

Rostered Minister Suggested Minimum Compensation Guidelines

PROPOSED 2027 REVISION | 4% increase to 2026 recommended baseline compensation

2027 Narrative | Florida-Bahamas Synod

2027 recommended baseline compensation

Rostered ministry	2026 baseline	2027 baseline (4% increase)
Word and Service (deacon)	\$52,402	\$54,498
Word and Sacrament (pastor)	\$63,157	\$65,683

These amounts are recommended annual full-time baseline compensation, inclusive of salary and any designated housing allowance. Figures are rounded to the nearest whole dollar. A 4% baseline increase does not automatically increase every other fixed-dollar allowance, reimbursement, or benefit provision.

Introduction

These guidelines assist congregations in determining, administering, and annually reviewing appropriate compensation for rostered ministers. The process should be marked by openness, honest conversation, and attention to ministry goals, the leader’s needs, local living costs, and long-term retirement provision. Professional expenses required by the call are budgeted separately from compensation and benefits.

Determining direct compensation

The starting baseline is based on the rostered position. For less-than-full-time calls, prorate the baseline in consultation with the Office of the Bishop. Add applicable experience, qualification, continuing education, ministry-complexity, and localized cost-of-living adjustments using the accompanying worksheet. Congregational leaders should approve the annual package.

Parsonage adjustment

If the congregation provides a parsonage, the 2027 narrative directs that the relevant baseline be divided by 1.3 to account for employer-provided housing. For a Word and Sacrament minister in 2027, $\$65,683 / 1.3 = \$50,525$ rounded. Congregations should separately consider utilities, maintenance, and a housing-equity contribution. Confirm benefit-plan definitions and housing treatment with Portico.

Housing allowance

A housing allowance, where eligible, is a designation within total cash compensation rather than compensation paid in addition to it. The rostered leader solely sets the amount of their salary to be designated as their housing allowance. A council or authorized body should formally approve the designation before payment. Tax treatment varies by individual and ministerial status; rostered ministers should consult a qualified tax professional. Example for a 2027 pastor at baseline: cash salary \$45,683 plus designated housing allowance \$20,000 equals \$65,683 total.

Housing equity allowance

For parsonage arrangements, the congregation should bear major maintenance, utilities, and appliance costs, either directly or through suitable allowances. The 2027 policy encourages an additional housing-equity retirement contribution of 3% of base salary. This is distinct from regular defined-compensation calculations.

Social Security allowance

The 2027 guidelines suggest that congregations consider a Social Security allowance of 7.65% for clergy treated as self-employed for these purposes. Such an allowance may be taxable. Confirm eligibility, tax treatment, and calculation base before budgeting. The worksheet treats this amount separately from adjusted cash compensation.

Localized cost of living

Congregations throughout Florida and the Bahamas face meaningfully different housing and living costs. Congregation leaders and rostered ministers should consider the specific community, especially where housing costs are high, and document any additional adjustment.

Benefits package

Portico pension and health coverage

The 2027 narrative expects participation in the ELCA Pension and Other Benefits Plan through Portico Benefit Services. It recommends the Gold+ health option, subject to the applicable plan offerings and congregation-wide elections. Document any approved compensation changes associated with different health-plan choices. The synod guideline expects an employer retirement contribution of at least 12% of defined compensation. Obtain current contribution figures, health premiums, and plan terms from Portico before adoption.

Flexible benefits, survivor benefits, and disability

Discuss appropriate tax-advantaged savings arrangements, dependent-care accounts, survivor insurance, disability insurance, and retiree support in the benefits review. These costs are separate from recommended base cash compensation. Follow current Portico plan documents for eligibility and calculations.

Stewardship of time

Days off

A full-time rostered minister should receive at least one full day off weekly. The 2027 guideline describes a normal week of approximately 45 hours, recognizing seasonal variation, and encourages two consecutive days off at least monthly.

Vacation

The guideline recommends four weeks of vacation, including four Sundays when Sunday responsibilities are part of the position. At least two continuous weeks of vacation are encouraged. The 2027 narrative also encourages two additional Sundays off. It permits up to two weeks of approved carryover and addresses accrual and payment at termination. Any administration of leave must comply with applicable law and the congregation's written policies.

Sabbatical / extended study leave

The 2027 guideline expects two months of paid sabbatical after each four years of service in the same ministry setting. Sabbatical supports rest, study, reflection, and ministry development. Congregations are encouraged to budget separately for interim worship and pastoral care needs while maintaining ordinary benefits and vacation.

Illness and short-term absences

The 2027 narrative suggests one paid sick day earned monthly, six days available at the beginning of a call, and up to 24 days of carryover. Councils should establish written policies for absences, medical documentation, and disability coordination, subject to applicable law.

Parental leave

For birth, adoption, or foster placement, the 2027 narrative recommends at least eight weeks of paid parental leave with full salary, housing, and benefits. It also contemplates up to two additional weeks for special needs or illness. Part-time calls should receive equivalent leave duration with prorated compensation as applicable.

Disability and compassionate leave

The original guidelines contemplate 60 days of salary, housing, and benefit continuation for total disability before applicable Portico benefits take effect, subject to plan terms. They recommend up to one month paid compassionate leave after the loss of a child, grandchild, spouse, or life partner, with an optional additional unpaid month. They recommend up to two weeks paid leave for the death of a parent, sibling, grandparent, parent-in-law, or legal guardian, with an additional two weeks unpaid available.

Reimbursable business expenses

Mileage and travel

Reimburse approved ministry-related vehicle mileage using the applicable IRS standard business mileage rate. Reasonable reimbursable professional travel is a ministry expense, not base compensation.

Continuing education

The 2027 guidelines reference 50 contact hours per year and First Call Theological Education for leaders in their first three years. Develop an annual learning plan, ideally with two weeks of professional-development time. The suggested annual expense budget is at least \$1,000, increased by \$500 for first-call education needs. A separate salary incentive of \$750 for each documented 25 hours, up to \$1,500 for 50 hours, may be considered annually and does not automatically carry forward.

Books, phone, and professional expenses

Suggested amounts retained from the 2027 narrative include \$300 for professional books and periodicals, \$200 for other professional expenses, reimbursement of 50% of mixed personal/ministry cellphone costs or 100% for ministry-only service, and reasonable expenses associated with Synod Assembly, conference meetings, and Conference on Ministry. Verify all reimbursable expenses through receipts.

Student debt relief

Congregations are encouraged to consider a specific budget line for student loan assistance for rostered ministers who incurred debt in theological education.

Other financial considerations

Supply preaching and pastoral care

The 2027 narrative recommends at least \$225 for one supply preaching service and an additional \$50 per additional service, with mileage at the current IRS rate and reasonable travel, lodging, and meal expenses when appropriate. All terms remain subject to negotiation.

Annual review and implementation

Use the accompanying 2027 worksheet to calculate the recommended package. Congregational leadership and the rostered minister should consider ministry goals, responsibilities, local conditions, compensation, housing, employee benefits, expenses, time off, and ongoing professional formation. Approval of a housing allowance should occur before the relevant payments are made.