



Southern Ohio Synod  
Evangelical Lutheran Church in America

## 2024 COMPENSATION STANDARDS Ministers of Word and Service (Deacons)

### **SUMMARY OF CHANGES FROM 2023**

- Increased salaries by 6.5% in keeping with a Consumer Price Index increase of 6.5% for 2023

Year	Salary
0	\$63,105
1	\$63,868
2	\$64,631
3	\$65,395
4	\$66,158
5	\$66,921
6	\$67,685
7	\$68,447
8	\$69,211
9	\$69,973
10	\$70,737
11	\$71,500
12	\$72,263
13	\$73,025
14	\$73,789
15	\$74,553
16	\$75,317
17	\$76,079
18	\$76,842
19	\$77,607
20	\$78,216
21	\$78,827
22	\$79,437
23	\$80,048
24	\$80,659

Year	Salary
25	\$81,270
26	\$81,728
27	\$82,186
28	\$82,645
29	\$83,100
30	\$83,558
31	\$84,017
32	\$84,476
33	\$84,933
34	\$85,390
35	\$85,850
36	\$86,307
37	\$86,764
38	\$87,223
39	\$87,681
40	\$88,139

**TABLE 1** Base Salary for Ministers of Word and Service (Deacons).

## Part 1: FICA and Housing Allowance

### **SOCIAL SECURITY (FICA) COVERAGE AND HOUSING ALLOWANCE**

IRS identifies lay leaders as employees. Congregations are responsible, therefore, to see that the appropriate FICA obligation is met.

The office of the ELCA Secretary advises that deacons, due to the nature of their work and the IRS definition of clergy, are not eligible to receive part of their pay as a housing allowance.

## Part 2: Expenses

### **AUTOMOBILE EXPENSES**

When a deacon is required to use her/his automobile in carrying out his/her ministry and responsibilities, the use of the automobile should be considered a business expense of the congregation. The congregation may negotiate with the deacon to:

1. Lease or purchase an automobile for use by the deacon and pay all related expenses; or
2. Pay a cents-per-mile reimbursement for actual business miles driven at the current IRS rate when the deacon uses his or her automobile (Check the IRS website at [www.irs.gov](http://www.irs.gov) for the latest business mileage reimbursement rate.); or

3. Pay the deacon a monthly allowance, which is reported to the IRS as taxable income.

**It is recommended that the congregation budget \$3,000–\$4,000 per year as Automotive Expenses/Reimbursement, depending on local conditions.**

## **PROFESSIONAL EXPENSES**

Professional expenses include books, professional journals, magazines, vestments, and other costs that are necessary for the deacon to carry on an effective ministry in the congregation. The congregation may negotiate with the deacon to either:

1. Pay all professional expenses as they occur with no maximum; or
2. Pay all professional expenses as they occur up to a maximum allowance; or
3. Establish an expense allowance paid in equal monthly installments which must be reported as taxable income.

**It is recommended that the congregation budget \$400 per year as professional expenses.**

Congregations may want to consider increasing professional expense allowances at certain times, such as after a move or during periods of increased continuing education. It shall be understood that purchases are the property of the deacon.

## **CELL PHONE ALLOWANCE**

It is common today that the deacon is reachable by cell phone and that, in fact, much of the phone communication between deacon and the congregation will take place via cell service. As a result, the congregation needs to compensate the deacon for the use of their cell phone plan. The congregation may negotiate with the deacon to either:

1. Provide the deacon with a cell phone for church business, or
2. Pay the cost of the deacon adding an additional cell phone for church business, or
3. Reimburse the deacon for the use of their personal cell phone.

**It is necessary that the congregation budget \$1200 per year — single line cost of cell service (\$100 per month) — as communication expenses.**

## **INTERNET ALLOWANCE**

The Internet is an essential piece for carrying on the ministry of the church. At least a portion of the deacon's Internet costs should be covered by the congregation. It is suggested that the congregation reimburse the deacon monthly for an agreed upon amount.

**It is necessary that the congregation budget basic internet expenses as described above or \$1080 per year.**

## CONTINUING EDUCATION ALLOWANCE

Continuing education is an investment in the ministry of our deacons. It is important for deacons to improve or acquire skills, and experience personal and professional growth for a more effective ministry. The ELCA recommends that deacons have a minimum of 50 contact hours of continuing education per year.<sup>5</sup> In addition to vacation, therefore, congregations are encouraged to make available at least two weeks per year (including two Sundays) for deacons to engage in continuing education.

**It is recommended that the congregation budget a minimum of \$1,200 per year** to assist the deacon in meeting the costs of tuition, books, supplies, travel and living expenses while on educational leave, as well as continue the deacon's regular compensation.

Continuing education time and allocated funds accrue to an individual deacon in relation to a call in a particular congregation. When a deacon leaves that specific call, accrued continuing education time and funds are forfeited. Additionally, continuing education time and funds may not be transferred to a deacon who replaces a deacon in a place where such time has accrued.

## Part 3: Benefits

### PENSION, HEALTH, SURVIVOR AND DISABILITY BENEFITS

Congregations shall sponsor the deacon in the Pension and Other Benefits Program of the ELCA, Portico Benefit Services, which provides retirement, disability, survivor, and medical-dental coverage. Sponsorship will include medical-coverage for the deacon's spouse and children unless they have other employer-provided group medical insurance coverage and the deacon consents to waiving medical-dental coverage for them under the ELCA program.

Portico currently offers a range of plans to best match the deacon's healthcare needs. Some plans offer a healthcare spending account that allows both the deacon and the congregation to set aside money the deacon can spend on any medical expenses. Whichever plan the deacon believes is best fit to the deacon's family, **the congregation should budget for Portico's GOLD level coverage, regardless of which plan the deacon chooses.**

As deacons and their covered spouses age they will eventually enter Medicare. Before this happens, the congregation is strongly urged to contact Portico Benefit Services and negotiate a plan for both deacon and family to be properly covered, including Medicare gap coverage.

Portico Benefit Services adjusts contribution rates annually based on current economic and regional realities. The board sends a letter to each congregation in mid-August that delineates the figures for the next year. The most current contribution rates may be also acquired by visiting the Portico Benefit Services web site and following the instructions for its easy-to-use contribution rate calculator at <http://www.porticobenefits.org>. Portico Benefit Services is happy to answer questions about their benefits programs. Call them at their Service Center at 1-800-352-2876 or 1-612-333-7651.

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<sup>5</sup> 1997 Churchwide Assembly minutes, p 171.

## Part 4: Other Considerations

### ADDITIONAL SALARY CONSIDERATIONS

Our congregations come in many sizes, yet these standards use years of service as the prime factor of setting the salary of the deacon. This is because different size congregations require different **skill sets**, though these skill sets overlap to a certain degree. A larger congregation or one that finds itself financially well blessed might well afford to pay its deacons a higher salary than proposed in this document and can add an additional amount to salary to line 4 in Table 3. Such a congregation is urged prayerfully to do exactly that.

When a **vacancy** occurs in a staff ministry the remaining rostered leaders are naturally asked to shoulder extra duties and work extra hours to sustain the ministry of the congregation. At such time a bonus for extra work is appropriate and needs to be added to the remaining rostered leaders' salaries for the duration of the vacancy.

#### **Deacons Covering Word and Sacrament Duties.**

When the congregation asks and the Bishop authorizes a deacon to take on the regular duties of a congregational pastor, including presiding over all sacraments, the deacon should be compensated according to the standards for **Ministers of Word and Sacrament (Pastors)**, **Housing Allowance Provided**.

### SUPPORTING ROSTERED MINISTERS' HEALTH AND WELLBEING

The church recognizes that its rostered ministers are gifts from God and, like all such gifts, require careful stewardship. Such care is the responsibility of every expression of the church. This section discusses the ways in which the congregation cares for its rostered ministers and promotes the careful stewardship of their energies and gifts. Such careful stewardship is intentional care not only of the rostered minister, but also of the congregation and the larger church. People grow best in their discipleship in healthy congregations and are best served by healthy leaders.

#### **HEALTHY LEADERS: Resilient Leaders Shape Healthy Faith Communities**

Healthy, resilient leaders shape healthy, resilient faith communities. Congregation members and organizations are called upon to provide their leaders with sustainable livelihoods as well as time to tend their well-being.

- The ELCA has long advocated for a careful stewardship of our rostered ministers' health and wholeness. As stated on the ELCA website regarding health and wellness:

*Physical and mental health is an essential component of a Christian vocation and is God's intention for every human being. It is vital to our well-being and helps strengthen relationships and enhance our Christian service in our communities and world. Promoting good health is our shared endeavor with God, just as caring for our neighbor's health is an expression of Christian love and service.*

- Many rostered ministers suffer from stress, being overweight, high blood pressure and/or high cholesterol, much of which stems from their vocational responsibilities.

These unhealthy conditions not only reduce their effectiveness and quality of life, but also contribute directly to the rising cost of the congregation's cost for healthcare benefits.

- To ensure healthy ministers and to help control rising insurance costs, rostered ministers are encouraged to participate in Portico's annual wellness program.
- Rostered ministers and congregations are encouraged to work together to identify methods of safeguarding and improving the physical, emotional, social, intellectual, vocational, and spiritual health and well-being of their rostered ministers.
- Such a discussion should define specific and mutually beneficial practices that respect a rostered minister's personal time, establish reasonable work schedules, and encourage a healthy lifestyle.
- Additionally, congregations are encouraged to promote self-care to ensure healthy congregations and healthy leaders.

## **WORK WEEK**

It often seems that the work of ministry is "never done" and that there are never enough hours in the week. However, rostered ministers, like anyone else, need time off from work to replenish and re-energize.

- Rostered ministers should have two full days off per week. These days off should be granted and encouraged to be free from ministry-related responsibilities.
- For the well-being of the rostered minister and health of the congregation, rostered ministers should not schedule work that exceed 50 hours in a single work week.
- The rostered minister's schedule (days/hours) may be negotiated as necessary.

## **HOLIDAYS**

The responsibilities of rostered ministers often means that they are unable to take advantage of the three-day weekends and other holidays, such as Christmas and Easter, that most other people are able to observe.

- It is recommended, therefore, that the nine to eleven holidays observed by the general public, plus three floating personal days, should be designated as observed holidays by the congregation.
- Considerations should then be given, and rostered ministers should be encouraged, to take these days off at another time during the week whenever they cannot be observed because of deacon responsibilities.

## **VACATION**

- A minimum of four weeks of paid vacation (including four Sundays) per year is recommended.
- Additional vacation time may be considered and negotiated between the rostered minister and their congregation.

## **PERSONAL LEAVE FOR FAITH AND SABBATICAL LEAVE**

Personal Leave for Faith or Sabbatical Leave may be offered by the Congregation for all rostered ministers.

- For rostered ministers serving in the Southern Ohio Synod please see the Personal Leave for Faith document<sup>6</sup> for guidance in planning for this special time away for faith renewal.
- Personal Leave for Faith for the purpose of faith renewal is designed to offer means for planning for time away for faith renewal in congregations that do not have Sabbatical Leave policies or for whom extended leave may not be feasible.
- Personal Leave for Faith is as a means for faith renewal and does not override any Sabbatical leave policies a congregation may already have in place.
- Some congregations offer guidelines for Sabbatical Leave for rostered ministers. This time away is to be negotiated and planned in these congregations between the councils and the rostered ministers.

## **HEALTH AND FAMILY LEAVE**

Rostered ministers shall be provided with six workweeks (additional time may be negotiated) of paid leave, per year, with full salary and benefits for any of the following reasons:

- For the birth of a child and to care for the newborn child,
- For the adoption of a child and to care for the newly adopted child,
- For the care of an immediate family member with a serious health condition, and
- For a personal serious health condition in which the rostered minister is unable to work,
- For bereavement Leave to grieve and heal from the loss of a family member. Because self-care is essential for rostered ministers to maintain their personal and professional health, it is recommended that rostered ministers take one week to ten days, per incident.

## **CHURCHWIDE AND OTHER COMMITMENTS**

It is important to remember that rostered ministers are called by and to the whole church for service in both the church and in the world; this is the connectional nature of our church, serving together.

- Rostered ministers may be called to serve in ways that take them beyond the congregation.
- Examples may include church-related activities such as serving as a Bible study leader or chaplain at a church camp, or on a synodical or ELCA committee or task force.
- In any case, this “extended ministry” should be carefully and prayerfully considered with the congregation council so that these duties do not disrupt the care for the congregation.

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<sup>6</sup> <https://southernohiosynod.org/wp-content/uploads/2021/06/personal-leave-of-faith-approved-by-synod-council-2017.pdf>

- This time should be regarded as an extension of the congregation's ministry and should not be considered as vacation time.
- Additional responsibilities outside the congregation (which may include National Guard/Reserve duty or a teaching assignment at a college or seminary) are not seen as an extension of the congregational ministry, but a personal responsibility of the rostered minister.
- These responsibilities are often not negotiable in time and scope. The rostered minister and the ministry setting will need to address these in a case-by-case basis to ensure that leadership and pastoral care coverage is available during these times.



## Appendix A

### SIMPLE EXAMPLE

As an example, let us consider a congregation that is calculating the salary and cost of the ministry of a deacon who has been serving for 12 years, and who has a spouse and child. Using the figures in Table 1., they would arrive at the following simple breakdown:

	Negotiated Compensation	Compensation Standard
Salary	72,263	72,263
Benefits		
Health & Pension	36,054	
Continuing Education	2,000	1,200
Professional Expenses	400	400
Cell Phone Expense	1,200	1,200
Internet Expense	1,080	1,080
Automobile Expenses	3,000	3,000
<b>Subtotal - Benefits</b>	<b>43,734</b>	
<b>Total Compensation</b>	<b>115,997</b>	

**TABLE 2:** A SIMPLE SALARY STATEMENT for a Deacon with 12 years of service

As the congregation begins the discussion with this deacon it might begin looking at this table to consider the financial implications of calling this deacon. After the deacon and congregation have come to agreement on this salary the congregation must remember that it will be responsible for further costs associated with FICA.

## Appendix B

### DETAILED EXAMPLE

Though the simple example in Appendix A above is sufficient for understanding the total compensation of the deacon, further detail is needed for the **congregation's treasurer**. Below, the compensation is broken down further so the proper filings with the Internal Revenue Service can be made and so that the proper contributions to Portico can be calculated.

Line	Item	Calculations	Negotiated Compensation	Standard	Comment
	<b>Salary</b>				
1	Base Compensation		72,263	72,263	See Table 1, Year 12
2	Merit Increase	0	0		
3	Local Cost of Living Adj	0	0		
4	Additional Negotiated Salary	0	0		
5	<b>Total Salary</b>	<b>72,263</b>	<b>72,263</b>		<b>Sum: Lines 1 to 4</b>
6	Defined Compensation (for Portico)		72,263		Copied from Line 5
7	Compensation from Table 1		72,263	72,263	
8	IRS Taxable Compensation	67,853			Copied from Line 5
	<b>Benefits</b>				
9	Health & Pension	36,054			Recommended: Portico Gold, 10% Retirement, using Line 6
10	Continuing Education	2,000		1,200	
11	Professional Expenses	400		400	
12	Cell Phone Expense	1,200		1,200	
13	Internet Expense	1,080		1,080	
14	Automobile Reimbursed	3,000		3,000	
15	<b>Total Benefits</b>		<b>43,734</b>		
16	<b>Total Compensation</b>		<b>115,997</b>		<b>Sum: Lines 5 + 15</b>
17	FICA (Payroll Tax)	5,528	5,528		7.65% of Line 5
18	<b>Total Cost Including Payroll Tax</b>		<b>121,525</b>		<b>Sum: Lines 16 + 17</b>

**TABLE 3: DETAILED SAMPLE CALCULATION for a Deacon with 12 years of service.**

As noted above, the payroll tax must be calculated and paid to the Social Security Administration. This cost needs to be considered when determining the total cost of the call to the congregation.

Additionally, in this example, the congregation chose to budget \$2,000 to invest in its deacon's continuing education. They also chose to use the recommended amounts for professional expenses and

cellphone usage, as well as for the automobile reimbursement.

The deacon has a family in this example, so the congregation has contacted Portico and has been quoted a cost of medical, pension, and survivor benefits of \$36,054. The total for the budget in this congregation would then be: \$121,525.