

**NORTHEASTERN OHIO SYNOD 2017 COMPENSATION
GUIDELINES AND WORKSHEET
NON-ROSTERED**

Due to the wide range of non-rostered duties that may be performed at a congregation, this guideline will only reflect general guidance and not specific recommendations.

INTRODUCTION:

A congregation employs many non-rostered people in various positions such as musicians, custodians and administrative assistants. Compensation for these positions should be comparable to professional positions of equal responsibility and training. Adequate livable compensation for the non-rostered employee, as for anyone else, is necessary to fulfill responsibilities, obligations and maintain satisfaction in ministry. The congregation and the synod have an obligation to review compensation plans annually using the guidelines as adopted by the synod assembly. Non-rostered personnel are also urged to take initiatives in seeking an annual review of compensation.

The congregation should develop procedures whereby it may review the employees' salary and discuss those personal financial concerns that may apply. This may be best accomplished by a small and understanding committee consisting of the pastor(s), one or more representatives of the congregation council, and other persons as deemed necessary. The committee should bring to the congregation council its recommendations for annual compensation adjustments.

Written job descriptions should be developed for each position. The job description should include, but is not limited to:

1. duties
2. days of work
3. hours
4. whether salaried or hourly
5. benefits
6. rate of pay and overtime policy
7. other

A special effort should be extended in determining actual hours worked, (e.g., for musicians, detailed listing of time requirements is available from Association of Lutheran Church Musicians). Local considerations could include:

1. regular services (number per week)
2. choir practice(s)
3. additional services, e.g. Lenten
4. practice time
5. educational level

I. SALARY

A. **BASE CASH SALARY:** An effort should be made to determine adequate local compensation levels. There are several ways to accomplish this including but not limited to:

1. Consult with local school districts, especially for custodians, secretaries, and Christian educators.
2. U.S. Department of Labor
3. other local congregations
4. classified ads
5. local Chamber of Commerce

6. negotiation with the employee (e.g., an employee who is also a member of the congregation may volunteer a portion of their compensation to the congregation)
7. professional organizations, (e.g., Association for Lutheran Church Musicians (ALCM), International Association for Office Professionals).

B. ADJUSTMENTS: Adjustments to the base cash salary may consist of, but are not limited to:

1. merit
2. local COLA (to reflect significant differences in local cost of living)
3. responsibilities
4. education (either advanced or specialized)
5. other concerns identified by the congregation/employee

II. HOUSING

not applicable

III. BENEFITS

A. PENSION / HEALTH CARE

1. The congregation shall provide full pension, health, and death benefits for the employee and family in accordance with *Portico Benefit Services* (ELCA Benefits Provider) provisions. Health care issues may be addressed through other agencies (e.g. a local Chamber of Commerce).
2. A “Medical Expense Reimbursement Plan”, established in accordance with specific IRS requirements, could provide tax advantages for employees by reimbursing deductibles, co-payments, and other medical expenses not covered by insurance(subject to legal regulations). For more information, please contact the synod accountant (jhacker@neos-elca.org)
3. The employee may elect to waive the spouse and dependent health care benefit under the coordination of benefits clause in the *Portico Benefit Services* Handbook. The congregation should consult with *Portico* (612-333-7651 or 800-352-2876) or the synod office for assistance in determining the effects of these guidelines.
4. For part-time employees refer to Section IV.

B. FICA ALLOWANCE (SOCIAL SECURITY)

1. A congregation shall provide FICA payments in accordance with current Federal regulations.
2. The synod recommends the employee periodically check records to be certain accounts have been properly credited. An employee may do this by obtaining Form SSA 7050 from the local Social Security Administration office or online at www.ssa.gov. It is important that employees do this periodically because one can only go back 39 ½ months to correct errors. This is critical in assuring the receipt of the maximum benefits available.

IV. PART-TIME EMPLOYEES

- A. For part-time employees (less than 40 hours), salary and benefits should be calculated then reduced to reflect the percent of employment, e.g., an employee at half-time (20 hours) would receive 50%.
- B. When employed less than 20 hours, *Portico Benefit Services* is not available.

V. PROFESSIONAL EXPENSES: These items are considered congregational administrative expenses and are not items to be considered compensation.

- A. **AUTOMOBILE EXPENSES:** If congregations require the employee to use his/her own vehicle, congregations should provide an adequate automobile allowance. Such reimbursement should be consistent with the maximum IRS deduction for use of a personal car for business purposes (54 cents per mile in 2016).
- B. **OTHER PROFESSIONAL EXPENSES:** These expenses include, but are not limited to books, subscriptions to magazines or journals, media resources, and official meetings. They may be covered by:
 - 1. paying these amounts directly as they occur; or
 - 2. setting up as a line item in the budget; or
 - 3. setting up as a monthly allowance.

VI. OTHER PROVISIONS

- A. **VACATION:** A graduated schedule for vacations should be used. The minimum vacation should be two weeks. The maximum is four weeks. Attendance at official functions is not construed as vacation time.
- B. **SICK LEAVE:** Sick leave should be provided for up to eight weeks per year with full salary and benefits. An agreement may be made for partial disability beyond that time in coordination with the *Portico Benefit Services*.
- C. **MATERNITY LEAVE:** Maternity leave should be provided for up to six weeks with full salary and benefits. Because of special concerns or needs, additional time may be negotiated between the employee and congregation.
- D. **PATERNITY LEAVE / ADOPTIVE PARENTAL LEAVE:** Paternity leave and adoptive parental leave may be negotiated between the employee and congregation. It is recommended that up to six consecutive weeks (including Sundays) with full salary, housing, and benefits be provided. Because of special concerns or needs actual time may be more or less than six weeks.
- E. **CONTINUING EDUCATION:**
 - 1. If applicable, provision should be made for assisting with continuing education with paid time off and tuition reimbursement. The scheduling of continuing education should be determined by the employee in consultation with the council.
 - 2. **SABBATICAL LEAVE:** Sabbatical leave offers an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities. If a sabbatical is appropriate, refer to the sabbatical guidelines in the rostered person's guidelines.
- F. **WORK WEEK:** Because of the nature of church employment, it is recognized that employees may be expected to fulfill evening and weekend responsibilities. Therefore, adequate time off (one day per week minimum) should be granted that would be free from church-related responsibilities.
- G. **SPECIAL CONCERNS:** Where there are special needs within an employee's family, these should be considered separately.

**COMPENSATION WORKSHEET
NON-ROSTERED EMPLOYEE
(POSITION)**

JOB DESCRIPTION: Duties and expectations should be provided for each position. These duties will normally be performed on (days of the week) from (list regular hours). This position is classified as hourly/salaried.

A. COMPENSATION

1. Base Salary (I.A., B.) _____
TOTAL COMPENSATION _____

B. PENSION AND OTHER BENEFITS

1. *Portico* or other Pension and health (III.A.1.) _____
2. Medical Reimbursement (III.A.2., 3.) _____
3. Other Benefits _____
TOTAL PENSION AND BENEFITS _____

C. PROFESSIONAL EXPENSES

1. Automobile Reimbursement or allowance (V.A.) _____
2. Other Professional expenses (V.B.) _____
3. Continuing Education (VI.E.) _____

D. OTHER PROVISIONS (VI)

- 1. Vacation
- 2. Sick leave
- 3. Maternity leave
- 4. Paternity/adoptive parental leave

E. SPECIAL CONCERNS (VI.G.)

1. _____

*Roman numerals, letters, and numbers refer to sections within the guidelines.