

Guidelines to Establish Compensation for Workers In the Churches and Schools of the Florida-Georgia District, Lutheran Church – Missouri Synod

Development of These Guidelines

A Compensation Task Force has developed these guidelines as a resource, and as a result of feedback from a Compensation Consultation that included lay leaders, lay workers, ordained and commissioned rostered workers and District staff. These guidelines have been developed as a resource for congregations (and associations of congregations, and hereafter referred to as “congregations”) in the process of determining compensation of workers.

Please Note:

- “Compensation” refers to Salary + Benefits. “Salary” does not include Benefits.

Intended Use for These Guidelines and Special Considerations

These guidelines have been crafted in an effort to establish some degree of uniformity and practice concerning compensation of workers in the Church. Please consider the following as you review these guidelines:

- Familiarize yourself with the variety of resources that are included on the District website. (www.flgadistrict.org/resources)
- Remember these are guidelines.
- Congregations may need to develop a plan for gradual adjustment to these guidelines.
- Please remember that Scripture teaches that the worker is worthy of honor and an appropriate salary.
 1. “The elders who direct the affairs of the church well are worthy of double honor, especially those whose work is preaching and teaching.” (1Timothy 5:17)
 2. “The laborer is worthy of his reward.” (1Timothy 5:18)
 3. “Let him who is taught the Word share all good things with him who teaches.” (Galatians 6:6)
- Proper care for workers means more than just financial compensation (1Thessalonians 5:12-13). We want our workers to devote sufficient time to their personal lives so that they don’t neglect their own families while being about the ministry of their calling to serve God’s people. Therefore, it is appropriate for workers to receive adequate vacation time and weekly rest.
- Workers and their families also require emotional support as they conduct their ministries, to encourage a joyful sharing of the Gospel. So pray regularly for them and encourage them by your words and actions. Support their need to gather frequently with their peers and colleagues.
- Male and female workers should receive equal compensation for equal work.
- Congregations are encouraged to establish a Worker Care Committee to provide support to workers at the congregation level and as a vehicle for discussing concerns that may arise.
- These guidelines will not cover every calling/hiring situation for professional staff.

Helpful Resources

The District website (<https://flgadistrict.org/resources/>) contains links to a variety of helpful resources some of which are listed below:

- The **LCMS Congregational Treasurer's Manual** which includes sections on Employment Issues (Exempt/Nonexempt Employees) , Federal and State Tax Matters, Administration of the Organization, and Accounting and Finance.
- The **LCMS Employment Resource Manual: please see** <https://flgadistrict.org/personnel-manual/>
- **Worker Benefit Plans: please see** <https://www.concordiaplans.org/>
- **Guidelines and Procedures for Calling a Pastor**
- **Guidelines for Calling a Commissioned Minister of Religion**

Determining a Worker's Salary

The District recommended resource:

CPS Congregation Compensation TOOL

<https://flgadistrict.org/resources/>

CPS Educators Compensation TOOL

<https://flgadistrict.org/resources/>

Helpful information to know when using CPS compensation tool:

1. Position
2. Years of Experience
3. Education Level
4. Additional factor considerations – Range from -15% to +15%
“Additional Factors”: May reflect a congregation’s need or willingness to pay below or above the standard suggested salary. For example, adding a positive factor may indicate that the candidate will take on additional duties that fall outside the normal scope of the position.

CPS Classifications:

Pastor - Senior Administrative	Director of Christian Education	Assistant Teacher
Pastor - Sole/Associate	Director of Parish Music	Teacher
	Director of Family Life Ministry	Director
	Director of Christian Outreach	Head Administrator/Principal
	Deaconess	Assistant Administrator/Principal
	Lay Minister	
		Commissioned
		Non-Commissioned
Educational Levels:		Educational Levels:
Masters		Bachelors
Doctorate		Masters
		Doctorate

Additional Considerations

Calculating Years of Experience: Oftentimes, a professional church worker enters the ministry after serving for a period of time in another profession. Acknowledging that all Christians are called to vocation, and that all Christians are “in ministry” in that calling, consideration of those years of service is appropriate. In addition, provision should be made to recognize the experience, skill and maturity that such a person brings to the ministry. Congregations are encouraged to recognize at least one year of experience for every two years of service in a comparable profession.

Eligibility for Synodical Certification as Commissioned Ministers of Religion: The 2004 Convention of the LCMS passed a resolution calling for congregations to recognize the value of theological training gained by teachers who have completed courses of study that qualify them to be on the Roster of the Synod as Commissioned Ministers of Religion. It is recommended that congregations add a 5% (.05) salary increment for those who qualify. If it is not feasible to do this in one year, it is recommended that the increment be added over the course of 2-5 years.

In keeping with the spirit and encouragement of the resolution to recognize the training of Synodically certified teachers, it is recommended that the same increment of 5% (.05) be applied to all others who have completed courses of study that qualify them to serve as Directors of Christian Education, Directors of Christian Outreach, Deaconesses, Certified Lay Ministers, Family Life Minister or Ministers of Music.

Sabbatical

Please see District website: <https://flgadistrict.org/resources/>

Retirement and Health Plans

Congregations are encouraged to pay 100% of the costs for comprehensive health, retirement, disability, and survivor insurance. Congregations participating in the Concordia Retirement Plan MUST include all eligible workers. The same is true for congregations who participate in the Concordia Health Plan. The National Plan, which is qualified with the Internal Revenue Service, prohibits discrimination against any eligible employee by denying this benefit.

Housing Allowance and Home Equity

Ordained and Commissioned Ministers of Religion are eligible for tax considerations for housing. Congregations must designate a portion of the worker’s salary as a Housing Allowance. A resolution designating the amount allowed must be entered into the congregation’s minutes annually.

See the LCMS Treasurer’s Manual for more information: <https://flgadistrict.org/resources/>

Also, Synod’s legal counsel has designed a housing equity program for congregations whose pastors and/or teachers reside in a parsonage or teacherage.

See the LCMS Treasurer’s Manual for more information: <https://flgadistrict.org/resources/>

Vacation Time

Each congregation should adopt a vacation schedule for its workers. The schedule should be included in the official personnel manual of the church or school, and should be based upon the total number of years of service in Lutheran ministries. The following schedule is recommended for 12 month fulltime workers:

- Up to 10 Years of Service 3 Weeks (Including Saturday and Sunday)
- 11-20 Years of Service 4 Weeks (Including Saturday and Sunday)
- Over 20 Years of Service 5 Weeks (Including Saturday and Sunday)

Personal Leave Time/Sick Leave

The recommended standard for annual personal/sick leave is one day per month worked. Congregations are advised to develop policy that indicates whether or not unused personal and/or sick days are accumulated and carried over from year to year.

Continuing Education

Each congregation is encouraged to provide opportunities for continuing study by its workers. Such provision should include both time and monetary allowance, providing the entire expense as is feasible. Additionally, workers should be expected to be life-long learners, seeking to continually grow personally and professionally.

Pastors Serving as Military Reserve Chaplains

The 1983 Convention of the LCMS resolved, “That we encourage congregations whose pastors are members of the military Reserve to facilitate their pastor’s participation in and fulfillment of the requirements placed upon them as members of our nation’s military forces.” Serving as a military Chaplain raises issues related to compensation for the congregation and for the pastor. The LCMS has developed Reserve/Guard Chaplaincy Agreement and Contingency Planning Document.

Please see District website: <https://flgadistrict.org/resources/>

Conference and Convention Expense

Congregations should reimburse staff members for all required or approved conference and convention expenses. According to Synodical Bylaw 5.61b, “All ordained and commissioned ministers on District rosters are expected to attend meetings of their official conferences or present a valid excuse.”

Auto Allowance and Business Expense

Congregations should provide a mileage reimbursement for miles driven in the conduct of their ministry as well as business expenses incurred by the professional church worker on behalf of the congregation as approved by the IRS. Alternately, congregations may choose to provide an automobile for their workers or they may provide an auto allowance for their workers.

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Moving Expenses

When a congregation Calls a professional church worker, it should pay all necessary and reasonable moving expenses for the worker and his/her family.

See LCMS Treasurer's Manual for more information: <https://flgadistrict.org/resources/>

Jury Duty

It is expected that employees will be compensated according to their regular wage scale when called to jury duty. However, congregations are encouraged to adopt policies that speak directly to any limitations that they may place upon the duration of such service.

Support Staff

Salaries for Support Staff (secretaries, business managers, day care workers, custodians, etc.) vary greatly from location to location. Congregations are encouraged to develop role descriptions for these positions, and to survey the community to determine appropriate salaries and wages. Support staff members are vital to the ministry of every congregation and school. Careful consideration should be given to provide compensation that is commensurate with their duties and responsibilities.