

2022

Compensation

Guidelines

For

Rostered Ministers of Word and Service

(Guidelines for Rostered Ministers of

Word and Sacrament are provided separately)

Updated May 13, 2022

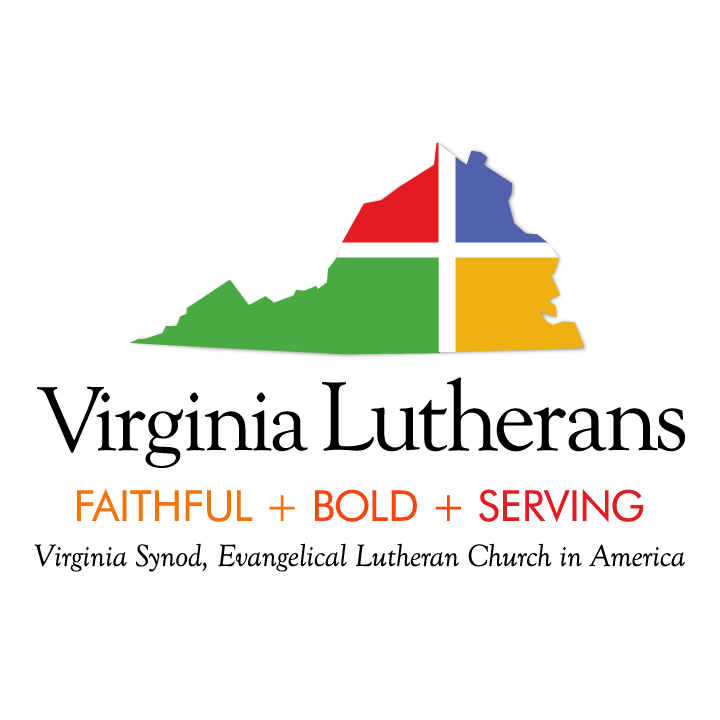
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 The Virginia Synod

*of the Evangelical Lutheran Church in America*

IN PARTNERSHIP WITH THE ISLAND District, PAPUA NEW GUINEA

*Since, then, we have such a hope [through Christ Jesus], we act with great boldness. (2 Corinthians 3:12 NRSV)*

TO: Council Presidents/Vice Presidents of Congregations and Rostered Ministers

FROM: Synod Council, Virginia Synod

DATE: August 2022

SUBJECT: 2022 Recommended Minimum Compensation and Reimbursement Guidelines

We are pleased to share with you the 2022 recommended minimum compensation guidelines for Virginia Synod Rostered Ministers of Word and Service. Separate guidelines are available for Rostered Ministers of Word and Sacrament. The complete Compensation Guidelines for Rostered Ministers are available online at [[www.vasynod.org](about:blank)/resources/compensation-guidelines](about:blank).

The 2022 beginning salary recommendations include a **1.3% cost of living** increase over the 2021 beginning salary recommendation. (*Note: The 2021 beginning salary recommendation was unchanged from 2020*.) Step increases in the cash compensation tables (base salary, housing, and Self-Employment Tax compensation), based on years of experience for rostered ministers, continue to be set at **1.75%** per year.  All figures include the full Self-Employment Tax amount of 15.3%.

The 2022 compensation guidelines now include a method to adjust for the local cost of housing and tools to suggest adjustments for related non-ministry experience, additional education, and complexity of call. To assist with these calculations, please download and use 2022 Compensation Workbook (Excel) at: [https://www.vasynod.org/resources/compensation-guidelines](about:blank)/. There are tabs for calculating Compensation, Reimbursable Expenses, Benefits, and a tab providing 2021 Housing Data as a reference document to show the median cost of housing around the Synod.

In addition to the information that we have provided, you will need information from Portico Benefits regarding pension, health, and disability contributions for the coming year. That information, along with guidelines for pension contributions, will be sent directly to each parish. The Portico website is [www.porticobenefits.org](about:blank).

We encourage the formation of a Mutual Ministry Committee in every congregation. We also recommend *Pastor and People—Making Mutual Ministry Work,* in the [Congregational Leader](about:blank) Series from Augsburg Fortress [www.augsburgfortress.org.](about:blank)

If you need any assistance from our Synod Council, please contact the Virginia Synod office at 540-389-1000.

May God continue to bless your ministry, and may you be able to see God’s hand moving and guiding you in this process of compensation so that the partnership in your parish helps usher in the kingdom and brings glory to God.

Peace,

The Synod Council

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# COMPENSATION PLANNING

It is a special opportunity and responsibility of the Christian community for members of the congregation to work together prayerfully with their Minister of Word and Service (deacon) to provide fair compensation. Both congregations and Ministers of Word and Service benefit when this process is characterized by openness, honesty, and mutual care. The guidelines that follow are presented as an aid to your conversation.

A rostered minister’s total compensation package should, as much as possible, be comparable to the compensation received by members of the congregation in professional occupations, considering level of education and the years of experience. In order to fulfill their calling, it is essential that they receive sufficient financial resources to care for themselves and their families.

The modern context for ministry presents the church with a variety of challenges and opportunities that require creative and informed responses if congregations are going to thrive. It is with this in mind that the guidelines stress the importance of continuing education for pastors. Furthermore, our commitment to modeling a healthy work environment means that adequate vacation time, sick leave, parental leave, family leave, and sabbaticals are included in these guidelines.

Deacons’ salaries and other benefits should be reviewed annually, and adjustments should be thoughtfully considered.

**FREQUENTLY ASKED QUESTIONS**

**Q. Why do you use the term “rostered minister”?**

**A.** This is a comprehensive term to include ordained pastors and deacons who are listed on the official rosters of the Evangelical Lutheran Church in America. Rostered Ministers of Word and Service now include what used to be referenced as associates in ministry, deaconesses, and diaconal ministers.

**Q. Who determines compensation?**

1. The responsibility for determining compensation rests with the Congregation Council, yet it is difficult for the entire Congregational Council to undertake such a task. The annual appointment of a temporary **Compensation Committee** is recommended, with membership to include:
   1. the Council President or Vice-President,
   2. two members of the congregation agreed upon by BOTH the deacon and the Council,
   3. the Chairperson of the Mutual Ministry Committee, and
   4. the deacon

**Q. Should the deacon be on the Compensation Committee?**

**A.** Making your deacon part of the group that deals with compensation will provide for a more satisfactory outcome. While there may be a portion of the discussion in which it may not be appropriate for deacons to be present, there are also matters for which their help will be needed.

**Q. Where does evaluation enter our deliberations?**

**A.** In formulating a recommendation to the Congregation Council, the **Compensation Committee** should consult with the congregation’s **Mutual Ministry Committee.** Regular evaluation of the relationship between the deacon and the parish helps to maintain a supportive, vital, growing partnership for both parties. This kind of mutually supportive relationship between the congregation and the deacon will directly affect the quality of the ministry in your parish in a positive way.

**Q. What about the recommended Minimum Cash Compensation Levels for Deacons?**

**A**. The Compensation Guidelines recommend a minimum cash compensation instead of a minimum “Salary” for rostered ministers in an effort to overcome the wide disparities in the synod in total compensation.

In order to be more equitable in the Virginia Synod, the Synod Council advocates the current synod guidelines as ***minimum*** cash compensation. We are aware that these recommendations may seem beyond the means of some of our parishes. It is particularly in these locations that we strongly encourage movement toward these levels of compensation. In addition to fair compensation for your current deacon, following the recommended guidelines will expand the pool of available candidates in a future call process.

**Q. What Salary Adjustment Factors need to be considered?**

**A**. Appropriate adjustment factors include congregational size and complexity, the cost of living in the area, as well as the deacon’s ministry experience and related non-ministry experience, gifts for ministry, and continuing education.

To assist congregations in determining appropriate adjustments for housing costs, the Compensation Guidelines now provide a means to adjust the Minimum Cash Compensation based on the cost of housing in your area. The current average cost of a house based on a survey of 25 towns and cities on Zillow is $275,912 (Harrisonburg VA) and the median housing allowance is set at $33,109 (12% of the median cost of a home). The formula in the “Cost of Housing Adjustment” section of the ‘Compensation Workbook’ adjusts the minimum cash compensation by increasing or decreasing the housing allowance amount to match the cost of housing in your area.

The “Additional Compensation Added by Mutual Agreement” section uses a point system to account for years of related non-ministry experience, additional degrees, and the number of staff supervised. The deacon completes this section of the workbook. The values entered are added (up to a max of 10 points) and that number is multiplied by $500. While this additional compensation is not a part of the minimum compensation requirement, it provides a helpful guide for mutual conversation and agreement.

Download the Compensation Workbook (Excel) at: [https://www.vasynod.org/resources/compensation-guidelines/](about:blank)

**Q. Is the deacon self-employed or an employee of the congregation?**

**A.** Ministers of Word and Service are considered employees by the IRS for purposes of Social Security and income taxes and require standard withholdings from their salaries. A standard W-2 is issued. If you have questions about whether or not a Deacon qualifies for a housing allowance, please consult a tax professional.

**Q. Why should congregations establish “accountable reimbursement plans”?**

**A.** Since the deacon is considered an employee for income tax purposes, any “allowances” are considered as income and will be subject to income tax. Business expenses, mileage, books are considered business expenses and deductible as miscellaneous itemized deductions, deductible only to the extent that they exceed 2% of adjusted gross income. An **accountable reimbursement plan** as described on the Expense Worksheet and in Appendices D & E provides the rostered leader with 100% reimbursement for professional expenses such as business expenses, mileage and books.

**Q. What about Parental Leave?**

**A.** A specific **Parental Leave Plan** should be carefully drawn up in open consultation with your deacon. Parental leave is directed towards the birth or adoption of a child.

1. Parental Leave: twelve (12) weeks full salary, housing, benefits for both Childbearing and Adoption Parental Leave, including twelve (12) Sundays for both primary and secondary caregivers.

Factors for consideration:

1. Twelve (12) weeks is needed for physical healing, bonding time, working out feeding schedule, and recognition that day care centers do not accept newborns.
2. Primary and Secondary Caregivers Language – If a distinction is going be made for different parents, please use these terms. The language is preferable to mother/father or maternity/paternity because primary and secondary do not reflect sex or gender.
3. Childcare Leave: A specific childcare leave should also be carefully drawn up in open consultation with the Synod, your pastor/deacon. Childcare Leave is to be used within the first year of a child’s birth. Childcare Leave can be used to ease a parent back into full time hours.

Example:

Deacon A is in a fulltime call and is returning from parental leave. Deacon A has 4 weeks of childcare leave. For the first two weeks of work, Deacon A works quarter time, using 1.5 weeks of childcare leave. For Deacon A’s second two weeks of work, Deacon A works half time, using another week of childcare leave. Deacon A then returns full time. Deacon A has 1.5 weeks of childcare leave left to use up until the child’s first birthday.

Deacon B's child is 6 months old. Deacon B has two weeks of child care leave, which Deacon B uses to take one extra day off each week for 10 weeks.

Factors for consideration:

1. Sundays may or may not be included.
2. Age of adopted child and/or needs of a child may affect length of time (more or less) offered.
3. Depending on geographic location, paid childcare may not be available until babies are 12 weeks old.
4. Discussion of bringing baby to work for set number of hours during the week or increased hours of working from home.
5. If both parents are rostered ministers, (either in the same congregation/agency/Synod or separate ones), both should be given the recommended leave.

**Q. What about Family Leave?**

**A.** A specific **Family Leave Plan** should also be carefully drawn up in open consultation with your deacon. **Family Leave** is directed towards illness or other special needs for family members, not limited to children. Such leave should include up to two (2) weeks full salary and benefits. Any other specific conditions should be clearly defined in writing.

**Q. Who do we contact if we need further information?**

1. Pensions Information at Portico Web Site: [www.porticobenefits.org](about:blank) (Site includes a Pension Calculation program, updated annually). Portico’s telephone is: 800.352.2876.
2. Cost of living variances for your county are available at the Bureau of Labor Statistics website: [www.bls.gov.](about:blank)

**ADDITIONAL NOTES ON COMPONENTS OF COMPENSATION**

**FOR ROSTERED MINISTERS OF WORD AND SERVICE**

**Minimum Cash Compensation –** The Deacon Minimum Salary Guidelines are based on years of service and degree/equivalent experience. The figures for 2022 include a 1.3% cost of living increase from 2021.

**Adjustments to Compensation:** To assist congregations in determining appropriate adjustments for housing costs, the Compensation Guidelines now provide a means to adjust the Minimum Cash Compensation based on the cost of housing in your area. The current median cost of a house based on a survey of 25 towns and cities is $196,800 (Woodstock, VA) and the median housing allowance is set at $23,616 (12% of the median cost of a home). The formula in the “**Cost of Housing Adjustment**” section of the Excel Workbook adjusts the minimum cash compensation by increasing or decreasing the Minimum Cash Compensation by an amount to match the cost of housing in your area.

The “**Additional Compensation Added by Mutual Agreement**” section uses a point system to account for years of related non-pastoral experience, additional degrees, and the number of staff supervised. The rostered ministry completes this section of the workbook. The values entered are added (up to a max of 10 points) and that number is multiplied by $500. While this additional compensation is not a part of the minimum compensation requirement, it provides a helpful guide for mutual conversation and agreement. See Compensation Workbook (Excel) for details:

[https://www.vasynod.org/resources/compensation-guidelines/](about:blank)

**Retirement:** Regarding pensions, we strongly recommend 12% of “Defined Compensation.” (The required rate for pension is determined by the ELCA.) **Please see the materials from Portico [Board of Pensions] to determine how to calculate the benefits amount.** Their website at [www.porticobenefits.org](about:blank)contains a 2022 Pension calculator for your use. See Appendix F in this workbook for additional information.

**Health Care**: For health care, the total percentage of “defined compensation” (as defined by Portico) will vary according to the selected package. The Synod Council recommends selecting either the Gold+ or Silver+ package in consultation with the Rostered Minister. The actual figures for 2022 will be mailed by Portico. **Please use the Portico materials to determine the correct amount to include on this line.** Visit their website at [www.porticobenefits.org](about:blank) for their 2022 Health Care Costs Calculator.

**Vacation:** We recommend four weeks of vacation which includes four Sundays to ensure that the deacon has ample time away to maintain personal and family health.

**Sick Leave:** Sick leave of up to two months with full salary, housing, and benefits should be provided for the rostered minister. The Portico Disability Plan provides for 2/3 of defined compensation to be paid beginning in the third month. Each application for disability must be approved by Portico and should be made prior to the end of employment.

**Continuing Education.** ELCA guidelines suggest two weeks (including two Sundays) of continuing education for those in full-time calls.

Download the Compensation Workbook (Excel) at: [https://www.vasynod.org/resources/compensation-guidelines/](about:blank)

# NOTES ON REIMBURSEABLE EXPENSES

Professional expenses can be reimbursed in several ways. The most desirable is a fully **accountable reimbursement plan** under which the deacon submits expenses to the treasurer and is reimbursed. Under this arrangement the deacon does not include the reimbursement as income nor does the deacon have to be concerned that the expenses might not be deductible. See Appendix D and Appendix E for details and examples.

1. **Automobile Expenses**. If an automobile is not purchased or leased by the church for the pastor’s use, reimbursement should be made at the prevailing IRS allowable rate.
2. **Professional Expenses.**

* **Continuing Education.** To facilitate the updating of skills, and thereby the strengthening of ministry, the congregation should provide at least two weeks each year, including two Sundays, (in addition to vacation time) **and** $800 annually, both of which may accrue up to three years.
* **Books & Periodicals.** We encourage $300 annually to keep abreast of developments in the many facets of parish ministry.
* **Synod Events.**
  + Attendance at the **Synod Assembly** is required. Therefore, all expenses (travel, lodging, and registration) should be paid. We also encourage the congregation to pay the expenses of the spouse if they desire to attend.
  + **First Call Theological Education** is required. Documents outlining this program are available through the Synod Office.
  + We strongly encourage attendance at the **Gathering of the Ministerium.** This gathering is a time away with the bishop and other rostered ministers for worship, spiritual sharing, conversation, and to learn from gifted presenters.
  + For deacons age 45-50, we also recommend participation in the **Pre-Retirement Seminar**, held in this synod or a neighboring synod in cooperation with the Board of Pensions. See the Board of Pensions website for dates and locations.
* **Other.** See Appendix D & Appendix E for examples.

# Appendix A: Deacon Minimum Salary Guidelines for 2022

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **2022** **Salary** with | | | 2021 Salary with | | |  |  | | | **2022 Salary** with | | | 2021 Salary with | | |
|  | | Bachelor's Degree | | | Bachelor's Degree | | |  |  | | | Master’s Degree | | | Master’s Degree | | |
| Years of | | or similar work | | | or similar work | | |  | Years of | | | or similar work | | | or similar work | | |
| Experience | | experience | | | experience | | |  | Experience | | | experience | | | experience | | |
| Year 1 |  | | 41,491 |  | | 40,959 |  | | | Year 1 |  | | 44,337 |  | | 43,768 |
| Year 2 |  | | 42,217 |  | | 41,675 |  | | | Year 2 |  | | 45,113 |  | | 44,534 |
| Year 3 |  | | 42,956 |  | | 42,405 |  | | | Year 3 |  | | 45,903 |  | | 45,314 |
| Year 4 |  | | 43,708 |  | | 43,147 |  | | | Year 4 |  | | 46,706 |  | | 46,107 |
| Year 5 |  | | 44,473 |  | | 43,902 |  | | | Year 5 |  | | 47,524 |  | | 46,914 |
| Year 6 |  | | 45,251 |  | | 44,670 |  | | | Year 6 |  | | 48,355 |  | | 47,734 |
| Year 7 |  | | 46,043 |  | | 45,452 |  | | | Year 7 |  | | 49,201 |  | | 48,570 |
| Year 8 |  | | 46,848 |  | | 46,247 |  | | | Year 8 |  | | 50,063 |  | | 49,420 |
| Year 9 |  | | 47,669 |  | | 47,057 |  | | | Year 9 |  | | 50,939 |  | | 50,285 |
| Year 10 |  | | 48,502 |  | | 47,880 |  | | | Year 10 |  | | 51,830 |  | | 51,165 |
| Year 11 |  | | 49,351 |  | | 48,718 |  | | | Year 11 |  | | 52,737 |  | | 52,060 |
| Year 12 |  | | 50,214 |  | | 49,570 |  | | | Year 12 |  | | 53,660 |  | | 52,971 |
| Year 13 |  | | 51,094 |  | | 50,438 |  | | | Year 13 |  | | 54,599 |  | | 53,898 |
| Year 14 |  | | 51,988 |  | | 51,321 |  | | | Year 14 |  | | 55,554 |  | | 54,841 |
| Year 15 |  | | 52,898 |  | | 52,219 |  | | | Year 15 |  | | 56,526 |  | | 55,801 |
| Year 16 |  | | 53,824 |  | | 53,133 |  | | | Year 16 |  | | 57,516 |  | | 56,778 |
| Year 17 |  | | 54,765 |  | | 54,062 |  | | | Year 17 |  | | 58,522 |  | | 57,771 |
| Year 18 |  | | 55,723 |  | | 55,008 |  | | | Year 18 |  | | 59,546 |  | | 58,782 |
| Year 19 |  | | 56,699 |  | | 55,971 |  | | | Year 19 |  | | 60,589 |  | | 59,811 |
| Year 20 |  | | 57,691 |  | | 56,951 |  | | | Year 20 |  | | 61,649 |  | | 60,858 |
| Year 21 |  | | 58,700 |  | | 57,947 |  | | | Year 21 |  | | 62,806 |  | | 61,923 |
| Year 22 |  | | 59,728 |  | | 58,961 |  | | | Year 22 |  | | 63,825 |  | | 63,006 |
| Year 23 |  | | 60,773 |  | | 59,993 |  | | | Year 23 |  | | 64,942 |  | | 64,109 |
| Year 24 |  | | 61,837 |  | | 61,043 |  | | | Year 24 |  | | 66,079 |  | | 65,231 |
| Year 25 |  | | 62,918 |  | | 62,111 |  | | | Year 25 |  | | 67,235 |  | | 66,372 |

Download the Compensation Workbook (Excel) at: [https://www.vasynod.org/resources/compensation-guidelines/](about:blank)

# Appendix B: Sabbatical/Extended Study Leave

It is important for deacons as well as congregations and agencies to realize the value of continuing education through workshops, seminary courses, and personal study. ELCA congregations have long been encouraged to provide time and financial assistance to enable deacons to maintain and improve their skills. From time to time, however, these professionals may desire an extended period of time for study, personal growth, and reflection without the responsibilities of regular service — thus a sabbatical leave. These guidelines are provided to assist deacons and congregations, synods, and agencies in the contemplation and negotiation of such sabbatical leaves.

1. Sabbatical leaves are intended for in-depth study of one or two topics directly related to the call of the rostered minister and should include time for personal and familial reflection.
2. The initial development will utilize the annual continuing education covenant between rostered ministers and congregation, synod or agency.
3. The bishop will need to be consulted early in the process to ensure adequate interim ministry during the sabbatical leave.
4. Sabbatical leaves are normally for a period of three to six months.
5. Those who may present proposals are deacons who have a minimum of seven years in the ministry and who have served in their current call for five or more years. A proposal shall include:
   1. A rationale for the sabbatical, including personal goals, and potential value for the church, congregation or agency.
   2. A detailed outline of the intended course of study and use of time.
   3. An outline of financial implications for the sabbatical, including pastoral coverage in their absence.
6. Proposals for sabbatical leaves shall be presented to the governing body of the congregation or agency not less than six months prior to the beginning of the leave.
7. Careful consideration shall be given to all aspects of the proposal and implications for the congregation or agency and the rostered minister.
8. Congregations or agencies may give sabbatical leaves as merit benefits.
9. Normally the financial considerations for the sabbatical shall be negotiated by the deacon and the congregation/agency. It is suggested, however, that the base salary, pension/health, and vacation be maintained at the current level, with the rostered minister assuming responsibility for all other personal and family expenses.
10. Sabbatical grants are available from the Lilly Endowment. You may access this information at [www.lillyendowment.org/religion.](about:blank)
11. When a sabbatical leave is granted, a deacon shall normally agree to serve that congregation or agency for a minimum of one year following the completion of the leave.
12. Within six weeks of the completion of the sabbatical leave, the deacon shall present to the congregation/agency and the bishop a detailed reflection on the experiences of their leave.
13. Congregations and/or deacons who want assistance in developing sabbatical plans should contact the synod staff.

# Appendix C: Counseling for Rostered Ministers and Their Families

Video Conferencing Counseling is now available through Employee Assistance Program (EAP). Our EAP provider is now offering EAP video counseling to all rostered ministers. These licensed counselors are specially trained in offering video counseling. Remember, you and your family members may qualify for up to six in-person EAP counseling sessions per issue per year, at no cost for you.

The Virginia Synod and ELCA support mental and emotional health care. If you need additional care beyond what is available through EAP or through your health care provider and funding is a roadblock, please contact the Office of the Bishop to inquire about potential grants.

# Appendix D: Reimbursement Policy Example

REIMBURSEMENT POLICY

In accordance with Treasury Regulations 1.162-17 and 1.274-5(e), (name)\_\_\_\_\_

Lutheran Church hereby establishes reimbursement accounts and a reimbursement policy for the deacon(s) and staff members with the following terms and conditions:

1. A reimbursement account will be established with each rostered minister and staff member consisting of an amount designated by the congregation for the reimbursement of ministry expenses and any additional amount which the rostered minister or staff member wishes to add as a reduction of salary.\*\*
2. The church will reimburse only ministry-related expenses incurred by a rostered minister or staff member. Such expenses will include:
   * + Business use of automobile, up to the current IRS standard mileage rate. It is understood that one daily round trip’s commuting miles between the pastor’s or staff member’s home and the church will not be reimbursed.
     + Business travel away from home; transportation, lodging, and meals.
     + Convention and conference registration expenses.
     + Educational expenses, if otherwise qualified as a business expense or itemized deduction.
     + Books, journals, magazines, computer software, internet access costs, and organizational supplies if related to ministry or employment.
     + Purchase and maintenance of clerical garments.
     + Children’s sermon resources.
     + Entertainment/hospitality expenses, if business/ministry connection is met.
3. The deacon or staff member will account for each allowable expense in writing monthly. Documentation will include the amount, time and place, business/ministry purpose and relationship of each expense. A receipt will accompany the documentation.
4. The deacon or staff member will return advances or reimbursements that exceed actual business/ministry expenses.
5. Under this accountable arrangement, the church will not report amounts reimbursed as taxable income on the rostered minister’s or staff member’s Form W-2. Neither will the rostered minister nor staff member report reimbursed amounts as income on Form 1040 for personal income tax purposes.

\*\* Under a Salary Reduction Plan, if the designated amount by which the salary is reduced is not used, that amount must be forfeited. It is strongly suggested that before adopting any plan your legal/tax advisor be consulted to be certain that your plan complies with the most recent regulations.

# Appendix E: Reimbursement Authorization Example

Date No.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ LUTHERAN CHURCH**

**Payment Authorization Form**

Budget Account No.

Requested By: Title

Approved By: Title

|  |  |
| --- | --- |
| **ITEMS** | **COST** |
| Auto - Mileage ( miles) | $ |
| Parking Fees/Tolls | $ |
| Books/Publications/Software | $ |
| Continuing Education Costs | $ |
| Maintenance of Professional Garments | $ |
| Professional Gifts/Cards/Postage | $ |
| Meals/Entertainment – Church Business | $ |
| Meals/Entertainment of Out-of-Town Speakers | $ |
| Children Sermons | $ |
| Cell Phone | $ |
| Hospitality/Social Ministry/Assistance | $ |
| Other: | $ |
| **TOTAL** | $ |

Date Bill Paid Check No. Amount

# Appendix F: Defined Compensation for the ELCA - Portico Benefit Services

For 2022 Pension calculations and Medical calculations, visit the Portico website at [www.porticobenefits.org](about:blank) to access their calculation programs.

**Q. What is defined compensation?**

**A.** As a deacon, annual defined compensation includes your base salary, before any pretax benefit contributions are deducted.

**Defined compensation exclusions**

Annual defined compensation does not include:

* employer contributions including those made to the ELCA Retirement Plan or another eligible retirement plan
* non-taxable reimbursements or expense allowances (such as auto and mileage, continuing education, book or professional expenses)

**SEE** Portico materials for worksheets which are usually received by congregations in August, or visit their website at [www.porticobenefits.org](about:blank) for the latest information.