that follows will assist you in determining a starting point for salary. These figures are guidelines and are not intended to restrict a congregation in fairly compensating a deacon beyond these amounts.

The following figures are the Base Cash Salary and do not include pension, medical, social security offset and other ministry expenses.

Deacons with a Master’s Degree:

years of experience	2020 Base Compensation	years of experience	2020 Base Compensation
0	\$45,993	16	\$57,849
1	46,683	17	58,630
2	47,383	18	59,421
3	48,094	19	60,223
4	48,815	20	61,037
5	49,548	21	61,769
6	50,291	22	62,510
7	51,045	23	63,260
8	51,811	24	64,019
9	52,588	25	64,788
10	53,377	26	65,565
11	54,097	27	66,352
12	54,828	28	67,148
13	55,568	29	67,954
14	56,318	30	68,769
15	57,078	31	69,526

experience multiplier:
 1.5% increase for years 1-10
 1.35% increase for years 11-20
 1.2% increase for years 21-30
 1.1% increase for years 30+

Deacons with a Bachelor's Degree

years of experience	2020 Base Compensation		years of experience	2020 Base Compensation	
0	\$41,394		16	\$52,064	Deacon with Bachelor's Degree experience multiplier: 1.5% increase for years 1-10 1.35% increase for years 11-20 1.2% increase for years 21-30 1.1% increase for years 30+
1	42,015		17	52,767	
2	42,645		18	53,480	
3	43,285		19	54,202	
4	43,934		20	54,933	
5	44,593		21	55,592	
6	45,262		22	56,260	
7	45,941		23	56,935	
8	46,630		24	57,618	
9	47,329		25	58,309	
10	48,039		26	59,009	
11	48,688		27	59,717	
12	49,345		28	60,434	
13	50,011		29	61,159	
14	50,687		30	61,893	
15	51,371		31	62,574	

In addition to years of experience since ordination, there are several factors that should be considered when determining a deacon’s salary. Some of these factors are:

- Supervisory Responsibilities for Program Staff
 - \$1500 for supervision of 2-3 program staff
 - \$2500 for supervision of 4 or more program staff
- Additional Education \$1,000 for additional degrees earned beyond a Master’s Degree
- Unusual Cost of Living Expenses
- Size of Congregation/Ministry Site
- Previous professional experience before ordination

B: PENSION AND OTHER BENEFITS

It is expected that the congregation would enroll the deacon in the ELCA Pension Plan, including provision for major medical and dental coverage with family coverage as needed. Information is available at the Portico website: <https://www.porticobenefits.org>

1. **ELCA Pension:** The standard ELCA pension is 10-12% of defined salary, with 10% being the minimum for Rostered Leaders.
2. **ELCA Medical and Dental Insurance:** There is a package of materials from Portico that each pastor and congregation receives that outlines the monthly contribution rates. You can find the latest contribution rates on Portico’s website or by calling them at (800) 352-2876, to work on the amount to put in the budget for this item. Remember they are on Central time and it is best

to save the computation of the pension for the last part of the process, since you will need a complete picture to arrive at the pension figures. The Gold+ package is considered the standard in the Northwest Intermountain Synod.

3. **Other insurance benefits:** Each call and compensation package is unique. This section of the Definitions of Compensation, Benefits, And Responsibilities for Ministers of Word and Service document can be used to clarify those other insurance or benefits, if there are any. Please contact the Synod Office (509-838-9871 or office@ewaidssynod.org) if you have questions.

C. EXPENSES

1. **Automobile or Travel Allowance:** The automobile allowance is considered as reimbursement for ministry-related expenses and is not part of a deacon's salary, if substantiated through an **Accountable Plan**. An allowance of **.58 cents per mile based on IRS rates for 2019** is recommended and is based upon actual miles driven and reported by the deacon. **It is important that reimbursements be made through an Accountable Plan system; otherwise the deacon must pay taxes on them.**
2. **Other Professional Expenses:** Many congregations provide an allowance to offset the expenses a deacon incurs as a part of their daily work. New books, office supplies, computer upgrades, internet access, professional journal subscriptions and other things that a deacon uses in daily work on behalf of the congregation should be reimbursed, either directly or as a budgeted line item. If one uses this plan, appropriate motions must be made by the congregational council at its first meeting after the church's budget is passed and a system for submitting vouchers and receipts for reimbursement established. A recommended figure is between \$150 and \$400 annually for professional books and subscriptions.
3. **Expenses for Official Meetings of the Synod, as reimbursed:** Congregations should provide a policy that sets forth that attendance at conferences, both regional and synodical, are not to be considered vacation time, or if required by the letter of call, synod or bishop, continuing education time. This is a part of the letter of call to the greater church. Congregations should consider providing an allowance so that both deacons and spouses may attend these events. Attendance is necessary to conduct the business of our church and keep deacons and congregations up to date on events in the church. Spouses also need time to be refreshed in the greater vision of the church.
4. **Continuing Education:** The congregation provides funds in the amount of \$1,000-\$1,500, and two weeks each year (including Sundays), for continuing education. Continuing Education benefits the congregation. It allows the deacon to take time to intentionally update and acquire new skills, which is essential for effective, ongoing ministry. The ELCA expects a minimum of fifty (50) contact hours annually in continuing education. A contact hour is defined as a typical fifty-minute classroom instructional session or the equivalent.

5. **Other:** Any other professional allowance or reimbursement is listed here. What follows is a list of common items to list in the “Other” category. Please note this list is not exhaustive.
 - a. **First Call Theological Education** for congregations calling a deacon right out of seminary. It is \$500 per year for the first three (3) years of a deacon’s call.
 - b. **Sabbatical:** There is a growing movement to provide for a three- to six-month sabbatical in congregations. This time away from the congregation is to renew a deacon’s energies and vision. It is an excellent investment in the congregation's future. In a sabbatical, the congregation gets many of the benefits of a fresh start without the additional expenses of a new call process and lost momentum frequently experienced in calling a new deacon. It also provides the benefits of a longer-term service in the parish, as studies show that a sabbatical often extends a deacon’s stay within a congregation. Usually this time away is after a deacon has been in the congregation for at least five (5) years. It is recommended by the Northwest Intermountain Synod for ministry sites to provide a sabbatical every seven (7) years at a minimum.
 By advance budgeting, monies are set aside each year to cover the expenses. During a sabbatical leave, the congregation pays full salary and benefits to the deacon on sabbatical, plus the expense of supply during the period.
 You may not realize it, but the vacation and sabbatical packages are powerful symbols of love and respect for a deacon and these offerings are well noted during the process of calling a new deacon. They are also powerful symbols of health and vitality for a congregation. Both congregation and deacon benefit by the use a sabbatical.
 Please contact the Synod office at 509-838-9871 to learn more.

6. **Moving Expenses:** Accepting a call to a ministry site in the Northwest Intermountain Synod often necessitates a move for the deacon. It is expected that the ministry site reasonably reimburse (or pay for directly) the moving expenses. The amount needed can vary depending upon the distance of the move, size of the household, etc. This amount, and how it is to be paid, should be negotiated as part of the call process. ***Moving expenses are taxable income.***

D: AGREEMENTS

1. **Vacation Time:** Deacons are “on call” day and night, carry heavy responsibilities daily, are often separated from family and relatives for great lengths of time, must regularly produce fresh material for the spiritual growth of parishioners, and are seldom able to take advantage of three-day weekends and other holidays. Therefore, vacation time is a necessary priority for deacons. **It is the Northwest Intermountain Synod’s expectation that all deacons receive a minimum of four (4) weeks annual paid vacation, including four (4) Sundays*.** Keep in mind that part-time deacons cannot be given a straight percentage of vacation time. For instance, if you gave a half-time deacon half of the full vacation leave, the part-time deacon would end up working more Sundays than a full-time deacon, so please keep the 4 Sundays for all deacons.
 - * Unused Vacation Time. In the absence of any other officially recognized agreement or policy about the accumulation of unused vacation days, the synod recommends that congregations adopt the following ELCA Churchwide policy, as follows:
A maximum of ten (10) days of vacation time may be “carried-over” from one year to the

next. No more than ten (10) days of additional vacation time may ever be retained.

2. **Continuing Education Time:** It is the expectation of the Northwest Intermountain Synod that each deacon have a minimum of two (2) weeks, including two (2) Sundays for Continuing Education. Time away for Synod events, such as Synod Assembly, is not to be counted as Continuing Education Time.
3. **First Call Theological Education:** This is required for the first three (3) years that a deacon serves in their first call.
4. **Mutual Ministry Committee:** The Northwest Intermountain Synod encourages congregations to form a Mutual Ministry Committee for each member of its rostered leadership. The function of the Mutual Ministry Committee is to provide a space for conversation between ministerial staff, council and congregational members in order to grow together in ministry. The functions of a Mutual Ministry Committee fall into four areas:
 - a. Identifying professional leadership needs for the congregation, preparing job descriptions, assisting the call or interview committee at the time when a congregation seeks to call a pastor or deacon, or as the exit interview group when a rostered leader leaves. They may also serve as the personnel committee, dealing with other staff.
 - b. Identifying continuing education possibilities with the deacon considering their and the congregation's needs, enabling the rostered leader to participate in such opportunities.
 - c. Providing on-going reflection on the needs and expectations of both minister and congregation, guided by the mission statement of the congregation, and periodically reviewing the call/contract/appointment extended to the rostered leader, as provided for in the Letter of Call.
 - d. Serving as the personal and confidential support group to the rostered minister(s) and spouse (and lay staff), providing opportunities for open communication between congregation and minister, initiating possibilities for reconciliation in times of conflict.

The Northwest Intermountain Synod suggests a Mutual Ministry resource, "Pastor and People, Making Mutual Ministry Work," which can be ordered at <https://www.augsburgfortress.org/store/product/6811/Pastor-and-People-Making-Mutual-Ministry-Work>

A Mutual Ministry Committee may be composed of six (6) members, three (3) to be appointed each year for a term of two (2) years. This committee shall be appointed jointly by the council president and rostered leader (or senior pastor). Committee members will hold no other office in the congregation during their term.

5. **Disability and Family/Medical Leave:** It is expected that a congregation pay full salary and benefits for the first two (2) months if a deacon becomes disabled while serving. It is also recommended that each ministry site develop generous and clear policies regarding extended family or medical leave.

***Military Time:** It is recommended that a congregation develop a policy on Military Time/Leave policy when applicable.

6. **Maternity/Paternity or Adoptive Leave:** It is the expectation of the Northwest Intermountain Synod that a minimum of six (6) weeks of parental leave be given to deacons with full pay and benefits.

***Sick Leave:** Deacons should be allowed to take personal sick days as well as use sick leave to care for immediate family members when ill. Vacation and continuing education time should not be jeopardized by this.

For congregations in the state of Washington: Beginning January 1, 2020, and until December 31, 2020, every employer shall pay to each of their employees who has reached the age of eighteen years wages at a rate of not less than thirteen dollars and fifty cents per hour (\$13.50/hour).

Paid sick leave requirements: Starting January 1, 2018, employers in Washington are required to provide all of their employees with paid sick leave.

- Paid sick leave must accrue at a minimum rate of one hour of paid sick leave for every forty (40) hours worked. This includes part-time and seasonal workers.
- Workers will be eligible to use paid sick leave ninety (90) days after start of employment.
- Workers will be able to carry over up to forty (40) hours of unused sick leave to following year
- Workers will be able to use all accrued hours for authorized purposes.
- For absences exceeding three (3) days, employers may require documentation that shows that the leave was used for an authorized purpose.

The Washington State Department of Labor and Industries says that church workers are NOT exempt from the overtime, minimum wage or paid sick leave requirements.

Appendix A – Deacon’s Reimbursement; Accountable or Non-Accountable?

If a deacon is paid a set amount each month towards the professional allowance or the car allowance, this amount also is taxed and must appear in Box 1 of the W-2. This is called a “**non-accountable plan.**” Because the deacon is considered an employee, the congregation is responsible for the deacon’s expenses, such as professional allowance and mileage. Therefore, all deacons need to be using an “**accountable plan**” for expenses. Reimbursed amounts are not considered taxable income only if the deacon has an “accountable plan.” It is extremely important that churches structure their reimbursement plans to be accountable.

An “accountable plan” has a line item amount in the budget. Each month the deacon submits verification of what was spent during the month (receipts and log of mileage driven). It is strongly recommended that the treasurer then submit a separate check to cover reimbursements.

IRS guidelines for an “accountable plan” include:

1. The church is required to have a written reimbursement plan that must be recorded in the Council minutes. (See below.)
2. The church is required to identify reimbursements either by making separate payment or by specifying the amount of both wages and reimbursement if they are combined in a single payment.
3. The deacon must adequately account to the church for the expenses they wish to have reimbursed. The deacon needs to keep a daily expense book, receipts, canceled checks, and credit card slips as well as an auto mileage log.
4. If a deacon receives an advance of expenses, (e.g. if a deacon is going to a conference or school) the deacon must save receipts and return any excess reimbursement over the expenses for which he/she did not adequately account.
5. A church person other than the deacon needs to examine the substantiating records, which should be kept at least four (4) years by the church.

A written accountable professional expense reimbursement plan might read as follows:

“The parish recognizes the deacon will incur expenses for which the congregation is responsible. Such professional expenses include, but are not limited to the following:

1. Purchases of books, magazines and CDs up to a designated amount.
2. Entertainment of visiting church leaders.
3. Hosting and entertaining local church members and groups.
4. Dues to rostered leader associations and other professional organizations.
5. Professional clothing (robes, stoles, collars, etc.), including dry cleaning.
6. Office supplies, postage.
7. Auto -If a deacon and congregation wish, the auto and professional reimbursement can be combined under one line item which includes mileage reimbursement at IRS recommended rate and professional reimbursement as listed in 1-6.

We name the following person from the congregation (name) who will substantiate the records.”

It is recommended that this person not be the treasurer but perhaps someone from the executive committee, council, or finance committee.