

# Congregational Guidelines for the Care of Professional Church Workers

## Pacific Southwest District The Lutheran Church—Missouri Synod 2010 (revision 2)

Dear Brothers and Sisters in Christ,

We are very grateful for those who sent in comments and recommendations. We value your suggestions. Your feedback was very helpful, thank you!

The change in the format of using zip codes was generally well received. We will continue to maintain this format and upgrade on a regular basis. The data used to derive these figures came from several sources - Concordia Plan Service; from the survey data sent out from the District office; and some from government sources that provided cross sectional views for salaries of related occupations. All this was entered into a formula created and analyzed by the Salary Guideline Team which produced the gross base salary information. Since a formula that makes general assumptions is not impervious to miscalculations, we had to manually adjust figures where corrections were needed. Again your feedback was most valuable.

The multiplier has minor changes but the same format will prevail. Revision 2 of the salary tables has been released. A full copy will be mailed to the church treasurers and be posted on the District website.

We are currently conducting another survey for Early Childhood educators. This will be added to the next update within a couple months. Data for this job description was not complete enough to determine a base line salary. Hopefully the new survey being conducted by the District School Ministries will yield a profile for all regions in the district. So please respond with your data when contacted.

Again, I would appreciate your feedback on how this Revision 2 guideline is working for your church. If you have any additional insight or recommendations please contact me. The new *Congregational Guidelines for the Care of Professional Church Workers* will be posted on the Pacific Southwest District website [www.psd-lcms.org](http://www.psd-lcms.org) (which is still undergoing an overhaul).

In His Guidance,



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## THE CHURCH WORKER SUPPORT COMMITTEE

When workers accept a Call or appointment to service, they make a commitment to faithful and full service to the best of their ability, with the help of God. Congregations, too, must commit to provide for the worker's needs. It is recommended that the congregation establish a **church worker support committee** to assure that the workers' needs are met.

The church worker support committee should not only be concerned with the fair and just compensation of the worker, but also the care and well-being for the whole family as a key component to the ministry of the church or school. Other benefits should also be considered which would enhance the worker's feeling of security and contribution to the ministry.

In general, the support committee should plan for the overall well-being of each staff member and their family. The following are examples of what should be considered for value and care of the church worker.

- Provide adequate salary and housing
- Provide a health, disability and retirement benefit plan
- Provide moving expenses
- Provide assistance in finding suitable housing
- Provide adequate vacation and leave time
- Provide financial assistance for professional growth
- Provide appropriate work space and furniture
- Provide adequate materials and equipment needed for productive service
- Plan periodic recognition for service or achievement
- Express appreciation with gifts, mementos, tickets etc.
- Recognize special occasions, i.e. birthdays, anniversaries, graduations etc.

### EXCELLENCE AND ACCOUNTABILITY

Congregations **are strongly encouraged** to do an annual performance evaluation based on annual goals and ministry descriptions/responsibilities. Annual evaluations should be done for all congregational employees. This will be helpful, not only to the congregation, but to the workers in order to provide for excellence in ministry. If a worker's responsibilities are identified clearly in his/her job description, it will be easier for the worker to perform **his/her or their** functions and serve as a guide for an evaluation of his/her performance by the congregation. Evaluation is to be conducted by the appropriate supervisory person to whom a worker reports.

For the Pastor, the chairman of the congregation and chairman of the elders should work mutually with the pastor for setting goals and objectives of the ministry. A clear definition of accountability should be established and reviewed with the pastor on a regular on-going basis. Conflict resolution should be handled immediately and not wait for a *"more opportune time"*.

**"The Congregational Guidelines for the Care of Professional Church Workers"** is a tool for the congregations of the Pacific Southwest District LCMS to provide for the love and care of the worker and his/her family.

## COMPENSATION AND BENEFITS

### ESTABLISHING THE SALARY BASE

#### Demographics Salary Calculator

The purpose of the Demographic Salary Calculator (DSC) is to give congregations a more representative tool when calculating the base salaries for professional church workers than has been previously available. In the past the calculator started with three base salaries, based on the state where the congregation was located and used multipliers for congregation size and experience factors. The DSC model uses a three digit zip code prefix in the determination of the base salary for several different job descriptions. By basing the base salary on the three digit ZIP code prefix, and the existing demographic data available to the district office, this allows the guidelines to more accurately reflect the costs associated with living in the different and economically diverse areas within the PSW District. Under the old schema, a pastor fresh from the seminary, called to Irvine, California to a congregation of 200 souls, would be paid the same as a pastor called to a similarly sized congregation in Tim-buc-tu. That model does not reflect the difference of the cost of living between the two locales. In the DSC model, the pastor in Irvine would earn more to reflect the cost of living differentials between the two ZIP code prefixes. We feel this model gives the member congregations a more accurate method of calculating a fair salary for the differing locales of the PSW District.

#### ADMINISTRATIVE MULTIPLIERS

Based upon information from our congregations, the Synod and other Districts the Base Salaries in these guidelines take into account the various levels of responsibility and authority included within the expectations and position descriptions for the enumerated church worker positions. Additionally such sources were used to develop multipliers for congregational size, experience and additional education to reflect the difference in value the worker brings to the congregation.

To use the administrative multipliers, add the appropriate multiplier(s) to the multiplier in the experience and education table on Page 3 then multiply the applicable base salary by the result.

#### For example:

***The example is for a Senior Pastor in ZIP code prefix "850" with a PhD and 10 years professional experience who is serving a congregation with average worship attendance of 325.***

***First go to the Education and Experience Multiplier Tables, find the PHD column and drop down to the 10-year row to find the multiplier of 1.60, mark that down (1.60).***

***On the Base Salary Tables, find the 850 ZIP code section. Under the column for Congregation/School Size for 301 - 500, find the Senior Pastor multiplier of 0.050, add that to the 1.60 to get 1.65 for the total multiplier (1.60 + 0.05 = 1.65).***

***Then multiply the base salary of \$49,950 by 1.65 (sum of multipliers) for a salary of \$82,417.50, ( $\$49,950 \times 1.65 = \$82,417.50$ ).***

<b>Years in Ministry</b>	<b>12 ECE UNITS</b>	<b>24 ECE or CDA</b>	<b>AA ECE</b>	<b>Bachelor Degree</b>	<b>Bachelor Degree + 15hrs</b>	<b>Bachelor Degree + 30hrs</b>	<b>Masters Degree</b>	<b>Masters Degree + 15hrs</b>	<b>Masters Degree + 30hrs</b>	<b>PhD</b>
0	0.490	0.590	0.750	1.000	1.100	1.170	1.200	1.300	1.400	1.500
1	0.505	0.605	0.765	1.015	1.115	1.185	1.215	1.310	1.410	1.510
2	0.520	0.620	0.780	1.030	1.130	1.200	1.230	1.320	1.420	1.520
3	0.535	0.635	0.795	1.045	1.145	1.215	1.245	1.330	1.430	1.530
4	0.550	0.650	0.810	1.060	1.160	1.230	1.260	1.340	1.440	1.540
5	0.565	0.665	0.825	1.075	1.175	1.245	1.275	1.350	1.450	1.550
6		0.680	0.840	1.090	1.190	1.260	1.290	1.360	1.460	1.560
7		0.695	0.855	1.105	1.205	1.275	1.305	1.370	1.470	1.570
8		0.710	0.870	1.120	1.220	1.290	1.320	1.380	1.480	1.580
9		0.725	0.885	1.135	1.235	1.305	1.335	1.390	1.490	1.590
10		0.740	0.900	1.150	1.250	1.320	1.350	1.400	1.500	1.600
11			0.915	1.160	1.260	1.330	1.360	1.410	1.510	1.610
12			0.930	1.170	1.270	1.340	1.370	1.420	1.520	1.620
13			0.945	1.180	1.280	1.350	1.380	1.430	1.530	1.630
14			0.960	1.190	1.290	1.360	1.390	1.440	1.540	1.640
15			0.975	1.200	1.300	1.370	1.400	1.450	1.550	1.650
16			0.990	1.210	1.310	1.380	1.410	1.460	1.560	1.660
17			1.005	1.220	1.320	1.390	1.420	1.470	1.580	1.670
18			1.020	1.230	1.330	1.400	1.430	1.480	1.590	1.680
19			1.035	1.240	1.340	1.410	1.440	1.490	1.600	1.690
20			1.050	1.250	1.350	1.420	1.450	1.500	1.610	1.700
21				1.260	1.360	1.430	1.460	1.510	1.620	1.710
22				0.270	1.370	1.440	1.470	1.520	1.630	1.720
23				0.280	1.380	1.450	1.480	1.530	1.640	1.730
24				1.290	1.390	1.460	1.490	1.540	1.650	1.740
25				1.300	1.400	1.470	1.500	1.550	1.660	1.750
26				1.031	1.410	1.480	1.510	1.560	1.670	1.760
27				1.320	1.420	1.490	1.520	1.570	1.680	1.770
28				1.330	1.430	1.500	1.530	1.580	1.690	1.780
29				1.340	1.440	1.510	1.540	1.590	1.700	1.790
	<b>12 ECE UNITS</b>	<b>24 ECE or CDA</b>	<b>AA ECE</b>	<b>Bachelor Degree</b>	<b>Bachelor Degree + 15hrs</b>	<b>Bachelor Degree + 30hrs</b>	<b>Masters Degree</b>	<b>Masters Degree</b>	<b>Masters Degree</b>	<b>PhD</b>

								+ 15hrs	+ 30hrs	
<b>Years in Ministry</b>										
31				1.360	1.460	1.530	1.560	1.610	1.720	1.810
32				1.370	1.470	1.540	1.570	1.620	1.730	1.820
33				1.380	1.480	1.550	1.580	1.630	1.740	1.830
34				1.390	1.490	1.560	1.590	1.640	1.750	1.840
35				1.400	1.500	1.580	1.600	1.650	1.760	1.850
36				1.410	1.510	1.590	1.610	1.660	1.770	1.860
37				1.420	1.520	1.600	1.620	1.670	1.780	1.870
38				1.430	1.530	1.610	1.630	1.680	1.790	1.880
39				1.440	1.540	1.620	1.640	1.690	1.800	1.890
40				1.450	1.550	1.630	1.650	1.700	1.810	1.900
41				1.460	1.560	1.640	1.660	1.710	1.820	1.910
42				1.470	1.570	1.650	1.670	1.720	1.830	1.920
43				1.480	1.580	1.660	1.680	1.730	1.840	1.930

## DEMOGRAPHIC SALARY CALCULATOR

Zip Codes	Base salary	Congregation/School Size		
		0-300	301-500	501+
865+ 860+ 863+ 864+ 903+ 924+				
Senior Pastor/Sole Pastor	\$48,150	0.000	0.050	0.100
Asst or Assoc. Pastor/Principal	\$43,335	0.000	0.050	0.100
Asst. Principal(FTE)	\$38,520	0.000	0.050	0.100
Teacher 12 mo.	\$33,705	n/a	n/a	n/a
Teacher 10 mo.	\$28,088	n/a	n/a	n/a
DCE	\$33,705	0.000	0.100	0.150
Hourly Staff	10.00/Hr.			

Zip Codes	Base salary	Congregation/School Size		
		0-300	301-500	501+
850+ 853+ 857+ 891+ 900+ 908+ 918+ 922+ 923+ 925+ 934+ 935+				
Senior Pastor/Sole Pastor	\$49,950	0.000	0.050	0.100
Asst or Assoc. Pastor/Principal	\$44,955	0.000	0.050	0.100
Asst. Principal(FTE)	\$39,960	0.000	0.050	0.100
Teacher 12 mo.	\$34,965	n/a	n/a	n/a
Teacher 10 mo.	\$29,138	n/a	n/a	n/a
DCE	\$34,965	0.000	0.100	0.150
Hourly Staff	12.00/Hr.			

Zip Codes	Base salary	Congregation/School Size		
		0-300	301-500	501+
852+ 890+ 905+ 906+ 907+ 912+ 914+ 915+ 917+ 919+ 921				
Senior Pastor/Sole Pastor	\$58,500	0.000	0.050	0.100
Asst or Assoc. Pastor/Principal	\$52,650	0.000	0.050	0.100
Asst. Principal(FTE)	\$46,800	0.000	0.050	0.100
Teacher 12 mo.	\$40,950	n/a	n/a	n/a
Teacher 10 mo.	\$34,125	n/a	n/a	n/a
DCE	\$40,950	0.000	0.100	0.150

Hourly Staff		14.00/Hr.				
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Zip Codes	Base salary	Congregation/School Size		
		0-300	301-500	501+
920+ 927+ 928+ 930+				
Senior Pastor/Sole Pastor	\$64,800	0.000	0.050	0.100
Asst or Assoc. Pastor/Principal	\$58,320	0.000	0.050	0.100
Asst. Principal(FTE)	\$51,840	0.000	0.050	0.100
Teacher 12 mo.	\$45,360	n/a	n/a	n/a
Teacher 10 mo.	\$37,800	n/a	n/a	n/a
DCE	\$45,360	0.000	0.100	0.150
Hourly Staff	14.00/Hr.			

Zip Codes	Base salary	Congregation/School Size		
		0-300	301-500	501+
902+ 904+ 910+ 911+ 913+ 926+ 931+				
Senior Pastor/Sole Pastor	\$72,450	0.000	0.050	0.100
Asst or Assoc. Pastor/Principal	\$65,205	0.000	0.050	0.100
Asst. Principal(FTE)	\$57,960	0.000	0.050	0.100
Teacher 12 mo.	\$50,715	n/a	n/a	n/a
Teacher 10 mo.	\$42,263	n/a	n/a	n/a
DCE	\$50,715	0.000	0.100	0.150
Hourly Staff	16.00/Hr.			

## **RETIREMENT AND HEALTH PLANS**

Congregations are encouraged to pay 100% of the costs for comprehensive health plan (unless the plan requires a certain percentage of participation by the insured), retirement, disability, and survivor insurance plans. The policy **MUST** be applied consistently to all workers otherwise congregations could jeopardize their legal and tax-exempt status by providing unequal coverage of the benefits to all workers and be subject to discrimination law suits. (For more detailed information consult the [Congregational Treasurers' Manual – available from the District Office.](#))

## **EMPLOYEE BENEFIT PLANS**

In order to protect tax benefits, according to the Internal Revenue Service, each individual church worker working more than twenty (20) hours per week must be covered by comprehensive employee benefit plans. Such coverage should include retirement, disability and survivor benefits, and, where desired by the employee, health insurance. There can not be any discrimination between different workers. The same coverage and payment for premiums must be provided to all full-time workers. For further details contact the District office, 949-854-3232, 888-773-5267 or, where synodical coverage is desired, the Concordia Plan Services office in St. Louis, 888-927-7526. (For more detailed information consult the [Congregational Treasurers' Manual – available from the District Office.](#))

## **SOCIAL SECURITY**

While considered employees (under current IRS guidelines) for income tax and reporting purposes, all rostered individuals of Synod, (pastors, commissioned ministers, directors of Christian education, and deaconesses) are not employees for Social Security and self-employment tax purposes as classified as “self-employed”. Therefore, unlike other congregational “employees,” the Ministers of the Gospel, Pastors and Called Professional Church Workers in the Concordia Retirement Plan **must** be paid the difference between the full and regular basis in the CRP rates. The difference in most cases is 3% of the base gross pay rate. The key word here is “**MUST**” (see paragraph 4.550 in the [2010 Treasurers Manual](#)).

## **CONTINUING EDUCATION**

In order to fully understand the changing needs of the congregation and community, professional church workers should be encouraged to participate in a carefully designed and approved program of continuing education. Since the congregation will be the primary beneficiary of such a program, a set amount should be included in the congregation's budget in order to support this program.

A spiritually sound, well-trained (teaching) staff supports ministry. Professional growth should be valued as a necessary ministry tool. In order to maintain consistency of Lutheran thought and teaching non-Lutheran or non-synodically trained educators (and caregivers) should be encouraged and financially assisted in enrolling in the Early Childhood Certificate of Christian Teaching or colloquy programs.

(Both are available at CUI). Certifications and additional coursework in the field of education should be celebrated. Congregations are encouraged to make funds available for continuing education and completion should be reflected in salaries.

Conventions, retreats, conferences, or workshops directly related to the worker's effectiveness in the ministry, or mandated by membership in Synod, are part of the business of the congregation and should not be treated either as part of the worker's vacation or done at his/her expense. Church workers should be encouraged to attend conferences and conventions regularly with all expenses

(travel, meals, lodging, registration, etc.) paid by the congregation. Synodical rules require all rostered called workers to attend all district conventions.

### **ESTABLISHMENT OF PREPARATION TIME FOR EDUCATORS**

In order to encourage commitment to faithful and full service to our Lord and Savior, and for the health and well-being of professional church workers, it is recommended that congregations assure the worker that an adequate amount of time will be made available for the purpose of completing the required preparations and record keeping to insure the success of all students. To this end, each full-time educator will be allowed an average of 2.5 to 5 hours per week for preparation periods during the school day. These preparation periods will be in addition to at least a 30 minute student free lunch break. These preparation periods may occur prior to or after student classroom hours.

The rationale for establishing these guidelines include the following:

- Provide time for professional growth (e.g. reading journals, books, etc.);
- Provide time for lesson planning
- Initiate and return phone calls and emails
- Make final preparations for special lessons/activities
- Organize field trips
- Conference with parents, students, or fellow staff members
- Correct papers, record grades, perform required record keeping
- Work on additional responsibilities such as yearbook, NLSW activities, sports, etc.
- Peer coaching and collaboration
- Time to be refreshed

The following suggestions are potential ways to implement this plan:

- At least one additional educator could be added to the staff to furnish specific training in a designated subject (e.g. art, physical education, computer, foreign language, music, etc.) Although this might result in a tuition increase, the students would benefit from the expertise these individuals would bring in broadening these specific areas of the curriculum.
- Paid staff or volunteers may be used to supervise lunch and recess periods. It is important to note that volunteers should be trained specifically and adequately for their position so they feel confident and comfortable in performing the task, and are able to maintain excellent supervision.
- Preparation time may be coordinated with the number of hours a teacher has a classroom aid. Those teachers without a classroom aid would receive more preparation time than those with an aid.

Caring for our professional church workers should be one of our highest priorities. Instituting a teacher preparation time program will be a morale booster for teachers, and will demonstrate care and concern for their high calling. This is vital to the growth and quality in our Lutheran Schools. Our teachers are precious, and caring for their well-being and professional growth is crucial.

## OTHER PERSONNEL-RELATED MATTERS

### UNEMPLOYMENT COMPENSATION

Under existing state and Federal laws the congregation is exempt from the Unemployment Compensation Act. This means that any employee who terminates or is terminated and is unable to find new employment is not eligible to collect unemployment insurance benefits.

### WORKER'S COMPENSATION

Worker's Compensation pays benefits for a work-related injury. You should report any injury to your supervisor as soon after the injury as possible. (For more detailed information consult the Congregational Treasurers' Manual – available from the District Office.)

### NON-DISCRIMINATION

The following information is provided to ensure that salary provisions are morally fair, legal, and non-discriminatory. Synod has determined that all teachers who have graduated from one of its colleges and have received Lutheran teachers' diplomas or received the Lutheran teachers' diploma through colloquy should receive calls rather than contracts. Teachers without the Lutheran teachers' diploma are to be classified as lay teachers and may be contracted. Title IX of the Education Amendments of 1972 expressly stipulates that there shall be no sex discrimination in hiring practices. In effect, this means that salaries should be equal for men and women.

### AUTOMOBILE EXPENSES

Automobile and other travel expenses are not included in the salary base. Such expenses are business expenses of the congregation for which the worker should be fully reimbursed. Each congregation should consider distances that workers are required to travel in carrying out their assigned responsibilities. (For more detailed information consult the Congregational Treasurers' Manual – available from the District Office.)

Congregations with several staff members are encouraged to recognize that not only the pastor is required to travel to carry out his ministry, but other staff may have ministry that requires travel also. Strive for equity and fairness to all staff members.

### VACATION

Days of vacation for the worker are based on prior service. Vacation days are not cumulative, but taken within a given calendar year. Vacation days for twelve-month workers are any days away from assigned duties, including school Christmas and Easter breaks. Congregations are advised to consider maximum vacation time for positions of great responsibility, such as senior pastor and principal, regardless of years of service. It is also suggested that the congregation consider allowing the workers to carry over a portion of unused vacation days, possibly in the fashion: 5 days or less at the worker's discretion.

### SUGGESTED VACATION DAYS

Position	1 – 5 Years	6 – 19 Years	20 + Years
12-Month Non-Hourly Workers	3 weeks	4 weeks	5 weeks

## **BACKGROUND CHECKS AND SEXUAL ABUSE**

Background checks should be made on all employees yearly for those in contact with children as stipulated by law. Yearly training courses on avoiding sexual abuse and harassment must be conducted yearly for school employees and is also a good practice for all church employees. These services should be paid for by the church and/or school.

## **PERSONAL TIME**

*Personal time* is an authorized period of time off the job, with or without pay, and is granted at the discretion of the congregation's administrative body.

## **2010 SALARY GUIDELINES FREQUENTLY ASKED QUESTIONS**

### **Where do the early childhood teacher and director fit in the 2010 Salary Guidelines?**

*We are working with School Ministries to get an update on ECE salaries. There was insufficient data from our earlier surveys to breakout preschool directors, teachers and day care workers as a separate category.*

### **On the Version 1 Salary Guidelines for zip codes 920, 927, 928, & 930, why is the principal and assistant principal salary recommendation the same amount?**

*This was an error in the tables and has been corrected in the Version 2 tables.*

### **Why is the multiplier for a DCE in congregations sized 330-500 and 500+ higher than that of a Senior Pastor, Pastor/Principal, and Assistant Principal?**

*The pastors and principals were given a higher starting salary base commensurate with their administrative responsibility. In most cases the DCE's are more involved with whole families and youth groups on a regular basis whereas the school staff is focused on the children in the school.*

### **Why is an assistant principal in zip code 902 about \$7000 higher than the principal?**

*This was an error in the tables and has been corrected in the Version 2 tables; those numbers were reversed.*

### **Why use the word "value" when talking about one worker's presence compared to another worker's presence in a congregation?**

*We could have made a better choice of words, like "contribution to ministry"; see the new text.*

### **How did you come up with the percentages between base salaries? They don't seem to be consistent in the table.**

*The data used to compile the tables was summarized from three difference sources - occupational salary information from the government; data from Concordia Plan Service; and from the surveys conducted by the District office. In some zip codes, that data supported a difference in the spread of positions held in the church.*

### **On the Suggested Vacation Day Table, where does the vacation time increase since both columns show 20 years?**

*In review, we've changed this table to "6 through 19 years". Beginning at the start of the 20<sup>th</sup> year, the employee should receive five (5) weeks vacation.*

### **Regarding the Education and Experience multiplier for Master's Degree, Pastor's or Master's Degree +15, Pastor's or Master's Degree +30, in what category does an MDIV fall under?**

*A pastor can come into the system by three different means: 1) via the two seminaries, 2) via colloquy, and 3) via the Specific Ministry Pastor Distant Learning Program offered through both LCMS seminaries. The data we received showed all pastors very close to the calculated scales, regardless of where they were educated. The difference in salary is determined by the extent of education and the size of the church.*

**How are the medical benefits taken into consideration in salaries?**

*Medical benefits are not a factor in the salary guidelines. Whatever benefits the church offers, must be offered to every employee. This becomes an issue for the church board to consider.*

**If a pastor/principal serves in one zip code and lives in another, which salary base should apply?**

*This becomes a matter for the congregation to resolve. Circumstances may require the worker to live in a different zip code from the church or school. The church board must determine which salary table applies.*

**Will there be another guideline for supply pastors, licensed deacons (i.e. lay ministers), etc.?**

*Deacons and Supply Pastors offer services to congregations from the heart, typically not as a hired employee. It is the will of the church to determine the compensation for this service.*

**What is the recommended time of insurance coverage for long-term dependents on the family plan?**

*Health care coverage for dependents is a function of your policy with your insurance provider. Concordia Plans definition of eligible dependent is to the age of 21, unless the dependent is enrolled in continuing education. Then the coverage is extended to age 27. Under the new government plan, that age may be extended to age 26, regardless of the education, marital and/or employment of the child. More information will be coming from Concordia Plan Services when they are able to determine how the new government plan applies to religious organizations. You may want to consult your own insurance carrier if you are not in the CPS Plan.*

**The years of ministry needs to be better clarified to take into account prior experience in the ministry (e.g. lay ministry, vicarage, etc.)**

*How prior experience relates to the ministry is difficult to define in general terms - what part of a person's prior life is germane to the ministry or the staff job description. The individual personnel policy of the church is also a factor. Does a business background help a pastor with his ministry? That depends on the governance model of the church. Does the time a deacon served as a sole minister in another church qualify as a Sole Pastor or Senior Pastor? Again this must be a call for the church board. The multiplier would take into account his education. If he is serving as the only pastor in the church, with the only supervision being the ecclesiastical supervision from the District President and his Board of Elders, then he would be the Senior/Sole Pastor. We did not try to define the difference between Assistant Pastor and Associate Pastor. In the Revision 2 these positions are classified as the same. The salary was based more on education than position.*

**Is the Special Equalization Payment or "offset" addition to the called rostered staff worker's payroll considered part of the recommended salary gross pay?**

*No. Workers who are classified by Social Security as "self employed" and who participate in the Concordia Retirement Plan must be paid the differential to offset the difference between the full basis rate and the regular basis rate of 3% of gross pay. The key word here is "MUST PAY" the 3% increase over the gross rate to make up the difference in the amount going into the CRP. See section 4.550 in the Treasurers Manual.*