



Oregon Synod

## WORKSHEET FOR ROSTERED MINISTER COMPENSATION 2026

Minister Name:

Congregation/Ministry Name:

Location:

For Year:


OREGON SYNOD 2026 COMPENSATION WORKSHEET						
DEFINED COMPENSATION						
	Determining Salary	Formula for Full-Time Call				Total
1. BASELINE SALARY	The Oregon Synod Personnel Committee and Council annually set a "Baseline Salary" for clergy guided by the admonition from Scripture: "Let the elders who rule well be considered worthy of compensation, especially those who labor in preaching and teaching; for the scripture says, 'You shall not muzzle an ox while it is treading out the grain,' and, 'The laborer deserves to be paid'." (1 TIMOTHY 5:17ff.) The phrase, "who rule well", points to the need for a process of appraising performance in addition to this process of determining appropriate salary ranges as steps toward negotiating actual salary amounts. <i>Unlike previous years a salary range is not provided. The salary baseline recommendation is based on the median of the 2025 salary range. If it is the custom of the congregation to use the maximum of the range the 2026 baseline salary should allow for a 3% step increase (years of experience increase) or the congregation should consider advancing a step to ensure that the clergy member receives a fair and appropriate step increase.</i>	Yrs Experience		Yrs Experience		\$
		0	\$ 59,576.83	18	\$ 90,245.89	
		1	\$ 61,281.02	19	\$ 91,949.57	
		2	\$ 62,982.66	20	\$ 93,654.02	
		3	\$ 64,687.87	21	\$ 95,357.95	
		4	\$ 66,392.58	22	\$ 97,062.14	
		5	\$ 68,096.00	23	\$ 98,765.31	
		6	\$ 69,800.45	24	\$ 100,469.50	
		7	\$ 71,503.87	25	\$ 102,478.85	
		8	\$ 73,515.01	26	\$ 104,528.38	
		9	\$ 74,910.72	27	\$ 106,618.88	
		10	\$ 76,615.68	28	\$ 108,751.36	
		11	\$ 78,319.62	29	\$ 110,926.34	
		12	\$ 80,022.53	30	\$ 113,144.83	
		13	\$ 81,727.49	31	\$ 115,407.87	
		14	\$ 83,430.40	32	\$ 117,715.97	
		15	\$ 85,134.34	33	\$ 120,070.14	
		16	\$ 86,838.53	34	\$ 122,471.42	
		17	\$ 88,542.72	35	\$ 124,920.83	

2. PART-TIME CALL ADJUSTMENT  (if applicable)	The above salary is based on a full-time call. If the clergy member has a Call that is less than full-time (40 hours/week), adjust the salary based on the percentage of full-time of the call.	Multiply the full-time baseline compensation figure times the percent of call. e.g. For $\frac{3}{4}$ Call multiply times 0.75, for $\frac{1}{2}$ time Call multiply by 0.5. <i>The suggested salary for <math>\frac{3}{4}</math> time and <math>\frac{1}{2}</math> time call is listed in the Compensation Guidelines</i>	\$
3. COST OF HOUSING ADJUSTMENT	The Oregon Synod covers a large, economically diverse area with housing costs varying widely within and between the Portland metro area, Oregon coast, Central Oregon, Eastern Oregon, Willamette Valley and Southern Oregon A cost of housing adjustment to the base salary acknowledges the diversity	To determine this figure: <ol style="list-style-type: none"> <li>1. Log onto <a href="http://www.zillow.com">www.zillow.com</a></li> <li>2. Enter Zip Code in the search bar (For sale)</li> <li>3. Scroll to bottom of page (below "Real Estate &amp; Homes for sale in XXXXX")</li> <li>4. Find median sales price listed under "XXXXX Homes by Zip Code"</li> </ol> <p>If the average housing cost exceeds \$500,000, multiply the average housing amount that exceeds \$500,000 by 0.03 (3%) to determine the housing adjustment that should be added to the base salary.</p> <p><i>Please note that this is NOT "housing allowance" as defined by IRS regulations but rather a way to acknowledge higher costs of housing in many of our congregational service areas.</i></p>	\$

4. EDUCATION AND STAFF LEADERSHIP COMPENSATION	As per most professional compensation systems, we acknowledge the value of acquired skills, wisdom, experiences, and responsibility. Lutherans have long expected that their rostered ministers be well-educated, recommend additional salary for clergy persons for additional degrees, of MA, MTh, DMin, PhD, ThD, or STM. In addition, the size of the congregational workforce that the clergy member is responsible for supervising deserves additional compensations. The following recommendations should be added to the clergy base salary.	Additional Degree(s): Add \$500 to \$1500  One Direct Report: Add \$500 2-3 Direct Reports: Add \$1500 4 or more Direct Reports: Add \$2500	\$
5. TOTAL BASELINE SALARY		Add the total from section 1 or 2, 3 & 4	
6. HOUSING ALLOWANCE (PORTION OF SALARY TO BE GIVEN AS HOUSING ALLOWANCE)	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. 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 The IRS allows Housing since they are taxed differently on this amount.	Log the amount (total portion) of total baseline salary the minister would like to receive as housing allowance.	\$

7. ADJUSTED BASELINE SALARY		Enter the remaining salary portion after the housing allowance has been defined (subtracted).	\$
8. 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.	<p>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.</p> <p>Multiply the totals from sections 6 &amp; 7 by 0.0765 (7.65%)</p>	\$
<b>9. TOTAL DEFINED COMPENSATION (add sections 6, 7 &amp; 8)</b>			\$

*Proceed to page 6 to calculate benefits and professional expenses*

<b>BENEFITS</b>		
	<b>Information</b>	<b>Total</b>
10. RETIREMENT	Synod recommends 12% of defined compensation, for full and part-time Call	\$
11. MEDICAL	Medical amount varies by age, defined compensation, and people being covered. Amount is determined by consultation with Portico.	\$
12. DISABILITY AND SURVIVOR BENEFITS	All enrollees in Portico pay into Disability and Survivor Benefits (not optional). The percent of defined compensation is a fixed amount being charged for the current year. Portico reviews this amount yearly.	\$
<b>13. BENEFITS TOTAL</b>		\$

<b>PROFESSIONAL EXPENSES</b>		
14. MILEAGE REIMBURSEMENT	Cost per mile based on IRS guidelines for employees. Rates are adjusted annually and can be found at: <a href="https://www.irs.gov/tax-professionals/standard-mileage-rates">https://www.irs.gov/tax-professionals/standard-mileage-rates</a> . Provide estimated dollar amount here.	\$
15. CONTINUING EDUCATION	The Oregon Synod recommends at least \$700/yr	\$
16. BOOKS, PERIODICALS, AND REGISTRATION FEES	Professional expenses are not “compensation” but operating costs and belong under “administrative” or “operating” expenses in the budget. 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. See page 13 of the Care and Compensation Guidelines for more details.	\$
<b>17. TOTAL PROFESSIONAL EXPENSES</b>		\$
<b>TOTAL COMPENSATION (sections 9, 13, &amp; 17)</b>		\$

<b>TIME GIVEN FOR VACATION</b>	The Oregon Synod recommends four (4) weeks for those whose Call is full-time and/or part-time.	
<b>TIME GIVEN FOR CONTINUING EDUCATION</b>	The Oregon Synod recommends two (2) weeks for those whose Call is full-time and/or part-time.	