

# COMPENSATION GUIDELINES 2026



Minneapolis  
Area Synod

EVANGELICAL LUTHERAN CHURCH IN AMERICA

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## INTRODUCTION

*Now there are varieties of gifts, but the same Spirit,  
and there are varieties of services, but the same Lord,  
and there are varieties of activities,  
but it is the same God who activates all of them in everyone.  
To each is given the manifestation of the Spirit for the common good...  
For just as the body is one and has many members,  
and all the members of the body, though many, are one body, so it is with Christ.”  
-1 Corinthians 12:4-7, 12*

October 2025

Dear friends in Christ,

Thank you for the varied ways you live and share the gospel love of Jesus Christ in your congregations, communities, and beyond!

These are the Minneapolis Area Synod Compensation Guidelines for 2026. They are meant to be a resource and starting point to assist congregational leaders and church staff as you pray, plan, and discuss matters of compensation for those who serve your congregation. These aren't rules of what you must do, but they offer guidance for compensation and details related to benefits, housing, taxes, and current laws. These guidelines are intended to assist in creating fair and equitable compensation for rostered ministers and lay professionals serving across our synod. That said, they are only guidelines. The congregations of our synod vary, and these guidelines cannot possibly speak to all congregations with varying financial and personnel resources and expectations.

These guidelines emerge from periodic review of current salaries; salaries paid in other synods, denominations, and similar professional fields; Portico Benefit Services and the overall picture of compensation; and Synod staff's ongoing work with congregations.

For 2026, please note:

- We have restructured the format of these guidelines, bringing to the front general information and new laws that relate to all employees. Though it can be tempting to read just the compensation charts, the text of these guidelines includes important information. Please take the time to work through them from the beginning.
- A significant driver of the guidelines is the COLA (Cost of Living Adjustment) issued annually by the U.S. Bureau of Labor Statistics. After some delay, the COLA was issued on Friday, October 24, as 2.8%. The compensation tables have been updated to reflect the COLA increase just issued.

- In the section about Portico Benefits, you'll notice significant changes in Portico's benefit plans for 2026. Please take the time to understand these changes found on their website and call Portico directly with questions.
- A number of newer laws affect employers and their employees. These include Minnesota Paid Leave and Earned Sick and Safe Time. Minnesota and federal employment laws can change at any time. As employers, you should regularly review and update your employee policies and practices, taking into account new and changing laws. Please consult with a trusted employment attorney or Human Resources professional about these matters.
- We have heard that up-to-date employee handbooks can be a challenge for many congregations. To assist, in an [appendix](#), we provide a sample outline that can assist in the up-keep or creation of a handbook. As noted above, please consult with a trusted employment attorney or Human Resources professional when you are creating or updating your congregation's handbook.

Thank you in advance for taking the time to review the Minneapolis Area Synod 2026 Compensation Guidelines. This guideline can be shared with other congregational leaders and can serve as the base for prayerful discussion and decisions guided by the Spirit. With our varied gifts, together we are the body of Christ. Thank you for your partnership and faithfulness.

Bishop Jen Nagel

## ITEMS TO NOTE

Congregations should consider the following during their annual compensation review for all employees.

- Annual cost-of-living adjustments alone are not considered adequate salary adjustments over the course of several years. The cost of living does not factor in years of experience and some of the other factors noted in these guidelines, causing the rostered leader to fall below guidelines over time.
  - If your congregation's employees are paid below guidelines, a strong effort should be made to increase their compensation to meet guidelines. This issue is important and is not related to cost-of-living increases.
  - Changes in responsibility, education, and positive performance reviews should also be factored into annual salary adjustments.
  - Monitor and be aware of the compensation ranges even as long-serving leaders agree to cost-of-living or lower salary adjustments annually. Upon retirement of long-serving leaders, the congregation will be expected to call new rostered leaders at the current compensation guideline ranges. Congregations can be surprised by this potentially significant change in compensation upon calling new leaders and hiring new staff.
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## ITEMS APPLICABLE TO ALL EMPLOYEES

### Benefits

[Portico Benefit Services](http://www.porticobenefits.org) (Portico) provides the benefit program for ELCA rostered and lay employees and their families, providing health, dental, prescription drug, retirement, disability, and group life insurance benefits in one bundled program. Congregations and plan members share the cost of benefits. Check the Portico Benefit Services website at [www.porticobenefits.org](http://www.porticobenefits.org) for more information.

The following benefits are available from Portico and should be offered to all benefits-eligible employees:

- Medical and Dental Benefits
  - The guidelines suggest that the health and dental benefit monthly premium be fully covered for full-time employees of congregations. Each congregation can determine whether they will pay the full monthly premium for spouse and/or family coverage.
  - Health and dental benefits through Portico are available to rostered leaders averaging 15 hours per week for six or more months each year and lay staff who average 20 hours per week for six or more months each year.

- Congregations are required to use Portico Benefit Services for rostered leaders. Congregations are encouraged to use Portico Benefit Services for lay staff but can choose alternative benefit providers.
- Congregations can choose the amount or percentage they will cover for lay staff health and dental benefits. Some congregations will cover the full monthly premium for the employee but require employee contributions for spouse and/or family coverage, for example.
- Larger congregations should be certain they are in compliance with the Affordable Care Act (ACA).
- Employees who are eligible for health benefits through the congregation can decline health and dental coverage if they can demonstrate coverage through another employer-provided group plan (generally through a spouse). These employees are still eligible for retirement, survivor, and disability benefits.
- As part of the medical coverage, sponsored members can participate in tax-advantaged accounts (FSA and/or HSA).
- Information related to health and dental benefits can be obtained directly from Portico.
- You can find contact information for Portico on [their website](http://www.porticobenefits.org) ([www.porticobenefits.org](http://www.porticobenefits.org) or 1-800-352-2876).
- Retirement
  - Portico offers a 403(b)(9) retirement plan with multiple investment fund options.
  - Portico's retirement plan requires participating congregations to make a mandatory retirement contribution for all eligible employees. Please contact Portico for plan details.
  - In addition, employees can make additional salary reduction contributions to their ELCA retirement plan.
- Survivor and Disability Coverage
  - The Portico plans also include survivor and long-term disability coverage.
  - Employees can purchase additional life coverage for themselves, a spouse, and dependents.
  - See additional information under "Time Away from Duties."

Workers' Compensation coverage should be obtained by the congregation to cover all employee types – pastor, deacon, lay staff, full-time, part-time, independent contractors, etc.

## Time Away from Duties

- Vacation Time
  - Rostered leaders:
    - A minimum of four weeks, including Sundays, should be provided to rostered leaders.
  - Lay staff:
    - Congregational policies for vacation time vary significantly for lay staff, generally based on the varying job responsibilities. When possible, the Synod recommends four weeks of vacation time for lay staff.
    - If it is not possible to provide four weeks of time, consider a laddered plan such as two weeks after one year of employment, three weeks after five years of employment and four weeks after ten years of employment. Congregations can choose their own years of service to move to the next ladder rung.
    - When congregations are not able to meet guidelines for lay staff, generous vacation packages can be a helpful incentive.
  - All Employees:
    - Employees working less than full-time should receive the same proportion of vacation time as their average hours per week. For example, an employee working 32 hours per week (75%) should receive vacation time equal to four weeks at 32 hours per week.
      - Some congregations choose to consider vacation time on an hourly basis. This allows the employee flexibility in how they use their vacation time. For example, the employee working 32 hours per week (75%) would get 128 hours of vacation time (32 hours times 4 weeks).
- Sick Time
  - MN Earned Sick and Safe Time (ESST)
    - Effective January 1, 2024, Minnesota enacted MN Earned Sick and Safe Time (ESST) laws.
    - The laws apply to employees who are expected to work more than 80 hours in a given year in Minnesota.
    - There are two options for employers to choose related to ESST:
      - Option 1: The minimum requirement of the law is to provide one hour of ESST for every 30 hours worked with a cap of 48 hours in any given year.
        - ESST is not earned during periods of unpaid leave, while using accrued PTO, on paid holidays not worked,

- or while on workers' compensation leave (unless required by law).
  - Accrued but unused ESST can be rolled over from year to year – with a maximum rollover of 80 hours (amounts over that time are forfeited).
  - The hours are available to use as they are accrued/earned.
- Option 2: Employers can front-load ESST by giving an employee an amount of sick time at the beginning of the year that meets or exceeds the accrual provisions. The front-loaded amounts must be either:
  - 48 hours if the employer pays an employee for accrued but unused ESST at the end of the year, OR
  - 80 hours if the employer does not pay an employee for accrued but not used ESST at the end of the year
- Additional information can be found [online](#).
- Minnesota Paid Leave
  - Effective January 1, 2026, Minnesota will be enacting MN Paid Leave.
  - Benefits are administered and paid by the State of Minnesota.
  - This provides for up to 12 weeks of paid leave and job protection for certain medical conditions and up to 12 weeks of paid leave and job protection for certain family issues (combined total of paid medical and paid family leave cannot exceed 20 weeks in a year).
    - Medical leave:
      - Taking care of yourself for a serious health condition. A serious health condition means a physical or mental illness, injury, impairment, condition, or substance use disorder.
      - Taking care of yourself for this serious health condition may involve evaluation, treatment, inpatient care, recovery, or not being able to perform regular work, attend school, or do regular daily activities
      - This includes childbirth, conditions related to pregnancy, or surgery
    - Family leave:
      - Bonding leave – to care for and bond with a new child welcomed through birth, adoption, or foster placement
      - Caring leave – to care for a family member with a serious health condition



- Military family leave – to support a family member called to active duty
  - Safety leave – to respond to issues such as domestic violence, sexual assault, or stalking
- The state program requires congregations to submit quarterly reports through the State of MN unemployment system.
  - Note: most congregations do not currently have accounts as they are not required to submit unemployment insurance. You will need to create an account and participate in this leave program as a non-profit religious organization.
- In addition, congregations must pay quarterly premiums to the state.
  - The premium rate ranges from as low as 0.66% for certain small employers (less than 30 employees) to a max of 0.88% for all other employers. The rate is paid on the wages of covered employees.
  - Employers, regardless of size, can deduct the premium from employees pay up to 0.44%.
  - As an alternative, employers of any size can choose to pay any percentage of the employees' share of the premiums including paying up to 100% of the total premiums due.
- Congregations have the option to participate in the state-sponsored plan, or they can obtain paid leave insurance through a private plan. The MN DEED site provides [this list](#) of approved private insurers.
- The synod is currently following and awaiting clarification from the State of MN regarding the applicability of Paid Leave to clergy who are self-employed for tax purposes. This would mean Pastors who are self-employed for tax purposes and those deacons who claim self-employment for tax purposes would not be eligible under the program. However, they could opt-in to the program. After opting-in, the Church and Pastor would work together to determine who pays the premium.
  - Please be sure to follow the [DEED](#) website and Synod communications for further updates.
- The State of MN is currently encouraging these 3 steps to get ready for the launch of the program on January 1, 2026:
  - Set Up Your Accounts: You need an employer account and an administrator account to meet the responsibilities under Paid Leave.
    - Register for an Employer Account at [www.uimn.org](http://www.uimn.org).

- Designate a Paid Leave Administrator in your Employer Account at [www.uimn.org](http://www.uimn.org).
  - Create a Paid Leave Administrator Account at [www.paidleave.mn.gov](http://www.paidleave.mn.gov).
- Notify Employees: You must notify your employees about Paid Leave by December 1, 2025.
  - Hang the Paid Leave workplace poster.
  - Provide individual notices to your employees. (sample notices will be available by the state).
- Prepare Your Workplace Policies: There are other important decisions you can make today to make Paid Leave work best for your organization.
  - Explore decisions you can make about premiums, leave policies, and more on the Paid Leave [website](#).
- Additional information on paid leave can be found [online](#).
- Parental Leave
  - In support of caring for a new child, either through birth or adoption, full paid leave of twelve weeks is recommended. Beginning in 2026, a portion of parental leave may be paid by the new Minnesota Paid Leave program.
- Disability
  - Coverage for disability is offered through Portico Benefit Services.
  - In case of disability due to an accident, illness, or surgery, the ELCA disability benefits begin after two months. A Portico plan member must apply for disability benefits within three months of their disabling condition.
    - Any period of disability – beginning date and length of disability – is based on an attending doctor’s recommendation and Portico.
  - It is presumed that the congregation will continue paying salary for the two months prior to the disability coverage.
    - A congregation can deplete the employees sick and/or vacation time first but should continue to pay the employee until disability protection begins.
  - Employers should determine how their disability coverage will interact with Minnesota Paid Leave beginning in 2026. Things to consider may include how the disability coverage will layer on top of payments made to affected employees by the state.

- Sabbaticals
  - After every six years of service in their current call, the Minneapolis Area Synod recommends full-time staff be granted a sabbatical from six weeks to three months with full pay.
  - This sabbatical is in lieu of two weeks of continuing education time.
  - The employee – pastor, deacon, or staff member – is expected to return to the present call for at least one year following the sabbatical.
  - We recommend that congregations have a sabbatical policy. You can find more sabbatical recommendations on the [Synod website](#).
- Overtime
  - The federal overtime provisions are contained in the [Fair Labor Standards Act \(FLSA\)](#). Unless exempt, employees are covered by the Act and must receive overtime pay for hours worked over 40 in a workweek. The rate of pay for overtime hours must not be less than time and one-half their regular rate of pay. There is no limit in the Act on the number of hours an employee aged 16 and older may work in any given workweek. The FLSA does not require overtime pay for work on Saturdays, Sundays, holidays, or regular days of rest, unless overtime is worked on such days. For further guidance, please see [Department of Labor website](#). Noted on that site, is discussion of pending litigation affecting overtime pay.

### Additional Reimbursable Expenses (above salary requirements)

- Automobile Expenses/Allowance
  - A congregation generally has three options in relation to automobile allowance/reimbursement:
    - Reimburse for actual miles driven and reported for ministry-related travel. Reimbursement is based on the mileage rate issued by the [IRS](#). As of January 1, 2025, the reimbursement rate was \$0.70 per mile. The IRS reimbursement rate will be updated each year on January 1.
    - Lease a vehicle for the employee's use for congregational activity. The congregation is then responsible for the actual gas and maintenance on the vehicle.
    - Provide an automobile allowance toward the use of their own vehicle. In that case, they are not eligible for mileage reimbursement but could be eligible for reimbursement of actual gas and/or maintenance on the vehicle.

- Continuing Education
  - Congregations should insist that their rostered leaders and staff take time to intentionally reflect upon, update, and acquire new skills essential for effective, ongoing ministry.
  - Rostered Ministers (Pastors/Deacons)
    - The ELCA expects a minimum of 50 contact hours annually for continuing education (or 150 hours over a three-year period). A contact hour is defined as a typical 50-minute classroom instructional session or the equivalent.
    - Therefore, it is recommended that each year a minimum of two weeks (80 hours) and \$1,000 be made available for continuing education (or cumulative to six weeks and \$3,000 over a three-year period).
    - This additional time is above and beyond vacation time. If not used, the person loses the funds at the end of employment.
    - Bishop's Theological Conference
      - Participation in the annual Bishop's Theological Conference is strongly encouraged for all rostered ministers. Congregations should consider the time and expense for participation in this conference above and beyond the noted continuing education requirements. (Congregations account for these costs in varied ways, such as in a budget line that also includes the cost of sending participants to the Synod Assembly.) The provision for Bishop's Theological Conference was an action of the Synod Assembly many years ago.
    - First Call Theological Education Conference
      - Rostered ministers in their first three years after ordination are strongly encouraged to attend this annual educational time sponsored by the Synod. Attendance at this conference should be supported by the congregation and should not be considered part of their continuing education time and expense.
  - Lay Staff
    - Similar to rostered ministers, congregations should encourage lay staff to intentionally update and acquire new skills for their position.
    - The recommendation for lay staff is a minimum of one week (40 hours) and \$400 be made available for continuing education (cumulative to three weeks and \$1,200 over three years).

- Professional Ministry Expenses:
    - The congregation should plan for reimbursement of professional ministry-related expenses. These expenses may be for books, robes, periodicals, or professional dues, etc. It could also include entertaining and hospitality costs incurred in the performance of the duties of the ministerial office (though many congregations separate these budget lines).
    - A minimum of \$500 is suggested for a rostered minister. A smaller amount should be designated for lay staff.
    - Professional expenses are designated as such by the congregation and acknowledged by the IRS.
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## PULPIT SUPPLY

- The cost of pulpit supply (guest preaching and/or presiding) is borne by the congregation. These are minimum suggestions, and the rate can be determined by the congregation, recognizing the varied contexts across this synod.
    - \$200 for one service
    - \$250 for two services
    - \$50 for each additional service
    - If preaching involves an additional service on another day (e.g. Saturday), add an additional \$75 for that service.
  - The congregation also needs to reimburse the rostered minister for mileage incurred to and from the church site. The rate is the standard IRS rate (see [“Automobile Expenses/Reimbursement”](#)).
  - Candidates awaiting call may provide pulpit supply such as preaching and worship leadership. If there are sacramental needs (presiding at Holy Communion, a baptism), an ordained pastor would need to be involved.
  - [Contact Karen Alexander](#), Administrator for Roster and Call Process, for the current “Pulpit Supply List.”
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## ROSTERED MINISTERS

The term Rostered Minister refers to ordained leaders: Ministers of Word and Sacrament (Pastors) and Ministers of Word and Service (Deacons).

### Compensation

#### Salary

A rostered leader's salary should be based on several considerations – years of experience, size of congregation, job responsibilities, education, cost of living within your community, and other additional factors related to the context of the ministry. Some of these additional factors may include:

- Ratio of staff to size of congregation (based on worship attendance)
  - For example, a solo pastor with no program staff serving a congregation with average worship attendance of 250+ should receive at minimum an additional \$1,000 compensation to reflect the added demands placed upon that solo pastor.
- Supervisor Responsibilities
  - Additional annual compensation for supervising direct reports is suggested as:
    - \$500 for 1 direct report
    - \$1,500 for 2 - 3 direct reports
    - \$2,500 for 4+ direct reports
- Additional Education
  - Additional annual compensation of \$500 to \$1,500 should be provided for earned degrees beyond the Master of Divinity
- Years of Experience
  - When considering years of experience, consideration should be given for years of service in the church as non-ordained staff or secular work which can enhance the person's skills for ministry.
  - The years of service should be negotiated at the time of call.

#### Social Security and Medicare Allowance (Pastors only)

Pastors are considered self-employed for social security purposes and therefore will pay a self-employment tax of 15.3% of their taxable income.

It is recommended the congregation provide a social security allowance to the pastor of 7.65% of their salary. This will be included in taxable income. The 7.65% represents the employer's share of social security and Medicare (FICA) tax paid by congregations for all other employees.

This social security allowance is over and above the salary ranges provided in the tables in these guidelines.

Note: Deacons are treated as “regular” employees with the employer/congregation paying social security and Medicare (FICA) tax of 7.65%, similar to lay staff.

### Additional Considerations

The ranges listed below will assist in determining a starting point for salary. For pastors, the ranges include the housing allowance. When using the salary guidelines, for deacons, they assume a master's degree has been obtained. Deacons without a master's degree should be adjusted downward accordingly.

The cost of benefits and other reimbursable expenses are above these compensation guidelines. In addition, these are intended to be guidelines and are not intended to restrict a congregation in fairly compensating rostered leaders.

### Compensation Table for Rostered Ministers (Pastors and Deacons)

Years of Experience	Salary Range
Graduate	\$73,620
1 - 5 Years	\$74,910 – \$86,000
6 - 10 Years	\$80,670 – \$91,760
11 - 15 Years	\$86,440 – \$97,530
16 - 20 Years	\$92,100 – \$103,250
21 - 25 Years	\$97,870 – \$109,530
26 - 30 Years	\$103,600 – \$115,330
31 - 35 Years	\$109,360 – \$121,310

Rostered ministers serving in part-time positions should receive pro-rated salaries.

Congregations will file a federal tax W-2 annually for rostered leaders (not a 1099 form).

## Housing Allowance or Parsonage

A unique feature of the compensation of pastors is the distinctive tax law regarding housing allowance for ordained ministers. This originated for pastors (and the military) because it was at one time standard for housing to be the “parsonage.” In the MAS, there are fewer than 5% of congregations which include a parsonage. Therefore, these guidelines now reflect the more-standard practice of designating a portion of the pastor’s salary as housing allowance.

- Pastors:
  - The compensation tables provided in these guidelines include both salary and housing allowance in total.
  - The housing allowance is determined by the pastor and submitted to the church council annually. This is based on [IRS Tax Guide for Church and Religious Organizations](#).
  - The church council must include the amount designated for housing in the council minutes prior to the beginning of each new tax year (January 1).
  - The pastor assumes full responsibility for complying with IRS definitions and “cost to provide a house.”
- Deacons:
  - There is considerable discussion about deacons being eligible for housing allowance. As a synod, we will learn more and, in the future, may be able to comment further.
  - We are aware that some congregations are providing a housing allowance, and some deacons are claiming one.
    - As a reminder, this needs to be done in consultation with your personal tax preparer.
    - Congregations providing this allowance need to follow the requirements noted under “Housing Allowance” for pastors.
- Parsonage:
  - The fair rental value of the parsonage should be deducted from the salary ranges noted in the above table.
  - When a parsonage is provided for the pastor, all utility costs and repairs are paid by the congregation.
  - A furnishing allowance should also be provided. This allowance is non-taxable income to the pastor and is to be used for household expenses. This allowance should be designated annually by the church council.
  - A recommendation is also made for the congregation to provide a housing equity allowance to the pastor.



- This housing equity allowance provides financial resources for a pastor to purchase a home upon retirement or when a new call requires the purchase of a home.
- The guideline is a minimum of \$150 per month or 5% of defined compensation, whichever is greater, and should be placed into an account in the pastor's name that accumulates interest.
  - The setup of this account is negotiated between the church council and the pastor.
  - Portico Benefit Services and/or a financial advisor may also be helpful in establishing the most beneficial housing allowance model.

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## LAY STAFF (PROGRAM AND NON-PROGRAM)

### Compensation

#### Salary

Salary for lay staff is based on the same considerations as rostered leaders – years of experience, size of congregation, job responsibilities, education, cost of living within your community, and other additional factors related to the context to the ministry. Some of these additional factors may include:

- Supervisor Responsibilities
  - Additional annual compensation for supervising direct reports is suggested as:
    - \$500 for 1 direct report
    - \$1,000 for 2 - 3 direct reports
    - \$1,500 for 4+ direct reports
- Additional Education
  - Additional annual compensation of \$1,500 to \$3,000 should be provided for earned degrees beyond a bachelor's degree.
  - Additionally, \$3,000 is recommended for those with a seminary degree.
  - An additional \$200 to \$500 per year should be added for each specific certification earned which assists in their role.
- Years of Experience
  - When considering years of experience, consideration should be given for years of service in the church or secular work which can enhance the person's skills for ministry.
  - The years of service should be negotiated at the time of hire.
- Part-Time Service
  - Employees working less than full-time should receive the pro-rated share of the salary as provided in the guidelines for full-time staff.

Lay staff are subject to the Social Security and Medicare employer taxes of 7.65% paid by the congregation.

### Additional Considerations

- The ranges listed below will assist in determining a starting point for salary.
- These guidelines assume a bachelor's degree has been obtained. For staff without a bachelor's degree, the salary should be adjusted downward accordingly.
- The distinction between program lay staff and support staff (non-program) can be significant in terms of salary. Congregations have varying needs based on their size and related responsibilities for support staff. The salaries therefore can vary widely.
- The cost of benefits and other reimbursable expenses are above these compensation guidelines.
- In addition, these are intended to be guidelines and are not intended to restrict a congregation in fairly compensating rostered leaders.

### Compensation Table for Lay Program Staff

Years of Experience	Salary Range
Graduate	\$48,390
1 - 5 Years	\$52,230 - \$54,970
6 - 10 Years	\$56,330 - \$61,290
11 - 15 Years	\$62,710 - \$66,600
16 - 20 Years	\$69,080 - \$74,060
21 - 25 Years	\$75,480 - \$80,450
26 - 30 Years	\$83,290 - \$86,840
31 - 35 Years	\$88,250 - \$93,210

### Compensation Table for Lay Support Staff

Years of Experience	Salary Range
0 - 5 Years	\$34,370 - \$39,700
6 - 10 Years	\$41,010 - \$46,670
11 - 15 Years	\$48,200 - \$52,640
16 - 20 Years	\$55,190 - \$60,580
21 - 25 Years	\$62,140 - \$67,570
26 - 30 Years	\$69,110 - \$74,530
31 - 35 Years	\$76,100 - \$81,490

Congregations will file a federal tax W-2 annually for lay staff.

## OTHER HELPFUL RESOURCES

As you are doing this important work, there are a few samples and resources that may be helpful to you. Please see the list below for links to compensation worksheets and a list of policies and sample language you may use when building an employee handbook.

### Compensation Worksheets

These worksheets are designed to help congregations build a compensation package for the different leaders in their setting, using the synod's salary and compensation guidelines.

- [Compensation worksheet for pastors who own or rent a home](#)
- [Compensation worksheet for pastors who live in a parsonage](#)
- [Compensation worksheet for deacons](#)
- [Compensation worksheet for lay program staff](#)
- [Compensation worksheet for support staff](#)

### Form to Sign When There are Changes to Pastor's Salary

This form is regularly used at the start of a new call. It offers a space to clarify the commitments, and copies are provided to the congregation, the leader, and the synod. It could be used on a year-to-year basis as a way of documenting changes. It is helpful to send a copy to the Synod when significant changes are made (a new title, a big shift in work status, etc.), but not for typical year-to-year adjustments.

- [Definition of Compensation, Benefits, and Responsibilities of the Pastor](#)

### Sample language

If you're also looking to update your employee handbook, this may be a helpful tool. You can use it as a checklist and borrow the sample language. *Reminder: As employers, you should regularly review and update your employee policies and practices, considering new and changing laws. Please consult with a trusted employment attorney or Human Resources professional about these matters.*

- [List of policies and sample language for employee handbooks](#)