

Helping a Congregation Learn how to Pay its Called Workers

[Dodge/Washington Pastoral Conference 1984]

by: John M. Graf

How a congregation pays or doesn't pay its called workers is a perennial problem. Many pastors and teachers are sincerely concerned that the welfare of their families is suffering because of inadequate salaries. We have already lost good workers from our churches and schools because of these concerns. Church workers have all the everyday needs of everyone else, and the inability to satisfy those needs because of inadequate salary undermines the effectiveness of that worker. Besides an inadequate salary can even demoralize a worker since the salary level offered can be considered a sign of the respect or lack of respect that congregational members have for the ministry.

Of course, the answers to these problems will not come from grousing about them with other pastors. Most pastors are reluctant to talk about their financial needs with a congregation, and, I suspect, many congregations have too much of an inferior image of themselves to approach the pastor about his needs. They know they should pay him more but are reluctant to face the hard issues that lead to these problems or to the solutions to these problems.

Does something need to be done? I say yes. Something must be done sooner or later because pastors and teachers are becoming restless about the issue. They are losing their willingness to make their families sacrifice so the rest of the congregation doesn't have to sacrifice. The fact that 16 out of 19 of the pastors in our conference shared in the salary survey I sent out indicates a very strong interest in these matters. Surveys rarely receive an 84% response. This interest is not only ours. In the recent past, Pastor Tom Franzmann was assigned a nearly identical topic to write on. His survey received a 75% response. These workers are looking for help in guiding their congregations in dealing with this problem. They realize that it is not simply a selfish matter on their part—but a concern that congregations share their love and their gifts with their called workers on a continuing basis reaching into the future as far as God grants us a future. In other words, what we do in the way of improving our congregations' ability and skills in paying its workers today, we are doing also for the pastors and teachers of the future. If we ignore this part of our service, we do it not only to our detriment, though we may be very willing and able to make the sacrifice, but we also do it to the detriment of future workers who may not be able to make the same sacrifice.

What can be done? I think the answers are around us and before us. We must consider the Scriptural implications of these matters, and we must look around us and learn from those congregations which have already made progress in learning how professionally and in a mature manner to care for the financial needs of their called workers. And there are such congregations ... many of them. The fact that those congregations have taken such steps has helped to put at ease the financial, to say nothing of the Scriptural, concerns that their workers have held. Even if their salaries have not changed much they are aware that their members are concerned and committed to doing their best.

Stewardship

The first matter that needs to be addressed is the reason that is perhaps most commonly given for underpaying a pastor or teacher: there isn't enough money. This involves the whole matter of the stewardship of money among our members. While this needs to be addressed, it is not the concern of this paper or even of this subject. For if it is true, as Jesus says, that "the worker is worth his keep,"¹ then God's people need to make sure that the worker gets his keep. In order for this to be accomplished, they will need to feel the gentle yoke of the Gospel on their hearts so that they will have both the interest to find out what it takes to provide that "keep" as well as the desire to actually make such provision. We as pastors must take great pains that our people are truly fed the life-giving nourishment of the Gospel. We also need to guide them in the matter of setting of salaries—matters few people ordinarily have contact with from the side of providing those salaries. Most people are simply in the position of receiving salaries. And since called workers also are primarily in that same category, we too, need to learn of these things.

Scripture

Both the Old and New Testaments express a concern about the Lord's workers and their pay. St. Paul applies the passage from Deuteronomy 25:4 to working for the Lord: "For it is written in the Law of Moses: 'Do not muzzle an ox while it is treading out the grain.' Is it about oxen that God is concerned? Surely he says this for us, doesn't he? Yes, this was written for us, because when the plowman plows and the thresher threshes, they ought to do so in the hope of sharing in the harvest. If we have sown spiritual seed among you, is it too much if we reap a material harvest from you?"²

Jesus, as already referred to when he sent out the twelve disciples, said "the worker is worth his keep," and similar words recorded in Luke, "the worker deserves his wages"³, which Jesus spoke when he sent out the seventy (two) disciples. Why did Jesus say this? In the framework of the commission he gave the disciples, Jesus wanted them not to be concerned with the necessities of life. They would be living under different circumstances than they had been, and such a change in life, theirs or ours, must always ask the questions concerning what it takes to keep ourselves alive and well. In order that their time and concern might be directed to their ministry, however, Jesus assures them that they won't have to be concerned about their physical welfare. He will provide that through the people whose hearts are moved by the Gospel the disciples would be preaching.

Pastors and teachers today are no different. We and our families have physical needs which must be satisfied. We need to be assured by our congregations that those needs will be provided. In an article reprinted in *Church and Clergy Finance*, Manfred Halck, Jr. expresses for today's pastor what Jesus expressed for his disciples:

Low pay can interfere with the efficiency and productivity of your pastor's ministry to you and your congregation. Think about your own income. When you worry about how you can ever make ends meet, your job performance suffers. You fret that there won't be money to pay the dentist or piano teacher or the next life insurance premium. You worry about the rent or the mortgage payment. Your pastor worries about these things, too. Worry about money is bound to impinge upon your pastor's time for creative ministry. Don't let that happen. Prevent your pastor's preoccupation with finances by making sure your congregation pays enough and that you pay it right.⁴

If they, the congregations, won't or aren't able to provide for our needs, then the pastor will need to find another way of doing that. It wasn't so long ago in our circles that pastors in some congregations supplemented their salaries by moonlighting at other jobs. We may not be far from that again as some of our pastors endure the fallout of the recession in the early years of the 1980's. While it is to be expected that a called worker should share the financial ups and downs of his members, too often their salaries are so low to begin with that any lowering of them or withholding of increases to match inflation threatens to sink them financially below the water level.

Other church bodies and, especially, independent churches have traditionally accepted a "tent ministry" in which the pastor was in effect only a part-time pastor. Like the apostle Paul during his stay in Corinth, the pastor with a tent ministry provides for his physical needs by holding another job while also conducting a ministry. St. Paul had his good reasons (cf. 2 Corinthians 11:7-12 in the special circumstances in Corinth for not accepting any support from the Corinthian Christians.) Today, in our circumstances, we find it hard to justify a tent ministry. It is the responsibility of our congregations that a called worker doesn't have to justify moonlighting

All of what Jesus was trying to assure his disciples when he sent them out underlies also the thoughts that St. Paul expressed to the Corinthians in a longer section of his first letter to them, 9:1-14. He summarizes his thoughts in verse 14: The Lord has commanded that those who preach the gospel should receive their living from the gospel." If a person is going to commit his or her life to the ministry, then he should receive a salary that will provide him and his family with a living.

Since there is some legitimate debate whether Galatians 6:6 and 1 Timothy 5:17 refer to physical or spiritual good things, I will not choose them as the basic source of teaching on these matters. Nonetheless, we cannot dismiss them offhand either. They do teach a principle that a job well done is worth a good response. This, of course, would be true whether we speak of physical or spiritual matters.

Good Christian members should accept in faith these statements given by Jesus and Paul in an evangelical spirit. If they refuse to follow them, however, then those same words can be laid on old Adams as an expression of the Law. It is our responsibility as pastors to be sure we use these parts of Scripture in the proper way.

Techniques

When we talk about the techniques of setting a salary, two questions come to the fore. One, how much should we pay, and two, how do we go about arranging that pay? There are a couple ways of dealing with both of these questions. Let's take a closer look first at the question of how to determine how much a pastor should be paid.

The most common way to make such a determination is to look at what other pastors in similar sized congregations with similar needs are paying their pastors. In the five years that I have been serving in my present parish, I have already been invited to participate in two such surveys from congregations similar in size and need as mine. I suspect that there have been other surveys, perhaps less involved and thorough than the ones I've seen, among smaller congregations,

There is a questionable validity in such a method. While the collective wisdom and sanctification on these matters of many congregations can help guide weaker congregations to overcome the inconsiderate salaries they pay, the Old Adam makes room for this practice to work also in the other direction. Also, these surveys hardly compare apples with apples when congregational size, job complexity, experience and proficiency are taken into account. Generally speaking, such a method can help us find the average salary, and then we must go from there.

The validity of that method, however, is sterile unless we also take a look at median salaries of our members. These figures, while perhaps not the most current, should be available through a library or government office, and should be updated by the appropriate annual cost-of-living increase factors. They should also be adjusted downward to take into consideration special tax benefits available only to the pastor. This will help us determine around which income level our members are grouped. It seems only fair that a called worker should be afforded a similar level of living as the median level enjoyed by his members. This figure may be one of the most important figures in determining what a pastor's total salary package should look like. It should not quickly be overlooked.

In a survey made of our Dodge-Washington Conference pastors (a survey borrowed in part from Pastor Tom Franzmann's paper), the pastors reported that 16 of our 19 congregations also considered the following factors in determining salaries:

- a. cost of living – 6
- b. experience – 5
- c. ability of congregation to pay – 10
- d. stay equal to Synod code – 8
- e. stay above Synod code – 2
- f. percentage from previous year – 6
- g. need of pastor – 4
- h. proficiency – 3
- i. job complexity - 2

One pastor also cited the economic situation of his area as a factor considered by his congregation. That, too, must be considered because someone living in a depressed rural area in the south, for example, can hardly expect to receive the salary of someone living in Alaska or California.

You may draw your own conclusions from those statistics. I am troubled by the high number of congregations for which ability to pay is a consideration. If more of our people were making their gifts to the Lord as joyfully, as sacrificially, as regularly, with an approach that is as planned and in keeping with their income as some of our members do, this would not be a problem. What this says about the stewardship efforts and/or concerns in some congregations is embarrassing.

I am also concerned by the effort that is made to stay equal to the Synod code for mission workers and the opposite weakness of consideration for job complexity. In no way do I wish to belittle the work load of home missionaries. I was there once myself. But we must be frank in recognizing that a pastor serving a congregation of even 300 members is going to have a more complex and demanding job than a pastor serving a mission congregation of 30, 70 or 110 members. Our congregations need to be aware of that fact. The trick in taking these factors into consideration is how to use them. We almost have to have a numbered factor applied to each of

them in order to provide a benchmark from which to measure each point. In some cases, like experience, that's easy; we just count the years. In other cases, like the needs of the pastor and his family, proficiency or job complexity, it is more difficult. I would like to share with you how the Lutheran Church in America incorporates some of these factors in their salary guide for 1985:

Type of Responsibility/Years in Ordained Service

Type 1 Service - Solo pastorate serving one or two congregations totaling ca.300 baptized persons; or a third person working on a Type 3 or 4 staff team; or basic level of general work responsibility.

Type 2 Service - Solo pastorate serving one larger or as many as three smaller congregations, responsible for up to 600 baptized persons; or a second person on a Type 3 or 4 staff team; or mid-range level of general work responsibility

Type 3 Service - Solo pastorate serving as many as 1,000 baptized persons; and maybe coordinating or supervising others in team ministry; or supervisory levels of general work responsibility.

Type 4 Service - Pastoral leadership of more than 1,000 baptized persons and coordinating or supervising others in team ministry; or major executive levels of general work responsibility.

Years of exp.	Type 1	Type 2	Type 3	Type 4
0-5	From 14,385 To 17,285	From 14,385 To 18,690	From 16,065 To 20,075	
6-10	From 15,500 To 19,000	From 16,065 To 20,075	From 17,170 To 21,460	From 18,830 To 24,480
11-20	From 16,615 To 20,430	From 17,170 To 21,460	From 18,280 To 22,850	From 19,940 To 25,925
21-30	From 17,725 To 21,800	From 18,280 To 22,850	From 19,385 To 24,235	From 21,600 To 28,080
31-40	From 18,830 To 22,930	From 19,385 To 24,035	From 20,495 To 25,370	From 23,265 To 30,300

The minimum salary is imperative for professional remuneration based on training. The maximum should not be viewed as a limit where education, expertise and professional demands dictate otherwise.⁵

In Part III of Manfred Holck's article *Clergy Compensation Planning for 1983* (previously referred to in endnote #4), Pastor Holck gives three more pay plans incorporating various factors that need to be considered in planning a pastor's salary, They differ in complexity and sensitivity, because variety is needed to accommodate the various needs of congregations. If you are interested in such plans, I suggest you subscribe to *Church and Clergy Finance* or purchase reprints of the article.⁶ Another source of information of this sort is Holck's own magazine *The Clergy Journal* published by Church Management, Inc.⁷ There are certainly other similar publications that could prove helpful.

In addition, I have included at the end of this paper two actual salary schedules that are in use by congregations. While they may be most valuable to a larger congregation with a multiple staff, some of their basic premises can also guide smaller congregations in addressing the pastor's salary in an intelligent manner.

It is important when preparing a salary also to consider certain other facts. An auto allowance should not be considered as part of the salary but as part of the cost of having a pastor. Yet, if no allowance is provided it becomes a real salary issue as the pastor must cover the cost of driving for congregational business from his own pocket. A congregation should determine an auto allowance by finding out the cost if the pastor did not have an auto of his own to provide. Congregations have come to consider it their right to claim a part of the pastor's vehicle for their own use. But if that vehicle were suddenly pressed into constant service by another family member so it wouldn't be available for the pastor's use, how much would it cost annually for the congregation to provide and maintain a car for the pastor?

One of the "loopholes" that present tax laws allow the pastor is a furnishing and utilities allowance. This option allows a congregation to designate a portion of the pastor's salary for use in maintaining a parsonage. That part of the allowance that is actually used for parsonage maintenance can then be claimed as a deduction. It is necessary, however, that the congregation enter a formal statement in its minutes establishing this allowance in the year preceding the calendar year for which it will be claimed.

Reimbursement for Social Security taxes also presents some difficulties. Such efforts are laudable, but it must be noted that such a reimbursement is taxable income and must be reported as such. That, in turn, would increase the Social Security tax a bit. How does one finally decide how much that reimbursement should be so that the pastor does not fall behind by receiving reimbursement? There is a somewhat involved formula that can be used to answer that question. It can be obtained from Pastor Elton Huebner in our Synod's office.

Another important concept to be considered is the housing question. If you live in a parsonage, you are receiving some financial benefit. At the same time, you are being deprived of the opportunity to build equity in a building by buying your own home. The result, as sometimes seen, can mean that the pastor is on the curb at retirement or his family is without a home if the pastor should become permanently disabled or even die. It would only be fair for the congregation that expects its pastor to live in a parsonage to establish some kind of parsonage allowance plan to provide the pastor with the capital to buy his own home when that becomes necessary.

This is difficult for some members to appreciate since they sometimes think they are doing the pastor a real favor by providing a parsonage. Many times that is true, but it is a mixed blessing. In discussing salary levels on the survey I gave you, one of our pastors raised this subject. He said:

I think that the criteria that should be used is the compensation level of the congregation members. The congregation should give its pastor a compensation package that enables him to eat and drink and live at the same level as the congregation members both now and in retirement years. The compensation package need not be the same as the compensation package of the members, but it should be equal. (The words "in retirement years" obviously open up a can of worms when a congregation includes a parsonage in its compensation package.)

In addition to actual salary paid, a congregation must consider other benefits they might want their pastor to receive such as insurance plans, vacation plans, retirement plan and annuities. There are some other technical factors in setting a pastor's salary that congregations should consider. I leave those to the experts such as Manfred Holck, Jr. to explain. He is continually evaluating these subjects under current conditions in the articles he writes. It will be especially valuable to follow expert, professional guidance if the present push to reform our tax laws actually produces some new legislation. For example, a pastor owning his own home can list mortgage interest and taxes paid out for buying that home as itemized deductions from his taxable income. This benefit is currently under fire.

Once a salary and a method of paying it has been established, it should be reviewed annually. I think it is also important for the pastor to be a part of that review. The practice of the pastor stepping out or being asked to step out of the room when the salary is discussed is an insult to the pastor and a disservice to the congregation. It is an insult because the congregation is not dealing in loving openness with the pastor. It is a disservice because the pastor is not able to provide leadership or needed information for the congregation to do its work. At very least, the pastor should discuss this issue with trusted members who will be part of the salary committee.

A final word needs to be spoken. That word involves what I call the contentment factor. It also has to do with greed, its reverse side. I feel strongly that pastors should address salary issues with their congregations; it is simply wrong for parsonage families to be deprived when the congregation members themselves have sufficient for life. At the same time we must always be on our guard against the desire for more and more...and more. That desire never ends. When Jesus sent out the seventy (two) disciples, he told them that when they entered a house that they should "stay in that house, eating and drinking whatever they give you, for the worker deserves his wages."⁸ I understand that to mean that the disciples would be eating the same food as those who provided it for them. As one of our pastors said in the survey: "One would not expect that the hearers would fry some hamburgers for the disciples while steak was being served in the dining room."

But if hamburger is being served to all, so be it. Eat and enjoy! St. Paul assured the Philippians: "...I have learned to be content whatever the circumstances. I know what it is to be in need, and I know what it is to have plenty. I have learned the secret of being content in any and every situation, whether well fed or hungry, whether living in plenty or in want. I can do everything through him who gives me strength."⁹

He also instructed Timothy in the virtue of contentment. He wrote: "But godliness with contentment is great gain. For we brought nothing into the world, and we can take nothing out of it. But if we have food and clothing, we will be content with that."¹⁰

St. Paul is by no means excusing congregational apathy or stinginess regarding the pastor's salary, but the pastor must also make sure that his stated needs are honest and in keeping with a realistic appraisal of the congregation's efforts and resources. If both pastor and congregation approach this issue with such an open, loving and sympathetic expression of Christian maturity, they will be able to find positive and mutually satisfying and encouraging answers to their questions.

Endnotes

1. Matthew 10: 10
2. 1 Corinthians 9:9-11

3. Luke 10:7
4. Holck, Manfred, Jr. "Clergy Compensation Planning for 1983--Part I," *Church and Clergy Finance*, August 10, 1982, Vol. 13, No. 11, page 2.
5. "Guidelines for the Compensation of Ordained and Lay Professionals for 1985," Lutheran Church in America, Wisconsin-Upper Michigan Synod, page 2.
6. Both the newsletter and the reprint may be ordered from Ministers Life Resources, West Lake St., Minneapolis, MN 55416.
7. Church Management, Inc., P.O. Box 1625, Austin TX 78767.
8. Luke 10:7
9. Philippians 4:11-13
10. 1 Timothy 6:6-8

I

**Salary Policies, Guidelines and Schedule
Schedule A**

Effective July 15, 1984 - December 31, 1984

I. Salary Amounts

- a. The base salary for all teachers with a B.S. degree is \$13,287 annually with increments of \$165 annually for a maximum of 20 years.
- b. The base salary is increased \$20 annually for each semester hour credit earned. This amount is added to the base and is paid beginning September 1 of the year in which credits are earned, provided credits are completed before the start of the school year and proof of credits has been turned into the school office. Also, increments are increased at 15 and 30 semester hours. Teachers with a B.S. plus credit hours receive annually increments of \$180. Teachers with an M.A. degree or 30 semester hours receive annually increments of \$195, maximum 20 years.
- c. The base salary for the principal is the same as the base salary for the teachers, maximum 20 years.
- d. The salary for the ½ day teacher will be ½ of points (a) and (b) if they qualify. If not, it will be set by the Personnel Committee.
- e. The salary for the pastor is set by the Board of Trustees upon recommendation of the Personnel Committee.
- f. The salary for the vicar will follow the Synod plan.
- g. The salary for the custodians will be set by the Personnel Committee.
- h. The base salary for a teacher with 3 years of schooling will be \$250 less than a teacher with a B.S. degree.

II. Salary Schedule Allows for the Following Extra Compensations:

- a. Principal \$ 1,500/year
- b. Athletic Director \$ 500/year
- c. Director of Music \$ 55/year
- d. Organists \$ 7.50/service, excluding weddings & funerals

- e. Teachers will be compensated 20 cents/mile for any' school events for which they are required to drive. All bills must be turned into the church treasurer via the principal for reimbursement.
- III. Full Credit Will Be Given for All Years of Teaching Experience
- IV. Teachers Are Paid on a 12 Month Basis for the School Year Starting July 15 and Ending July 14. The only Exceptions are:
- a. A teacher who resigns during the teaching portion of the school year will have his or her salary terminated at the date of accepted resignation.
 - b. The salary of teachers called to or accepting a call to another congregation will be paid effective on a date mutually agreed upon as specified in their call.
- V. All Teachers Are on Call During the Summer Months.
- VI. All Health Insurance and ½ Social Security is Paid for the Pastors, Teachers and School Custodians
- VII. Substitute Teachers Will Be Paid \$35/Day
- VIII. The Pastor or Pastors' Housing and Utilities Will Be Provided by the Congregation.
- IX. Vacations
- a. The pastors will receive 4 weeks paid vacation per year.
 - b. The teachers will receive a paid vacation during the summer, to be mutually agreed upon by teachers and Board of Trustees.
 - c. The full-time school custodian will receive a paid vacation on the following basis:
 - i. after one year to three years of employment – 1 week
 - ii. after three to seven years of employment – 2 weeks
 - iii. after seven years of employment - 3 weeks
 - d. The vacation for the full-time custodian will be mutually agreed upon.
 - e. The part-time church custodian will receive a paid vacation ½ of the school custodian's schedule.
 - f. The vicar will receive 1 week paid vacation per year, to be arranged through the pastor.
- X. Sick Leave and Funerals
- a. The principal will treat all cases of sick leave on an individual basis.
 - b. The principal will decide on an individual basis the amount of time off given for funerals.
 - c. If there are any differences of opinion, they will-be dealt with by: 1) Education Committee 2) Church Council 3) Congregation
- XI. Travel Allowance - Guest Pastors
- a. \$35 regardless of one or two services
 - b. 20 cents/mile for car expenses
 - c. meals at cost
 - d. \$15 for anyone called to assist with Holy Communion
- XII. Mileage, Meals, and Lodging for Teachers and Pastors Attending Pastor or Teacher Conferences or Conventions
- a. 20 cents/mile for a maximum of four (4) cars
 - b. meals and lodging at cost for staff members only
 - c. all bills must be turned in to the church treasurer via the school principal
- XIII. Eligibility for Retirement

- a. A teacher will be eligible for retirement after having reached the age of 62.
 - c. No retirement benefit will prevail for a teacher leaving prior to age 62.
 - d. The monthly pension will be calculated by multiplying the teacher his monthly salary at the time of retirement by ½ of 1% times the years of service to our congregation.
 - e. The foregoing guidelines are not intended to apply in the event of need for early retirement for reasons of health. This circumstance should be given separate Consideration.
- XIV. All Salaries Are Subject to Approval by the Board of Trustees and the Congregation.
- XV. Parsonage and Utilities are Furnished for the Pastor in Addition to Salary.

**Salary Schedule
Schedule B**

Salary Year (8/1/84 to 7/31/85)

Base Salary: \$8,600.00 (all start with 100% of the base)

Additions for Experience: 1st through 5th years - 3% of Base per year added.
 6th through 10th years- 2% of Base per year added.
 11th through 20th years- 1% of Base per year added.
 (after 20 years of ministry there would be a total of 35%)

Additions for Service in the Congregation: 1% of Base per year added (no limit)

Additions for Specific Responsibilities: Pastorate	40%
Assistant Pastorate	30%
Principalship	5%
Head Organist	5%
Assistant Organist	4%
Jr. or Sr. Choir Director	1%
Athletic Director	5%
Girls' Athletics	2%
Additions for Education:	
Bachelor's Degree	20%
Master's Degree (or equivalent)	5%

Addition for Summer Work: 10% of the Base (Paid to those working on their regular duties or assigned other duties for the summer months.)

Other Benefits:

Housing: Housing is provided for the pastors and two of the teachers. A Housing Allowance of \$2,800/yr. is paid to teachers for whom congregation housing is not available.

Utilities: All utilities are paid for the pastors. Water and sewer are paid for teachers in congregation housing. A Utilities Allowance of \$600/yr. is paid to all teachers to help with rapidly increasing utilities costs.

Mileage: Car Allowance for the pastors of \$255.per month effective 1/1/84. Rate of 20 cents per mile paid to teachers for church/school related miles.

Soc. Sec: A Social Security Allowance is paid to all workers for whom the congregation is not required to pay Social Security Tax - 6.7% of gross salary (not benefits).

This percent is an amount equal to tax paid by congregation for women.

Insurance: The Synod Group Health Insurance is available for all called workers. The premium is paid by the congregation. In addition, \$2,000 is budgeted to cover 80% of the Major Medical \$200 Deductible for each called worker or dependent.

Education: Costs of continuing education programs for all called workers are payable according to the Education Reimbursement Plan.

Vacation: The vacation of the pastor is three weeks during the first year of service in the congregation and four weeks annually after the first year. The scheduling of this vacation is subject to the approval of the Board of Elders. The summer vacation for called teachers (ten month basis) is considered to be the time during the summer months in which they do not have responsibilities for the completion of their classroom duties.

The guidelines for the summer vacation for called teachers (twelve month basis) is as follows: Normally after one school year in the congregation two weeks vacation in the summer. After five school years in the congregation three weeks vacation in the summer; if additional time is needed, this can be granted with the approval of the Board of Elders.

Note: The half-day Kindergarten teacher is paid 50% of her normal salary, housing and utilities.

Other Categories Of Compensation

Pulpit Assistant	Compensation for a pulpit assistant from the metropolitan area is \$50.00 for the first service and \$5.00 for each identical service. When identical services are on different days, a 20 cents per mile allowance will be paid for the second date. For preachers from outside the metropolitan area a separate mileage factor be determined by the Board of Elders.
Liturgy Assistant	Compensation will be \$7.50 per service with or without communion
Communion Ass't.	Compensation will be \$5.00 per service.
Substitute Organist	Compensation for a guest organist is \$20.00 for the first service and \$5.00 for each additional service.
Substitute Teacher	Compensation for a substitute teacher is \$35.00 per day.
School Janitor	Compensation for the school janitor (working 15-20 hours a week) is \$300.00 per month. (Ten month)
Church Office Secretary	The hourly-rate of pay for a now church office secretary is \$5.00 per hour. If needed, health insurance will be provided if the secretary is a full-time employee.

Education Reimbursement (revised 5/10/82)

Eligibility

All called workers' courses must start and end within the tenure of employment. The worker must satisfactorily explain any withdrawals or incomplete courses. Workers are not eligible if fully reimbursed from some other source, i.e., scholarship, V. A. benefits, or others.

Eligibility of Schools

Eligible schools shall be:

- A. An accredited college university, or graduate school
- B. A junior or community college offering at least a two year program of college level study, which is accredited by one of the regional or professional accrediting agencies.
- C. Any schools of the Wisconsin Evangelical Lutheran Synod or Evangelical Lutheran Synod.
- D. Any school not covered by the above when approved in advance by our Board of Education.

Eligibility of Courses

Courses must be job related or be useful to the worker in his or her service to the congregation. Courses not of college level which do not carry credit towards a degree or advanced degree must approved in advance by the Board of Education.

Correspondence courses are eligible only if courses are reviewed by the Board of Education for approval.

Audit type courses are acceptable if approved in advance by the Board of Education.

Reimbursement

A maximum of \$350.00 per fiscal year (August 1 - July 31) per called worker will be allowed. The total number of dollars ($7 \times 350 = \$2,450.00$) would be allotted for the education reimbursement program for each year. If less than seven teachers or called workers were to attend, the unused monies could be used for additional funds for those who do attend, subject to approval by the Board of Education. Special cases will be reviewed by the Board of Education.