



**Oregon Synod**  
**Evangelical Lutheran Church in America**  
God's Work. Our Hands

Oct 30, 2020

Dear Deacons, Pastors, Congregation Councils and Budget Committees,

Each year the Oregon Synod produces Care and Compensation guidelines. These are designed to help you with conversations about compensation for the coming year. While we as the church are concerned for all our employees (secretaries, musicians, janitors, youth workers and rostered leaders,) we produce guidelines only for our professional, rostered leaders. Here is our 2021 version.

At the back of this packet is a ***“Worksheet for Rostered Leader Compensation.”*** I recommend that you use this worksheet and append it to your Annual Budget or Council Minutes. The IRS requires congregations to note Housing Allowances in a formal budget or minutes of your Annual Meeting if the pastor is to claim a deduction for this money. The bulk of this package offers guidelines for use of the worksheet.

Our 2021 Care and Compensation Guidelines include a 2.1% cost of living increase over the 2020 Guidelines. This increase is based on the CPI-W West index, size class B/C (population under 2,500,000) for the period Sep 2019 to Sep 2020. We also recommend that you compare the salaries of teachers in your local school districts to see what occupations with similar education are paid. The MA +45 category is approximately equivalent to a 4 year M. Div. degree. The OSBA publishes an annual report of compensation and benefits for Oregon School districts and is available online.

I understand that maintaining fair compensation for pastors and deacons is becoming increasingly difficult for some congregations. The truth is that our Oregon Synod Guidelines are often lower than those of similar synods. Those that have problems meeting guidelines are really challenged with capacity for mission issues which are hard to address when putting together a budget. If you face financial challenges I encourage you to ask the larger questions of sustainability and mission in a thoughtful and more relaxed manner during the coming year. We can help you do this if you wish.

I invite us all to give time and attention to the ***“Covenant of Care”*** on pages 9-11 of this packet. This form is designed to help us all - pastors, deacons, congregations and synod staff - focus on mutual opportunities and support. Missional capacity and effectiveness are greatly increased as we commit to common goals in an environment of mutuality and intentional planning. Please complete both the deacon or pastor portion and the congregational covenant, and return a copy to the synod office. I would love to see how you are committing to following the Way of Christ in a mutual, caring way!

Should you need help understanding these Care and Compensation Guidelines please do not hesitate to contact the synod office. Finances and salaries are important in and of themselves. They are also directly related to other issues of transparency, common mission goals, and professional support. We look forward to working together with you in the coming year.

Blessings,

Bp. Laurie Larson Caesar  
Oregon Synod – ELCA

# CARE & COMPENSATION 2021

## For Oregon Synod Rostered Leaders in 2021

*Oregon Synod - Evangelical Lutheran Church in America*

### **THE GOAL: A Healthy Relationship Between Pastor, Deacon and People**

- *Means that there is a mutually shared vision of the congregation and its mission.*
- *Means that there is mutual respect for the gifts and responsibilities that each has.*
- *Means that good communication and collaboration are pursued, especially through an active Mutual Ministry Committee, or other support and conversation, Committee or process.*
- *Means that there is a clearly defined set of goals for the congregation and pastor that have the solid support of the whole congregation.*
- *Means that the rostered leaders are enabled and encouraged to keep their energy, dedication, creativity, and spiritual vitality strong.*
- *Means that compensation is designed to be fair, to acknowledge effort and gifts, and to show appreciation and care.*

### **HEALTHY, VITAL LEADERSHIP Items for the Congregation to Consider**

Caring for the rostered leaders of our church *is* about their compensation ... but it is also about much more. It is about mutual affirmation, goal setting, communication, responsibility and accountability. When done well, this sense of *mutual ministry* can make all the difference in staff morale, attitude, longevity, creativity, and productivity.

These *Care and Compensation Guidelines* are designed to help you shape a complete plan for staff and ministry support. Our work prospers with healthy leaders who are focused, diligent, prayerful, and part of a committed leadership team. “Just” (fair) compensation, health care and appropriate professional support are important. Equally important are a mutual ministry plan between the congregation and pastor/deacon; ministry reviews and evaluations; a strong sense of lay and leader mutuality; and our connection one to another. We hope these guidelines help you towards this end.

### **PLANNING MINISTRY TOGETHER The Work of a Mutual Ministry Committee**

The work of the Mutual Ministry Committee includes developing a process where goals are established by the pastor or deacon and congregation together. Such goals are born in a spirit of earnest desire for faithfulness to the Great Commission. It is vitally important that such goals emerge out of a sharing, caring, collaborative process. The persons responsible for achieving goals must all participate in their development.

#### **Considerations when setting goals include:**

- Goals faithful to God's mission which challenge both pastor and congregation to growth, needed change and faithful stewardship.
- Goals should not be a "to do" list or a listing of normal activities of pastor and congregation. They should identify those ministry tasks that will be central to the pastor's and congregation's work in the coming year. As such they will reflect the deep intent of the congregation's Mission Statement.
- Goals should build on the pastor's and congregation's strengths, *but* they will also challenge both to new levels of effectiveness and learning.
- Pastors or deacons and congregations should identify only three to six goals per year, and then be responsible for their accomplishment. These will focus action and the “regular” work of ministry.

- The pastor or deacon is accountable for his/her ministry to the Congregation Council via the Mutual Ministry Committee.
- The goals should be reviewed quarterly by the pastor or deacon and Mutual Ministry Committee. A final review of the stated goals and a re-negotiation of goals for the coming year are the central tasks of the annual pastoral review which is conducted in anticipation of the conversation about compensation for the coming year.
- The goals are recorded on page 2 of the “Definition of Compensation, Benefits, and Responsibilities of the Pastor” document

---

## INTERLOCKING GOALS

### Vital/Vibrant Congregations

#### God’s Mission in the Local Context

#### Equipped Leaders

*The Oregon Synod vigorously pursues the overarching goals of*

1. **Vital/Vibrant Congregations,**
2. **God’s Ministry in the Local Context, and**
3. **Equipped Leaders.**

*Feedback in Synod Assemblies, congregational Listening Seasons and pastoral conversations in clusters and Convocations have repeatedly affirmed this direction. As lay leaders, deacons, pastors, Mutual Ministry Committees, Councils, Personal Committees and others work on care and compensation goals, they might keep synod goals in mind. These are a good starting point.*

*What does the congregation need to do in the coming year to truly reach beyond itself? What does the congregation need of their pastor, deacon and staff to lead and support in this effort? What are the congregation’s missional goals?*

## Caring for our Pastor or Deacon

In the community of faith, pastors and deacons have particular leadership tasks. Congregational support is key to a healthy leadership. We know that the clearer the mission of a congregation, the better the congregation functions. There are a variety of models to support your pastor, and create a place for conversation about hopes and dreams as well as evaluation and accountability.

One specific model is the Mutual Ministry Committee. The specific shape and frequency of meetings varies a great deal from congregation to congregation. Mutual Ministry committees seek to build trust and support with their pastors, and to encourage their continued growth, competence, and leadership for the community of faith. Clear goals, regular evaluation, and the place for reflection and conversation are essential parts of this important work. The Personnel Committee focuses on all of those employed by the congregation, and is tasked with having policies in place, setting salary, and giving supervision to the staff. (Check your constitution to see how you are comprised.)

Another model is much more informal. Who are the members of the congregation that can provide ongoing confidential support and conversation for the pastor?

One model is to request past congregational presidents to serve on the Mutual Ministry Committee because they know the current issues. Another model is for the pastor to pick one or two members of the congregation, have lunch with them every 4- 6 weeks, for check in and reflection. Sometimes Mutual Ministry Committee members review and edit annual reviews of the pastor. Sometimes they can also assist with sabbatical planning.

A congregational best practice is that support for your pastor be intentional, and connected to your congregation’s mission.

---

*A helpful resource for organizing a Mutual Ministry Committee is the book, Pastor and People: Making Mutual Ministry Work. The book is available for purchase from Augsburg Fortress Publishing House: [www.AugsburgFortress.org/store](http://www.AugsburgFortress.org/store).*

*Oregon Synod Staff is available for consultation on Mission Reviews and Evaluations, Setting Goals and other Mutual Ministry opportunities.*

## OUR COVENANT OF CARE

### Maintaining Vitality, Vigor, and Vision for Ministry

Any and all leaders flourish in nutrient-rich environments of genuine care, mutual support, and Christian encouragement. Their sense of health, worth, and service are invigorated by positive and focused attention to their personal, professional, and spiritual lives. “Burn-out” is too often a product of sagging vision, persistent negativity, and spiritual isolation. The antidote is found in those things that stir the imagination and creativity, that offer thanks and appreciation for work earnestly done, and that create collegiality and partnership.

The *Covenant of Care* (found on pages 9-10) is one way to encourage mutuality in ministry. It suggests concrete ways to support your pastor or deacon in their work, especially in the areas of

- Spiritual reflection and renewal
- Continuing education and professional development
- Mutual conversation, encouragement, review and goal-setting

The congregation is urged to enter some form of a Covenant with their pastor and deacon, *not as a matter of luxury but as a matter of urgency*. Much hinges on the work we do to maintain the vitality, vigor, and vision that our leaders have for their ministry.

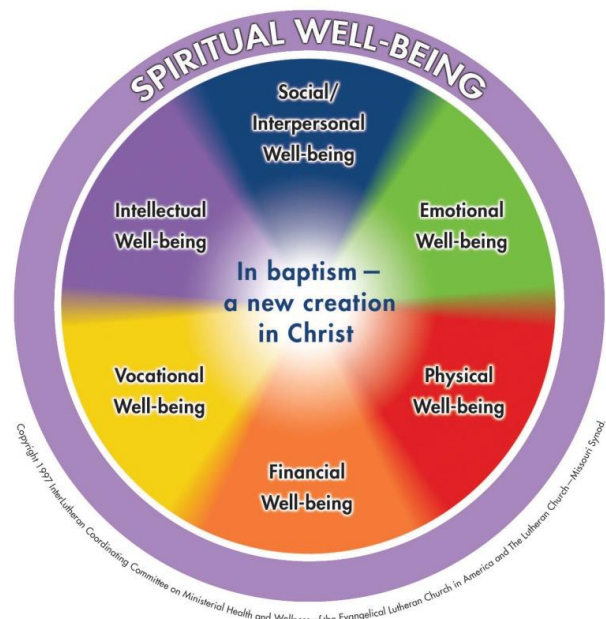


The ELCA urges all rostered leaders covered by Portico Health to be attentive to the well-being of their whole selves by:

- Taking the *Health Assessment* survey annually
- Using the resources of *Care Coordinators* that Portico Health provides at <https://www.porticocarecoordinators.com/>
- Developing their Personal Wellness Account and Flexible Spending Account

The diagram here illustrates the way well-being is a matter of attention to the several key areas of human experience. All of these grow out of our central experience of being a baptized child of God, and all of these are nurtured by our over-arching experience of spiritual wellness.

We encourage conversation around this “Wholeness Wheel” with not only pastors, but with all congregational staff and volunteers.



## COMPENSATION FOR CLERGY

*(Please contact the synod office for Compensation Guidelines for Deacons.)*

### ESSENTIAL FACTORS

#### Clergy Compensation includes:

- I. Defined Compensation
  - a. Clergy Salary
  - b. Social Security Allowance
  - c. Housing Allowance
- II. Benefits
  - a. Pension & Medical Program
  - b. Vacation & Days Off
  - c. Other
- III. Professional Expenses
  - a. Automobile Expenses
  - b. Continuing Education
  - c. Books, Fees & Other Expenses

### I. DEFINED COMPENSATION

Pastors are individuals rostered by the ELCA as leaders with faith, skills, and specific training. They have both a four-year college degree *and* a four-year seminary education.

“**Defined Compensation**” includes Clergy Salary; a Social Security Allowance; and a Housing Allowance. It is figured as follows:

*(The IRS prefers that clergy income be reported on a W2 rather than a 1099 form. Housing Allowance is not reported in Box 1, but in Box 14 (“Other”) of the W2 form.)*

#### I.a. CLERGY SALARY

Determining a fair base salary begins with a calculation of the *minimum* recommended salary which is then adjusted for:

- Level of responsibility
- Education and Expertise
- Initiative and Merit
- Local Cost of Living
- Fairness and Equity
- Growth and Leadership

Oregon Synod compensation guidelines for 2021 are the same as those for 2020 with a simple cost of living increase (2.1%). The formula for calculating compensation has not been changed.

The Oregon Synod encourages full use of this “Care and Compensation” covenant. We believe compensation considerations alone are not sufficient for healthy leader/congregation relations.

(Note: The following schedule is specific to Ministers of Word and Sacrament, i.e. Pastors. We recommend that Ministers of Word and Service, i.e. Deacons, also be compensated in accordance with this schedule.)

<b>2021 Recommended Rostered Clergy Salary</b>		
Years of Experience	Minimum	Maximum
0	\$46,864	\$49,318
1	\$48,220	\$50,713
2	\$49,576	\$52,108
3	\$50,932	\$53,502
4	\$52,289	\$54,897
5	\$53,645	\$56,291
6	\$55,001	\$57,686
7	\$56,357	\$59,080
8	\$57,713	\$60,475
9	\$59,069	\$61,869
10	\$60,426	\$63,264
11	\$61,782	\$64,659
12	\$63,138	\$66,053
13	\$64,494	\$67,448
14	\$65,850	\$68,842
15	\$67,207	\$70,237
16	\$68,563	\$71,631
17	\$69,919	\$73,026
18	\$71,275	\$74,420
19	\$72,631	\$75,815
20	\$73,987	\$77,210
21	\$75,344	\$78,604
22	\$76,700	\$79,999
23	\$78,056	\$81,393
24	\$79,412	\$82,788
25	\$80,768	and ...

## I.b. HOUSING ALLOWANCE

The IRS allows for clergy to be provided a parsonage (with all bills paid, including utilities, repairs, improvements, insurance) or to have a Housing Allowance designated as part of a pastor's salary.

Please note that the cost of housing is *included* in the Salary Guidelines of the previous page. A Housing Allowance is not money “over and above” salary, but a *designation* of how salary is divided. It is to a pastor's benefit to designate a portion of their salary as Housing since they are taxed differently on this amount. The Housing Allowance may be the total of mortgage payments plus insurance and utilities, or it may be rental costs, etc. The pastor must justify the amount of their Housing Allowance to the IRS. So, it is the pastor's responsibility to let the congregation know what portion of their salary should be Housing and what portion is salary. While the pastor will help determine the amount of their Housing Allowance, the congregation is responsible for recording this amount in their financial records.

We recommend you refer to IRS Topic 417, Earnings for Clergy and IRS Publication 517, Social Security and Other Information for Members of Clergy and Religious Workers.

## I.c. SOCIAL SECURITY ALLOWANCE

A congregation pays their pastor as an “employee” in **IRS** terms. However, with respect to **Social Security** a pastor is considered “*self-employed*.” This means the congregation does not and **cannot pay FICA** [7.65%]. It also means that the minister **must pay self-employment SECA** [15.3%] out of their own pocket. It is recommended that the congregation help with a Social Security Allowance for their pastor.

*(The Social Security Allowance should be made over and above the base salary. For example, 7.65% of \$65,000 would be \$4,973. The pastor's total **Defined Compensation** then would be \$65,000 plus \$4,973 or \$69,973 - no matter how the Base Salary and Housing Allowance are divided up. The Social Security offset allowance is not reflected in the preceding Clergy Salary chart.)*

## II. BENEFITS

### II.a. PENSION AND MEDICAL PROGRAM

Full participation in the ELCA pension and benefit plans is expected for the rostered leader and family. The cost is determined as a percentage of “Defined Compensation” (base salary, plus housing or furnishings allowance, plus Social Security allowance). **The pension contribution should be 12% of Defined Compensation.**

The premium for the medical plan (medical and dental insurance, disability insurance, and death benefits) varies according to a schedule. Portico Benefit Services (the ELCA's pension and medical program provider) offers a rate calculator at <https://employerlink.porticobenefits.org/Home/Resources/Calculators.aspx>.

With the advent of the *Affordable Healthcare Act*, Portico now offers four levels of medical coverage from which a congregation may select. The second level (“Gold+”) is roughly equivalent to the coverage that rostered leaders have historically received. The ELCA and Portico now recommend either Gold+ or Silver+ A or Silver+ B plans. The Oregon Synod is continuing to offer Gold+ to staff for 2021, and encourage congregations to review this thoughtfully with their pastor.

Sick leave is assumed, with the congregation paying pulpit supply as necessary. It is becoming standard that a new parent be granted up to twelve weeks unpaid family leave to care for a newborn. The Oregon Synod Personnel Policy states “Unpaid Family Leave will be provided to employees of this synod in accordance

with the provisions of the Oregon Family Leave Act, as it may be amended from time to time, without regard for the number of Synod employees required by ORS 659A.153.” Reasonable leave is usually granted by the Congregation Council to take care of family emergencies. In the case of disability, the minister continues to receive up to two months of salary with full benefits from the congregation before disability insurance begins.

## **II.b. VACATION AND DAYS OFF**

Because of the intense and emotional nature of the work done by a minister, it is important and recommended that the leader be granted four full weeks of vacation time per year in order to tend to family responsibilities and emotional and spiritual refreshment. Vacation is not a reward, but recognition that a person needs time for renewal to be most effective in ministry. It is not necessary that vacation time be taken all at one time. The congregation needs to understand that the equivalent of two days off each week for family time and renewal is also important. Of necessity, it is recognized that the minister is still “on call” during these days. Pastors appreciate members not encroaching on their days off except in emergencies.

## **II.c. OTHER**

Congregations often adopt policies or procedures that are intended to benefit the rostered leader as they grow and “stay fresh” amid their duties and tasks. Such items might include:

- A policy governing compensation during times of illness and hospitalization.
- A policy about unused vacation time.
- A parental-leave policy to allow time away upon the birth or adoption of a child.
- A sabbatical-leave policy for a period of extended study.
- A policy to reimburse certain dues and memberships deemed essential to that ministry context.
- A membership in a health or fitness club.
- Participation in the ELCA’s Flexible Spending Account
- Life insurance coverage.
- Supplemental pension or tax-sheltered annuity contributions.

## **III. PROFESSIONAL EXPENSES**

Clergy receive reimbursement for professional expenses (including automobile use) but this is a matter of reimbursement, not compensation. Professional expenses therefore belong under “administrative” or “operating” expenses in the budget and not under “staff salaries.”

The IRS recommends that ministers be placed on an Expense Reimbursement plan in which business-related expenses are paid to the minister upon submission of an invoice or signed and itemized business expense form. This is in contrast to a system in which the minister is given a flat monthly allowance for expenses (which is reported as income) and then deducts business related expenses.

### **III.a. AUTOMOBILE EXPENSES**

Use of the minister’s automobile for business activity is a congregational expense and should properly be listed under congregational administrative expenses in the budget rather than under compensation. Reimbursement to the minister on a per-mile basis using an Expense Reimbursement plan is recommended. **Please check the IRS website for the 2021 rate when it is available.** Reimbursement is for business mileage only (visitation, meetings, hospital calls, etc.) Commuting to work is not reimbursable.

### III.b. CONTINUING EDUCATION

Continuing education is essential for rostered leaders and other staff to bring fresh insights and resources to the congregation, and for professional growth. Continuing education is a means by which the congregation's leader(s) builds upon and extends knowledge, acquires new skills and grows into more effective ministry. Failure to maintain a regular discipline of continuing education should be regarded negatively in the annual performance and compensation review.

- The congregation and pastor are encouraged to complete an annual learning covenant for the year ahead. The Mutual Ministry Committee is the group that represents the congregation in making this covenant.
- Two weeks are allowed and taken for continuing education each year.
- A minimum of \$700 should be designated in the congregation's annual budget for continuing education. The rostered leader participates by contributing a minimum of \$300 annually.

The minister reports to the Council on the use of money, time and, of course, the learning that has occurred. By mutual agreement, continuing education time can accumulate up to three years for a major project. Funds contributed by the congregation and the rostered leader each year are held in a separate account and forwarded to the leader's next congregation should he/she receive and accept a new call.

An extended leave (sabbatical) of one to three months every five to seven years in the present call is recommended for a pastor. Planning extended leave needs to begin early, with the Congregation Council approving the idea at least six months in advance.

Extended leave is understood to be a time of release from normal duties in order that a pastor may devote extended time to study and renewal. Ministers and congregations have found without exception that an occasional planned extended leave pays rich dividends in the quality and effectiveness of ministry the minister and the congregation share together. Information about such planning is available from the Synod Office.

### III.c. BOOKS, FEES, AND OTHER EXPENSES

Reimbursing the minister for expenses incurred in the course of doing the ministry of the congregation *is not compensation*. But the cost of reimbursement has to be planned. The congregation may adopt a policy to reimburse the minister for costs such as:

- Books, periodicals and professional dues directly related to his/her current ministry.
- Program costs, hospitality costs, charity costs and other out-of-pocket expenses.
- Other theological conferences fees. (All pastors and other rostered leaders are required, by constitution, to attend the Synod Assembly and are expected by the bishop to attend the Bishop's Convocation. These costs should always be part of the annual budget.)

Other staff-related expenses should be budgeted, such as pulpit supply during vacation and continuing education, worker's compensation, a discretionary fund, long distance telephone charges, and registration fees for the Synod Assembly and annual Bishop's Convocation. If your congregation pays into State Unemployment Insurance, the pastor's salary should be included.

***PLEASE NOTE:*** *Congregations with a newly ordained pastor have agreed to a \$500 contribution to be made through the Synod Office for each of their pastor's **first three years of call**. This fee helps support "First Call Theological Education" which the new pastor attends.*



# Our Covenant of Care for 2021

## Pledge of the Pastor or Deacon

For the sake of my **personal health** and well-being I will: *(This section might include commitments to diet, exercise, spiritual direction, etc. The goal here is to share and model good personal practice as part of professional ministry. Commitment to Portico supported health opportunities might be appropriate.)*

---

---

---

---

For the sake of my **professional growth** I will: *(This section might include commitments to a continuing education plan, participation in local community of practice, support group or text study, Transformation Leadership training, etc.)*

---

---

---

---

For the sake of my **ministry** I will: *(This section might include special ministry foci for the year such as an every member visitation, development of a Listening Season, coordinated effort around stewardship, etc. This section should record the pastor/deacon's portion of an agreed upon congregation initiative.)*

---

---

---

---

\_\_\_\_\_, Pastor/Deacon

## Pledge of the Congregation or Agency

For the sake of our **pastor or deacon** we will: *(This section might include commitment to a professional ministry review – (or developing an effective review process) – establishment of a Mutual Ministry Committee, support for a written Continuing Education plan, etc.)*

---

---

---

---

For the sake of our **Mission** we will: *(Congregations are encouraged to commit to participation in the Oregon Synod, development of a focused stewardship process or Listening Season, etc. This commitment should be coordinated with your pastor or deacon.)*

---

---

---

---

For the sake of the **ELCA** we will: *(This section is an invitation to think again about what it means to be a mission point of the denomination as a whole. Commitments here might include increased Mission Support, becoming an active AAMPARO congregation, congregation engagement with the ELCA's proposed Social Statement on Women and Justice, or a stretch commitment to ELCA World Hunger.)*

---

---

---

---

\_\_\_\_\_, Congregation President

## **Pledge of the Synod Bishop and Staff**

- ❖ To be available to congregation and pastor or deacon for counsel and encouragement in the fulfilling of your commitments.
- ❖ To provide confidential intervention and consultation services as needed.
- ❖ To assist with ministry and staff evaluation processes as needed.
- ❖ To hold pastor, deacon and congregation in prayer, collegial regard, and love for your ministry's sake.

In light of personal or congregation commitments made in this Covenant of Care we request the following synod support:

---

---

---

---

---

---

---

*Upon receipt of your **Covenant of Care** and **Worksheet for Rostered Leader Support** you will be contacted relative to the above request and sent a signed copy of our Covenant.*

\_\_\_\_\_, Bishop, Oregon Synod, ELCA

## 2021 Worksheet for Rostered Leader Compensation

NAME _____	2020 AMOUNT	PROPOSED For 2021
<b>I. SALARY</b>  a. Base salary (Excluding housing Allowance) adjusted for experience, merit, size of congregation, responsibility and education [1]  b. Housing Allowance or Furnishings & Equity Allowances [2]  c. Social Security allowance [3]	_____ _____ _____ \$ _____	_____ _____ _____ \$ _____
<b>TOTAL "DEFINED COMPENSATION"</b>		
<b>II. BENEFITS</b>  a. Pension (% of Defined Compensation (DC)) [4]  b. Medical (Varies by DC, age and who is covered) [5]  c. Disability & Survivor benefits (2.2% of DC thru Portico) [6]  d. Vacation [7]  e. Other benefits [8]	_____ _____ _____ _____ weeks _____ \$ _____	_____ _____ _____ _____ weeks _____ \$ _____
<b>TOTAL BENEFITS</b>		
<b>III. PROFESSIONAL EXPENSES</b>  a. Automobile expense reimbursement [9]  b. Time for continuing education [10]  c. Continuing education allowance [11]  d. Books, magazines, and registration fees [12]  e. Other reimbursable expenses [13]	_____ _____ weeks _____ _____ _____ \$ _____	_____ _____ weeks _____ _____ _____ \$ _____
<b>TOTAL PROFESSIONAL EXPENSES</b>		
<b>TOTAL FOR PASTOR'S MINISTRY</b> <i>Salary, benefits, and reimbursed professional expenses as pastor/deacon of this church.</i>	\$ _____	\$ _____

Worksheet footnotes are enclosed in square brackets [ ] and are found on the following page.

**PLEASE NOTE:** *Congregations with a newly ordained pastor have agreed to a \$500 contribution to be made through the Synod Office for each of their pastor's **first three years of call**. This fee helps support "First Call Theological Education" which the new pastor attends. This should be included as a budget item.*

### **Worksheet Notes for Rostered Leader Compensation:**

1. See the chart on page 5 of the Compensation Guide for recommended salary based on years of ordination. The amount shown here should subtract the amount allocated to Housing allowance.
2. **Pastors only:** This is a portion of the base salary obtained from the chart on page 5 of the Compensation Guidelines, not in addition to. Base Salary and Housing allowance, when added together should equal the Recommended Salary obtained from the chart on page 5 of the Compensation Guidelines. Housing allowance must be recorded by the congregation for the pastor's tax purposes. The pastor determines what this amount should be. The official budget (with the Housing allowance as an individual line item) or this document must be in the Council Minutes.
3. **Pastors only:** Social Security Allowance is generally 7.65% of base salary plus housing, offered because pastors must pay their own Social Security being legally self-employed.
4. The Oregon Synod has been recommending 12% Pension for many years.
5. Medical figured in consultation with Portico Health.
6. All enrollees in Portico pay into Disability and Survivor Benefits. This is not optional. The percent of Defined Compensation is the amount being charged for the current year. This amount can be revised by Portico yearly.
7. Four weeks of vacation is recommended. See page 7 of the Compensation Guidelines.
8. See page 7 of the Compensation Guidelines for a description of possible Other benefits.
9. Cost per mile based on IRS guidelines for reimbursing employees.
10. The Oregon Synod recommends two weeks.
11. The Oregon Synod recommends \$700.00 by the congregation.
12. See page 8 of the Compensation Guidelines.
13. See page 8 of the Compensation Guidelines.