

Memorial to the Oregon Synod, ELCA requesting Legislative Work to Clarify State and Federal Tax Laws Regarding ELCA Deacons (Ministers of Word and Service)

WHEREAS, the ministry of Deacons in the Evangelical Lutheran Church in America (ELCA) is recognized as a distinct and vital calling in the life of the Church, specifically in the area of Word and Service; and

WHEREAS, the tax classification of Deacons is often unclear, leading to confusion among those serving in Word and Service roles regarding their employment status, compensation, and eligibility for certain tax exemptions and benefits under both state and federal tax law. The tax disparity between Deacons and Pastors creates a division within the ministry, which does not align with the core values of equality, justice, and fairness that the ELCA upholds in its teachings and practices; and

WHEREAS, there currently exists a discrepancy in the tax treatment between Deacons and Pastors in the United States, where pastors benefit from tax exemptions such as the housing allowance and are treated as clergy for tax purposes, whereas Deacons, despite fulfilling comparable roles and responsibilities, are not afforded the same tax advantages; and

WHEREAS, the lack of clear guidelines regarding the tax status of Deacons creates an undue administrative burden on both the individual Deacons and the congregations or ministries that employ them; and

WHEREAS, clarification of the tax classification of Deacons will help ensure that the ELCA and its leaders are in compliance with both state and federal law, while also honoring the specific calling and nature of Word and Service ministry;

THEREFORE, BE IT RESOLVED, that the Oregon Synod ELCA memorializes the Churchwide Assembly to make an official statement outlining the denominational stance that Deacons and Pastors are regarded as equal tax status, classification, and compensation, ensuring that Deacons are treated equally with Pastors in matters of tax status and benefits, including but not limited to: housing allowance exclusions and income tax implications. And be it further

RESOLVED, that the funding for the implementation of this memorial will be derived from the regular staffing resources of the Churchwide Staff and retained legal personnel, ensuring that no additional financial burden is placed on the church's overall budget for the creation and dissemination of these actions; and be it further

RESOLVED, that the Oregon Synod Assembly memorialize the 2025 Churchwide Assembly of the Evangelical Lutheran Church In America, and requests that this action be pursued by the Churchwide Assembly as a priority matter, to be addressed at the earliest opportunity, resolved by the next Churchwide Assembly, and that a report be made to the Synods regarding the progress.

Submitted by:

Author

Jack Harris Mandeville

Deacon Candidate

West Linn Lutheran Church

Co-Author
Pastor John Barton
West Linn Lutheran Church