

2023
UPSTATE NEW YORK SYNOD MINIMUM
COMPENSATION GUIDELINES
for
ROSTERED MINISTERS

Approved by the Synod Council of the
Upstate New York Synod – ELCA
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INTRODUCTION

Ministers of Word and Sacrament “work in, with and for the community for the sake of the Gospel.” They are “workers, called by God through the church to serve the Gospel” in equipping the baptized for ministries in the world and in the church. In the letter of call, congregations and leaders both pledge themselves to actions that enable effective ministry for the Gospel. These guidelines are offered as an avenue of providing support for ministries.¹

Ministers of Word and Service or Deacons serve in congregations and other ministries of the ELCA, including (but not limited to) family ministries, youth, administration, volunteer ministry, social services, music or parish nursing. Deacons connect the church with the needs of the world and work to equip others to lead a living, active and caring Christian life.

These Guidelines are provided to assist congregations and other Lutheran organizations to develop and maintain a financial compensation package for rostered ministers of our synod that is both fair and competitive. These guidelines represent the minimum compensation package that a congregation must offer a rostered minister before the Bishop will recommend a full time candidate to a congregation. It is understood that these Guidelines provide contextual guidance and that in each individual call the Office of the Bishop may need to factor in considerations specific to the individual congregation’s or the individual’s situation. This could result in a final compensation package that looks different from these guidelines.

A congregation that finds it cannot meet the compensation amount called for in these guidelines and therefore, cannot compensate its rostered minister fairly and adequately, must consider alternatives such as merging with another congregation, a shared pastorate, a part-time pastorate, etc. Provision *c9.05.a. of the congregation constitution notes that a call is a “mutual relationship.” As such, a call can be changed by mutual agreement of the rostered minister and the council or congregation and in consultation with the synod. In a mutual agreement to reduce a rostered minister’s call to less than full time, the call does not need to be re-issued. The compensation and other aspects of the call are amended when the congregation acts on its budget. Congregations facing any of these situations, including when the rostered minister and congregation are not in mutual agreement, must contact the Office of the Bishop for advice and assistance.

PART A: COMPENSATION

In the Upstate New York Synod the normal number of hours for Rostered Ministers in a full-time call is an average of 40-45 hours/week. The 2023 Minimum Compensation Guidelines maintain a number of changes put forth in the 2018-2022 Guidelines as we sought to better clarify language and to address various questions that have been raised by congregations and rostered ministers in the call process in recent years.

Consideration has also been given to our awareness of the significant debt load with which rostered ministers struggle and concern that experienced rostered ministers may at times be less attractive to congregations because, while they have more experience, they are more expensive than some

¹ Language adopted from the NE Iowa Synod Compensation Guidelines

congregations would like or can afford. These considerations are reflected in the Compensation Increases section and accompanying chart. The pay increments would decrease even further in the later years of ministry which, in addition to offering more call flexibility for experienced rostered ministers, would compensate for the fact that older rostered ministers will be receiving increased compensation in the form of health care benefits.

DEFINED COMPENSATION

The minimum *recommended* Total Defined Compensation package for a newly ordained rostered minister (0 years of experience as an ordained minister) **\$64,770** an increase of **5.9%** over the 2022 amount.² Total Defined Compensation consists of three components: the current base salary, housing (housing allowance or parsonage) and social security allowance combined. Total Defined Compensation is used for calculating the rostered minister's pension, health, and other benefits through the ELCA. The reason for having these three different components has to do with the intricacies of U.S. tax law. The Total Defined Compensation for a rostered minister at or below minimum compensation would be increased by an amount equal to \$350/year of experience. (See Appendix I for a chart.)

Social Security Allowance

While most rostered ministers are considered employees for income tax and retirement plan purposes, they are considered self-employed for purposes of Social Security and Medicare taxes, which means they carry the full burden of those taxes themselves, currently 15.3% Social Security/FICA tax on the Total Defined Compensation. The congregation or calling organization is to provide a social security allowance, even though it is taxable, to their rostered minister(s) for ½ (7.65%) of the self-employment tax.

Rostered Ministers who are living in employer-provided housing, such as a parsonage, are also liable for self-employment tax on the fair rental value of such housing. Use this formula to determine half of the tax: Social Security Allowance = (salary + (housing allowance or 30% of salary for parsonage) + furnishings allowance + utilities allowance) x 7.65%. Or alternately for clergy living in a parsonage the synod recommends using a Social Security/FICA Tax rate of 9.94% to allow for this additional taxable value of the parsonage.

If there is a difference between the housing, furnishings, auto or professional allowances and the actual expenses in those areas, Social Security Tax will also be owed on the amount that is over actual expenses. It is up to the rostered minister to pay this difference to Social Security.

Base Salary

When a parsonage is provided, the value of the parsonage and the social security allowance are subtracted from the Total Defined Compensation to calculate the minimum base salary. When a housing allowance is provided, subtract the housing allowance and the social security allowance to determine the base salary.

² 5.9% approved by the Synod Council in June 2022

Housing Allowance

A housing allowance is provided when a Minister of Word and Sacrament* resides in their own home.

The minimum recommended housing allowance is \$15,600. Congregations located in areas of the synod where housing is more costly should consider an additional amount. Such an additional amount is added into the Total Defined Compensation and does not reduce the base salary component. When there is historical information on actual housing costs, the congregation may, in consultation with the pastor, use the data to help determine the split of Total Defined Compensation between base salary, and housing allowance.

Official designation by the congregation council or employing church body of the payment of a housing allowance must be done in an annual resolution that is documented in the congregation council's minutes before payment is made. It is recommended that a housing amount be determined using average housing costs in the community. The individual rostered minister is ultimately responsible for any tax implications of the housing allowance.

The amount that can be excluded from taxable income as housing allowance is always the smallest of the:

- Amount officially designated in advance as "housing allowance" by the Congregation Council or
- Amount spent for the rostered minister's primary residence (mortgage principal and interest, utilities, taxes, insurance, furnishing, appliances, maintenance, etc.) or
- Fair rental value of the rostered minister's home, including furnishings and cost of utilities and maintenance (whether owned or rented).

**Regarding a housing allowance for Ministers of Word and Service: tax law is unclear as to whether a Deacon can claim a housing benefit. This is due to the relatively new status of Deacons as ordained rostered ministers. We suggest you contact a CPA who specializes in clergy taxes.*

Parsonage

When the congregation provides a parsonage, a "fair market value" must be determined. Fair market value can be calculated based on annual rental value of such a property or 30% of base salary plus social security allowance. When a parsonage is provided the congregation is responsible for all utility costs, maintenance expenses, and replacement items (e.g. light bulbs, furnace filters, etc.) A value for the parsonage is calculated according to IRS regulations for U.S. tax benefits for the pastor and to determine the Total Defined Compensation.

Congregations providing a parsonage are encouraged to contribute to a housing equity fund for their rostered minister. Housing equity is a trust fund for retirement housing or a down payment on a domicile. This suggested annual contribution is 3% of "salary" plus housing, over and above base salary compensation. The housing equity can be done through Portico Benefit Services.

Furnishing Allowance

A Furnishing Allowance of up to 1% of the base salary is allowable for persons in a parsonage and must be negotiated with the congregation council. If the congregation does not supply a separate furnishing allowance, the rostered minister may designate a portion of their cash salary as furnishing

allowance. This provides a tax advantage to the rostered minister and must be done in an annual resolution of the congregation council's minutes before payment is made. The individual rostered minister is ultimately responsible for any tax implications of the furnishing allowance.

Compensation Increases

Cost of Living

A congregation with a rostered minister currently under call and where the compensation guidelines have been met may wish to calculate increases based on the congregation's budget from the previous year. The Upstate New York Synod recommends using the Consumer Price Index in determining the minimum cost of living increase. The 2022 cost of living increase recommended for the rostered minister's Total Defined Compensation is 5.9% as approved by Synod Council in June 2022.

For rostered ministers with *up to* 20 years of experience, \$350 for each year of experience should be added to the *previous year's* Total Defined Compensation to determine the appropriate Total Defined Compensation, assuming the rostered minister is at or below minimum guidelines, and no other cost of living increase is given. We strongly encourage a cost of living increase each year, but if it is less than \$350 we encourage that as a minimum. This is reflected in Appendix 1. Beginning with 20 years of experience an additional week of vacation should be added and thereafter, the \$350 experiential increase is to be added every five years. Congregations should still provide the recommended cost of living increase to the Total Defined Compensation.

An additional amount may be added to reflect factors such as added responsibilities and/or exceptional proficiency. Additional compensation should be considered for the experience and needs of second career rostered ministers.

II. PROFESSIONAL EXPENSES (Reimbursable costs)

Auto Reimbursement

Automobile and other work-related travel is an expense of the congregation and, as such, is not usually reported as taxable income and should not be considered part of a salary package. Reimbursement for travel expense may be handled in one of three ways:

1. Reimbursement for miles driven according to the current IRS allowance plus tolls and parking for congregation related travel (not commuting to/from work). Recommend congregation budget a minimum of \$3,500. (2022 IRS rate January-June was \$.575; July-December is \$.625/mile.)³
2. Furnish a car and all related expenses (gas, maintenance, insurance, tolls, parking, etc.)
3. Provide an auto allowance of not less than \$3,500 annually for a fulltime rostered minister. (Ministers receiving an auto allowance should be aware that it is taxable income for which the minister must account to the IRS.)

³ IRS mileage reimbursement rates for the new calendar year are published each year in December. 2023 rates are anticipated to be available in December 2022.

Continuing Education

Quality holistic continuing education for the rostered minister provides a source for challenging ideas, useful programs, and spiritual and professional renewal. It is not vacation time. Because both benefit, congregations and the rostered minister share expense for continuing education. The ELCA Conference of Bishops recommends 50 contact hours of continuing education annually.

Funding for continuing education can be done through annual contribution to a continuing education fund or by maintaining an annual budget line from which the rostered minister draws for continuing education expenses. The establishment of a fund enables money to be carried over to subsequent years so that the rostered minister will be able to participate in more expensive continuing education events. Registration fees, materials, lodging, meals and travel expenses are included in continuing education expenses. Congregations are to contribute \$1,000. Rostered ministers are expected to contribute additional funds as well. Additional reference, Upstate New York Synod Continuing Education Policy available at:

<https://static1.squarespace.com/static/5973c70be45a7cc661a8af66/t/59d56195e9bdfefba62641a9/1507156374329/UNYS%2BContinuing%2BEducation%2BPolicy.10.11+%281%29.pdf>

First Call

All persons newly ordained in the Evangelical Lutheran Church in America are ***required*** to participate in First Call gatherings for three years. In Region 7 (which includes the Upstate New York Synod) the congregation may be billed for this expense. It is intended the fee be taken from the rostered minister's Continuing Education fund. In rare exceptions this is waived. It is understood to be a requirement for both the congregation and the rostered leader.

Publications, Books, Vestments and Media Resources

Congregations should also take into account other expenses that the rostered minister may incur related to church business. These expenses may include, for example, the cost of vestments, clerical attire, purchase of books and magazines or attendance at meetings. An annual budget of \$750 from which such items can be reimbursed is recommended. If the congregation does not provide a professional expense line, a rostered minister in conversation with the congregation council may choose to move some of their Total Defined Compensation into a professional expense line and thereby reduce their taxable income.

Synod Assembly and Conference Assemblies, Other Synodical events Through the letter of call, all active rostered ministers are required to attend the Synod Assembly and Conference spring and fall assemblies. It is also the responsibility of the congregation to provide the financial support necessary for the minister to attend the Synod Assembly each year.

Additionally, all rostered ministers are strongly encouraged to participate in their respective conference ministeria, and the annual fall Synod Ministerium.

III. BENEFITS

Congregations are expected to enroll their rostered ministers, spouse, and children as applicable in the ELCA Pension, Health and Dental, Disability and Survivor Plans, presently Portico Benefit Services. Calculations of contributions to pension, health and dental, disability and survivor plans are based upon “Total Defined Compensation” and calculated using the Portico online calculator which is revised annually in early fall. In order to participate in the Portico Benefit Services benefit plan rostered ministers serving under call are eligible to enroll if employed by an eligible employer and are scheduled to work at least 15 hours per week for six or more months per year.

Pension

All calls issued on the territory of the Upstate New York Synod require a minimum pension payment of 12% of “Total Defined Compensation.”

Health/Dental

Full family coverage is to be provided unless another situation applies. Portico Benefit Services establishes annually the contribution amounts required to fund the Health and Dental, Disability, and Survivor Plans. Contribution rates for the next year are normally available in the fall.

Rostered ministers may decline health coverage for themselves and/or for their family members if they can demonstrate comparable coverage under another employer provided group plan (i.e. through a spouse) or Medicare or other governmental coverage. Congregations are encouraged to contact the synod office for guidance. The federal Affordable Care Act went into effect in 2014. The law mandates everyone to have health coverage or pay a penalty, and it prevents insurers from excluding individuals due to pre-existing conditions.

Health Coverage Offset: In some situations a rostered minister is covered under the employer-provided group health insurance of a spouse, which makes them eligible to waive the Portico medical/dental health coverage and still participate in the other Portico benefits. Most members who waive coverage will incur additional costs to cover the contributions required by the spouse’s plan, and to cover higher out-of-pocket costs if benefits under the spouse’s plan are not as generous. In these situations up to 50% of what the Portico medical/dental costs would have been, can through conversation with the rostered minister and the office of the Bishop, be applied in other ways including: other benefits, i.e. a medical deductible allowance, HSA/FSA/HRA, increased pension, or added income to offset costs such as health care under spouse’s plan and copays. Examples of ways this may be done include: health savings account toward insurance costs/deductibles on spouse’s plan, or additional dollars added to the rostered minister’s pension. The remaining 50% is a savings to the congregation. Additionally, the health care costs should be reviewed annually to ascertain if the spouse’s insurance plan is still the most cost efficient. For the current waiver options the rostered minister and the congregation should consult Portico Benefit Services.

Portico, along with the state and federal health care exchanges, offers the recommended four health benefit options, grouped into four “metallic levels” (bronze, silver, gold, and platinum) based on the percentage of health care costs paid by the plan and the member. Under the law health care premiums are calculated using three factors - salary, geography, and age. The Upstate New York Synod 2023 minimum compensation level recommendation is the Gold+ option.

Additional information for New York State Health Exchanges is available at <http://healthbenefitexchange.ny.gov/>. Health Exchanges are an alternative place to purchase health care for persons who do not have employer provided health coverage or for whom coverage may be more affordable than an employer plan. Rostered ministers who can find comparable coverage through the NYS Health Exchange, and qualify for the Affordable Care Act subsidy, may be able to purchase health care through an exchange and maintain their other Portico benefits.

Disability, Basic Group Life and Retiree Support

Contributions for disability benefits and basic group life are required by the ELCA Pension and Other Benefits Program.

Disability	1.5%
Survivor Benefits Plan	0.7%
TOTAL	2.2% (2022 <u>rates</u>)

Disability

The ELCA Disability Benefits Plan provides a monthly income if a rostered minister becomes partially or totally disabled as defined by the plan. While one is disabled, the plan also makes contributions to the retirement account and pays to continue health and survivor coverage.⁴ In general, disability insurance policies, including the ELCA plan, begin after the first 60 days of disability and will pay 66 2/3% of defined compensation less any amounts received from social security and worker's compensation disability benefits after two months of disability. [SEE SHORT TERM DISABILITY NOTE BELOW.]

SHORT TERM DISABILITY NOTE: For the first 60 days of disability the employer/congregation is expected to continue to pay full salary and benefits contributions, until the disability benefits of the ELCA Pension Plan go into effect. Any period of disability (beginning date, length, and return to active duty) should be based on a physician's recommendation. It is important to remember that the employee can only apply for disability while they are still employed. To avoid awkward and hardship situations, rostered leaders, their families, and their congregations may wish to consult with an insurance company to arrange for short-term disability coverage for the first 60 days. Having short-term disability insurance is a benefit to the church as the employer. The annual cost is minimal and may help to avoid being faced with major expenses should a disability occur. If a congregation needs assistance in understanding and/or locating short term disability, contact the synod office [315.299.4955].

Rostered Couples: When spouses receive separate calls within the synod, the synodical bishop will assist congregations in establishing equitable considerations for the couple. The Medical and Dental Benefits premiums are shared by a formula available from Portico Benefit Services, (<https://porticobenefits.org/>) unless both congregations mutually agree to some other formula. Both congregations pay retirement, survivor, disability and administration premiums.

⁴ Available on Portico Benefit Services website at <https://employerlink.porticobenefits.org/~link.aspx?id=A8702392AA364983B0C71AEA21F576A7&z=z>.

Workers Compensation Insurance

Congregations are also responsible for providing Workers Compensation Insurance for the rostered minister. A Church Mutual Insurance document, “Insuring Your Ministry Points to Consider”⁵ states the following: “In all but a few states, religious organizations, like any business, are required to carry workers’ compensation insurance for their employees. Even where insurance is not required, the benefits must still be paid, and these can be extremely expensive. Failure to pay benefits can lead to fines and other legal action. . . Don't overlook your rostered leader. The federal government may classify some rostered leaders as “self-employed” for tax purposes, but most state industrial commissions consider them to be employees, and subject to the laws and benefits of the Workers’ Compensation Act.”

Under NYS Workers Compensation Law §2[4] and WCL §3 Group 18, not-for profits that are compensating individuals for their services are required to obtain a workers’ compensation insurance policy with the following exceptions: Paid rostered ministers and members of religious orders are exempt from mandatory coverage (but can be covered voluntarily). To be exempt the leaders and members of religious orders must be performing only religious duties.⁶

IV. PAID TIME OFF

Days off per week: The Upstate New York Synod’s recommendation is that all rostered ministers work 40-45 on average. This equates to 1.5-2 days off per week.

Vacation: A minimum of four weeks, including four Sundays, per year. *For rostered leaders with 20 or more years of experience a fifth week of vacation should be added beginning with year 20.* This does not include time for continuing education.

Less than Full Time: Rostered Ministers serving in calls defined as $\frac{3}{4}$ time or less shall have 12 weeks of combined vacation and study leave annually.

Holidays: Congregations should provide appropriate time off for holidays. If the actual day cannot be taken, another day should be designated. For example, if the congregation holds worship services on Christmas, it is recommended that the rostered minister receive an alternate day off in lieu of the Christmas holiday.

Study Leave: Two full weeks, including Sundays, paid leave per year is expected. An option that may be considered under advance agreement between the congregation and the rostered minister would allow these two weeks to be accumulated over a three-year period, up to 6 weeks, allowing the rostered minister the opportunity for a more extended study leave.

The Synod encourages congregations to expect that their rostered minister will use all their vacation and continuing education time off annually to ensure that they have a healthy work/life balance. Should a rostered minister desire to carry over unused time off from one calendar year to the next, the

⁵ Available at <http://www.churchmutual.com/index.php/choice/coverage/page/insuring/id/0>

⁶ P. 37, NYS Workers’ Compensation Board Employers Handbook to Workers’ Compensation in NYS.

request should be discussed with the Congregation Council and a decision made that reflects the needs of the congregation and the rostered minister.

Sick Leave: Sick leave of up to eight (8) weeks per year with full salary, housing and benefits and provision for disability thereafter as coordinated with the congregation and Portico is the minimum recommendation. Sick leave may be taken for the purpose of personal or family illness.

In the event of extended illness, the congregation shall assume the responsibility for providing full salary and benefits for the first eight (8) consecutive weeks of illness, at which time the ELCA Disability Plan as administered through Portico Benefit Services will take effect. It is also recommended that in times of extended illness the congregation contact the synod office for guidance. The congregation is to assume responsibility for pulpit supply during the disability. Sick leave benefits will begin January 1 of each calendar year.

Family/Maternity/Parental Leave:

- Paid Family Leave – Congregations are encouraged to provide Paid Family Leave as set forth in New York State Paid Family Leave legislation.
- Congregations should be sensitive to family needs such as extraordinary illness of children and parents of the rostered minister and negotiate leave time with or without pay for these circumstances. During any parenting leave period, supply ministers are to be paid by the congregation.
- In the event of a death of an immediate family (to include spouse, children, parents, stepchildren, stepparents, brother, sister, grandparents, step grandparents, grandchildren, step grandchildren, mother-in-law, father-in-law, or legal guardian), the rostered minister will be allowed five (5) days leave, with pay.
- In cases where there is a special need related to circumstances, generally assumed to be the sudden death of an immediate family member or cases requiring extensive travel, additional working days may be granted in consultation with the Congregation Council. A rostered minister desiring additional leave may use vacation time or negotiate to use unpaid leave.

V. OTHER

Sabbatical Leave

Congregations and other organizations are strongly encouraged to provide for and grant their rostered ministers and/or professional workers a sabbatical or renewal leave of up to six (6) consecutive months after every seven (7) years of service in that setting. Details regarding policy, rationale, suggested procedures, and additional resources can be found in the synod's Continuing Education document.⁷

Severance

The synod Bishop should be consulted whenever the termination of a call is being considered. In situations where a call is terminated by the rostered minister, Congregation Council, or appointing institution, without another call or other employment being in place, the congregation is encouraged to consider a severance package of two to six months. Unless covered by another employer, medical and pension benefits are to be included as well. Excluded would be any other allowances, e.g. auto, book,

⁷ <https://upstatenysynod.org/s/UNYSContinuingEducationPolicy1011-1-932r.pdf>

education. For further information see the Upstate New York Synod Severance Guidelines, May 15, 2015.⁸

Moving Expenses

The congregation is responsible for the moving expenses of the rostered minister they have called. This cost can be significant. (Recent experience indicates that costs could easily be \$8,000 - \$15,000 or more.) It is a one-time expense. Some congregations work to set aside a sufficient amount during the transition period. Others have had a special offering to assist with this expense.

Transitional Minister Compensation (SC10.10.08.)

\$700 compensation for 20 hours per month

\$35 per each additional hour per month [effective June 2022]

Supply Preaching Compensation (SC.12.04.04.) - in June 2022 the Synod Council approved synod wide regular supply preaching minimum compensation to become effective January 1, 2023:

\$175 Supply for one service

\$225 Supply for two services on the same day

\$ 50 Add per service over two services on the same day

\$125 Supply an extra day

Mileage reimbursement at the current IRS rate (January-June 2022, \$.575/mile; July-December 2022, \$.625/mile) for daily transportation expenses between your residence and the temporary work station outside the metropolitan area where you live as outlined in the IRS Publication 463.⁹

Reporting Change in Compensation to Portico Benefit Services Annually a Change in Salary Report form must be filed with Portico Benefit Services or the change annotated in the appropriate section of the congregation/employer's monthly bill. While the Congregation Treasurer is typically the person who files the form, the rostered minister, Congregation Council and Congregation Treasurer all bear responsibility to be sure that this information is filed accurately and in a timely manner each year. Submit the Change of Salary Report to:

Portico Benefit Services
7700 France Ave. S., Ste. 350
Minneapolis, MN 55435-2802

Phone: 800.352.2876
Email: mail@PorticoBenefits.org
<https://porticobenefits.org/>

⁸ <https://upstatenysynod.org/s/Severance-Policydraft-SC-adopted-522015.docx>

⁹ <https://www.irs.gov/uac/about-publication-463>

APPENDIX I:

Years of Experience Minimum Compensation Chart for Rostered Leaders (Word and Sacrament and Word and Service)

The Total Defined Compensation for a rostered minister at or below minimum compensation would be increased by an amount equal to \$350/year of experience. Beginning with 20 years of experience an additional week of vacation should be added and thereafter, the \$350 experiential increase is to be added every five years, i.e. 25, 30, 35, etc. Congregations should still provide the recommended cost of living increase each year to the Total Defined Compensation.

Experience	Total Defined Comp	Experience	Total Defined Comp
0	\$64,770	18	\$71,070
1	\$65,120	19	\$71,420
2	\$65,470	20	\$71,770
3	\$65,820	21	\$71,770
4	\$66,170	22	\$71,770
5	\$66,520	23	\$71,770
6	\$66,870	24	\$71,770
7	\$67,220	25	\$72,120
8	\$67,570	26	\$72,120
9	\$67,920	27	\$72,120
10	\$68,270	28	\$72,120
11	\$68,620	29	\$72,120
12	\$68,970	30	\$72,470
13	\$69,320	31	\$72,470
14	\$69,670	32	\$72,470
15	\$70,020	33	\$72,470
16	\$70,370	34	\$72,470

APPENDIX II: 2023 Rostered Minister Compensation Worksheet

This document is set up to reflect the minimum total defined compensation amount in the Upstate New York Synod for 2023 for a first-call rostered minister. A congregation where a rostered minister is currently under call and where the compensation guidelines have been met for the previous year may wish to calculate increases based on the congregation's budget from the previous year. The Upstate New York Synod recommends using the Consumer Price Index in determining the minimum cost of living increase. The 2023 recommended cost of living increase for a rostered minister's Total Defined Compensation is 5.9% as approved by Synod Council in June 2022. An additional amount of at least \$350 should then be added for year of experience in ordained ministry. This number would then be the number to use on Line 1 in either A or B below.

A. Compensation Package with Housing Allowance **(full-time, 40-45 hrs/wk)**

1. Minimum Total Defined Compensation _____
2. Line 1 X 0.92894 _____
3. Housing Allowance ` _____
4. Minimum Base Salary
(Line 2 minus Line 3) _____
5. Social Security
(Line 1 minus Line 2) _____

B. Compensation Package with Parsonage

1. Minimum Total Defined Compensation _____
2. Minimum Base Salary
(0.69968 X Line 1) _____
3. Social Security
(Line 2 X .0994) _____
4. (Line 2 plus Line 3) _____
5. Housing Value of Parsonage _____
6. (Line 1 minus Line 4) _____

*See the next page for benefits

Benefits¹⁰

- i. Pension (12% of Gross salary)**
- ii. Medical/Dental¹¹**
- iii. Disability/Basic Survivor/Retiree**
- iv. Subtotal Benefits**

Reimbursable Expenses

- i. Travel (mileage + tolls/pkg.)**
- ii. Continuing Education**

\$3,500.00
\$1,000.00

Total Cost to Congregation/Organizations
(Total of line 3 plus 4.iv. plus 5.i.)

¹⁰ Portico Health Care benefits need to be calculated using the online Portico EmployerLink calculator. Rostered leaders date of birth, Minimum Compensation is also needed for rate calculation. www.porticobenefits.org.

¹¹ \$7189 is the health cost calculated at the 2023 rates for a first call rostered person in their thirties who is single. Married rate for same age individual would be \$14,314 and married with children would be \$21,504.