

Northeastern Ohio
Synod Assembly
June 5-6, 2026

We reach
OUTWARD
in love



ASSEMBLY MATERIALS

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Reports from the ELCA, Ministry Partners, and more can be found on the Assembly Materials Website:
neos-elca.org/materials

Bishop Election Materials can be found at: neos-elca.org/bishop-election

For More Information, Go To:
neos-elca.org/synod-assembly

Scan QR code to access Assembly Materials online:



Northeastern Ohio Synod
Evangelical Lutheran Church in America





2026 SYNOD ASSEMBLY SCHEDULE

FRIDAY, JUNE 5

- 8:00am **Doors Open
Check In Opens**
- 8:45am **Morning Prayer**
- 9:00am *Check In Paused until 10:00am*
- 9:15am **Plenary I**
Includes First Ballot for Bishop
- 10:15am **Workshops, Displays,
Conversation**
- 11:15am **Plenary II**
- 12:00pm **Lunch**
- 1:00pm *Deadline to Withdraw from
Bishop Election*
- 1:15pm **Plenary III**
*Check In Paused until 8am
Saturday*
- 2:45pm **Workshops, Displays,
Conversation**
- 3:45pm **Plenary IV**
Includes Second Ballot for Bishop
- 5:15pm **Reception**

SATURDAY, JUNE 6

- 8:00am **Doors Open
Check In Opens**
- 9:00am **Holy Communion**
Check In Permanently Closes
- 10:00am **Plenary V**
Includes Third Ballot for Bishop
- 11:00am **Workshops, Displays,
Conversation**
- 12:00pm **Lunch**
- 1:00pm **Plenary VI**
Includes Fourth and Fifth
Ballots for Bishop
- 3:00pm **Closing of Assembly**





GENERAL ASSEMBLY INFORMATION

PRIOR TO ARRIVAL:

- Review Assembly Materials for directions, maps, election information, agenda, reports, workshop information, and more.
- **Bring a device** (cell phone, laptop, tablet, etc) with you to access Assembly Materials digitally. Documents will be uploaded in real time, and some items may not be available in print.
- Lunch on Friday and Saturday will be available for all registered attendees. **If you did not include your medical dietary needs during registration, please contact the Synod Office by May 21.**

DAY OF ASSEMBLY:

- **Doors open at 8:00 am** on Friday, June 5 and Saturday, June 6. The John S. Knight Center will not be accessible before that time. If you arrive early, we appreciate your patience as you wait outside or in your vehicle.
- On Friday, June 5, **check in will pause from 9:00am until 10:15am** to allow for election credentialing. **To participate in the first ballot for bishop, you must be checked in by 9:00am;** otherwise, you will need to wait to check in after 10:15am. You will then be eligible to vote starting in Plenary II.
- All voting will take place using paper ballots, voting cards, or voice vote.
- The John S. Knight Center temperature can vary. We highly recommend dressing in layers for your comfort. We are unable to control the temperature.
- **All participants must be pre-registered.** Walk-in registrations cannot be accommodated. This includes visitors. Voting members are reviewed by the credentials committee prior to elections.
- Nametags will be pre-printed and distributed at the check-in table located in the lobby of the John S. Knight Center.
- Please wear your nametag at all times while in the building. For security purposes, individuals without nametags may be asked to leave.
- To reach synod staff during Assembly, call the synod office at 330-929-9022 and leave a message for Sue Tully. Messages will be forwarded directly to her while she is on-site.
- Notice: Synod Assembly will be livestreamed. Photos and videos will be taken to be used on social media and in future communication/publicity materials.



LUNCH MENUS

- Friday Lunch: Buffet-style with a variety of options.
- Saturday Lunch: Boxed lunch provided.

Medical dietary needs will be accommodated. If you did not include this information during registration, please contact the Synod Office by May 21.

JOHN S. KNIGHT CENTER SAFETY & SECURITY:

- Outside food and beverages are not permitted in the facility.
- Name badges must be worn at all times while in the John S. Knight Center.
- Unless otherwise authorized by law, pursuant to the Ohio Revised Code, no person shall knowingly possess, have under the person's control, convey or attempt to convey a deadly weapon or dangerous ordinance onto these premises.
- Concealed weapons are not permitted in the facility.
- Personal items such as purses, diaper bags, briefcases, and camera bags are permitted but may be subject to inspection.
- Only service animals pursuant to the Americans With Disabilities Act are permitted in the John S. Knight Center. In accordance with the Health Department, other pets/animals are not permitted in the building. The John S. Knight Center requests that service animals be wearing their proper identifying vest.
- In case of a medical emergency, a nurse will be available on-site throughout the event.

Thank you for your cooperation in the enforcement of these necessary procedures at the John S. Knight Center.



DRIVING DIRECTIONS:

John S. Knight Center • 77 E. Mill Street • Akron, OH 44308
330-374-8900 • 800-245-4254 • www.johnsknightcenter.org

Summit County Construction Update: Visit [Summit County: Construction update | Ohio Department of Transportation](#) for updated information on road closures, construction advisories, and detours.

FROM TURNPIKE VIA RT. 8:

I-80 East to Exit 180 (Rt. 8 South) / Follow Rt. 8 South to Perkins St. Exit / Right on Perkins St. to High St. / Left on High St. / Stay on High St. (one-way street going South) / Knight Center is located on the left at the corner of High & Mill Streets.

FROM NORTH VIA I-77 & WEST VIA I-76: ([review construction update](#))

I-77 & I-76 (they run concurrently briefly) to Exit 22A VIA I-77 (Main/Broadway/Downtown) and WEST / You will merge with a one-way side street (South St.) VIA I-76 / Follow South St. to 2nd light / At that point all traffic MUST turn left onto Broadway, which is a one-way street going North / Follow Broadway to Mill St. (about 1-1 1/2 miles) / Knight Center is located at the corner on Broadway & Mill St.

FROM NORTH & SOUTH VIA I-77: ([review construction update](#))

I-71 to I-76 East to Exit 22A (Main/Broadway/Downtown) / (follow directions above) VIA I-77

FROM SOUTH VIA I-71 & EAST VIA I-76: ([review construction update](#))

I-77 & I-76 to Exit 22A (Main/Broadway/Downtown) / VIA I-77 On the exit ramp, bear right to Broadway / EAST Broadway is a one-way street going North / VIA I-76 / Follow Broadway to Mill St. (about 1-1 1/2 miles) Center is at the corner of Broadway & Mill St.





PARKING:

Friday

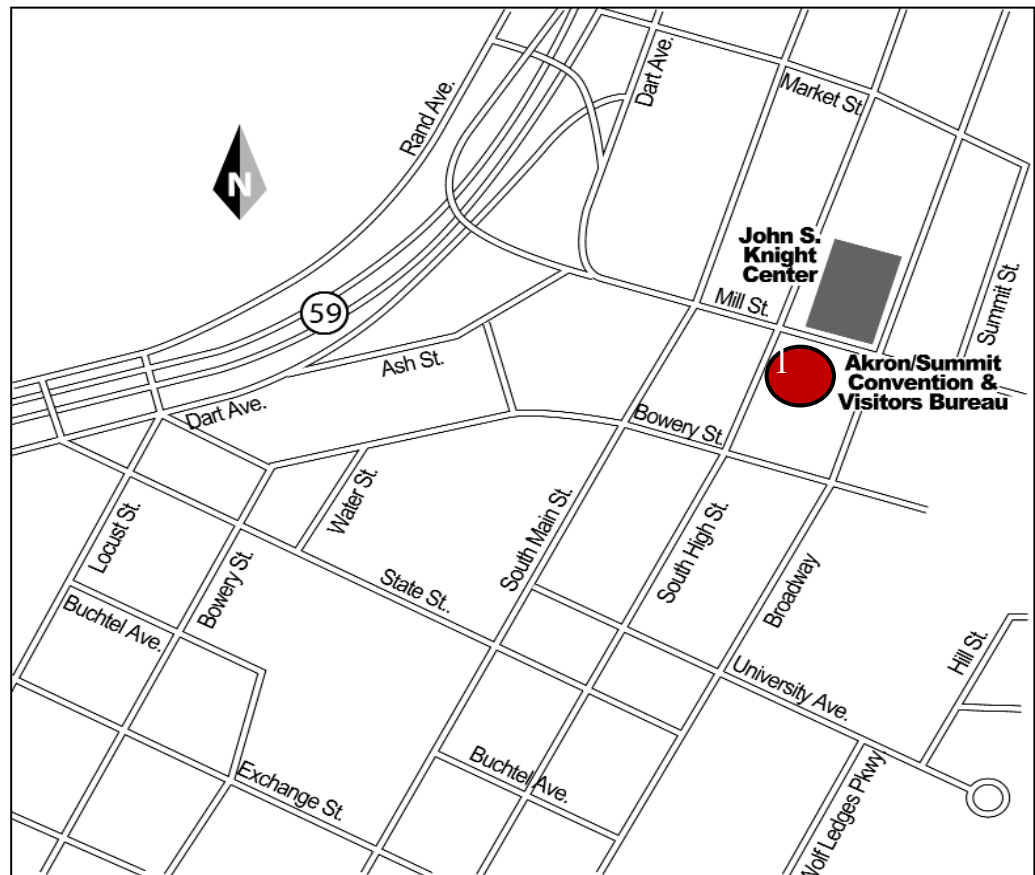
If you park at the **Broadway Parking Deck** (entrances located at E. Mill St & Wheeler Ln or S. Broadway St) we will have **validation available** for your parking that day. This is the closest parking deck to the John S. Knight Center. Take a ticket when you enter the deck. When you check in for the assembly, let us know that you are parked there and we'll give you a validation to use with the ticket when you leave.

There is a **fee to park in the Akron Art Museum** lot at the back of the Knight Center. If you choose to park there, you will be responsible to pay for parking in this lot and will not be reimbursed.

Saturday

Parking is FREE in all City of Akron parking lots and decks on Saturday.

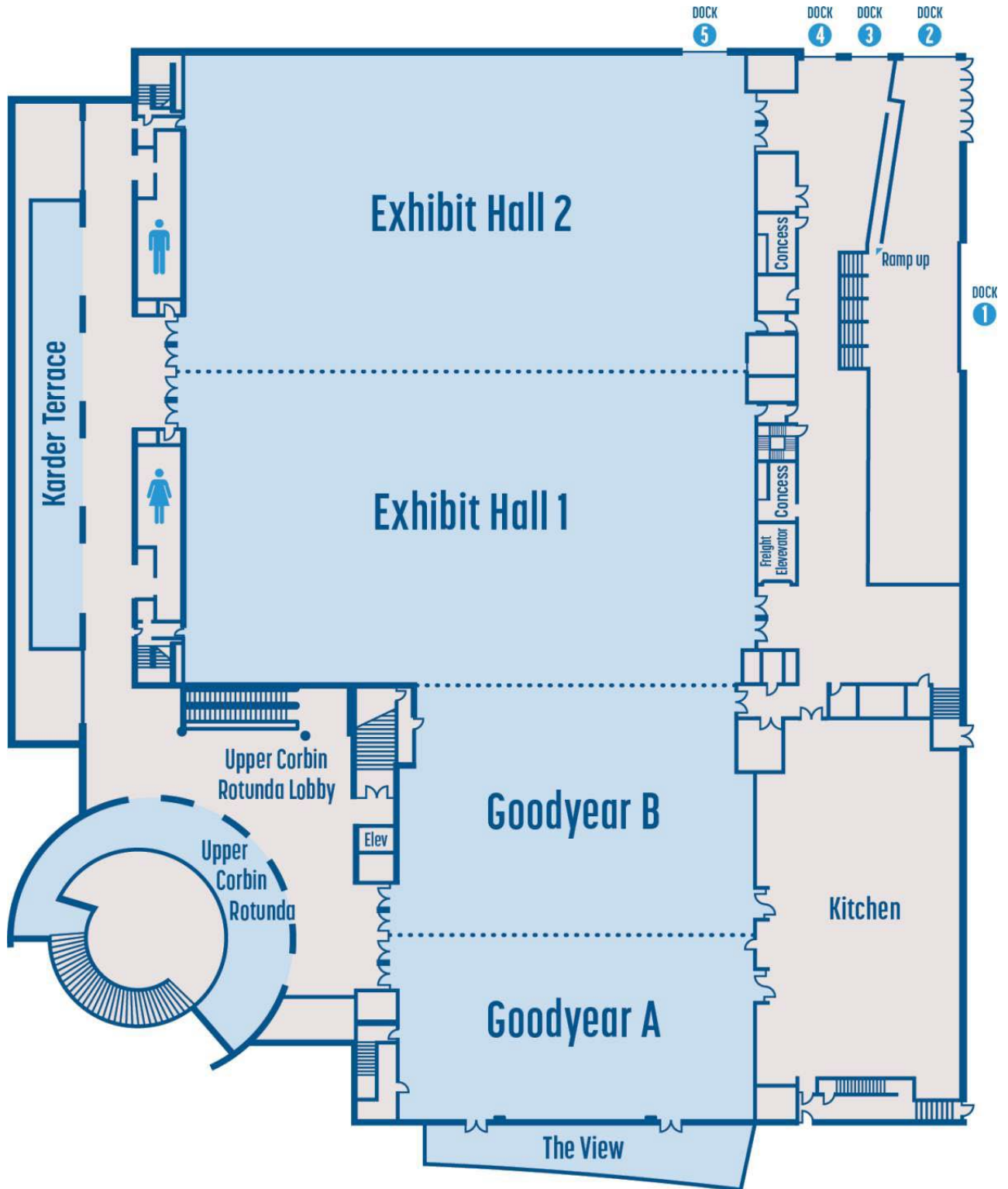
This does not apply to the Akron Art Museum lot. They will also charge a fee on Saturday. If you choose to park there, you will be responsible to pay for parking in this lot and will not be reimbursed.





JOHN S. KNIGHT CENTER FLOOR PLANS:

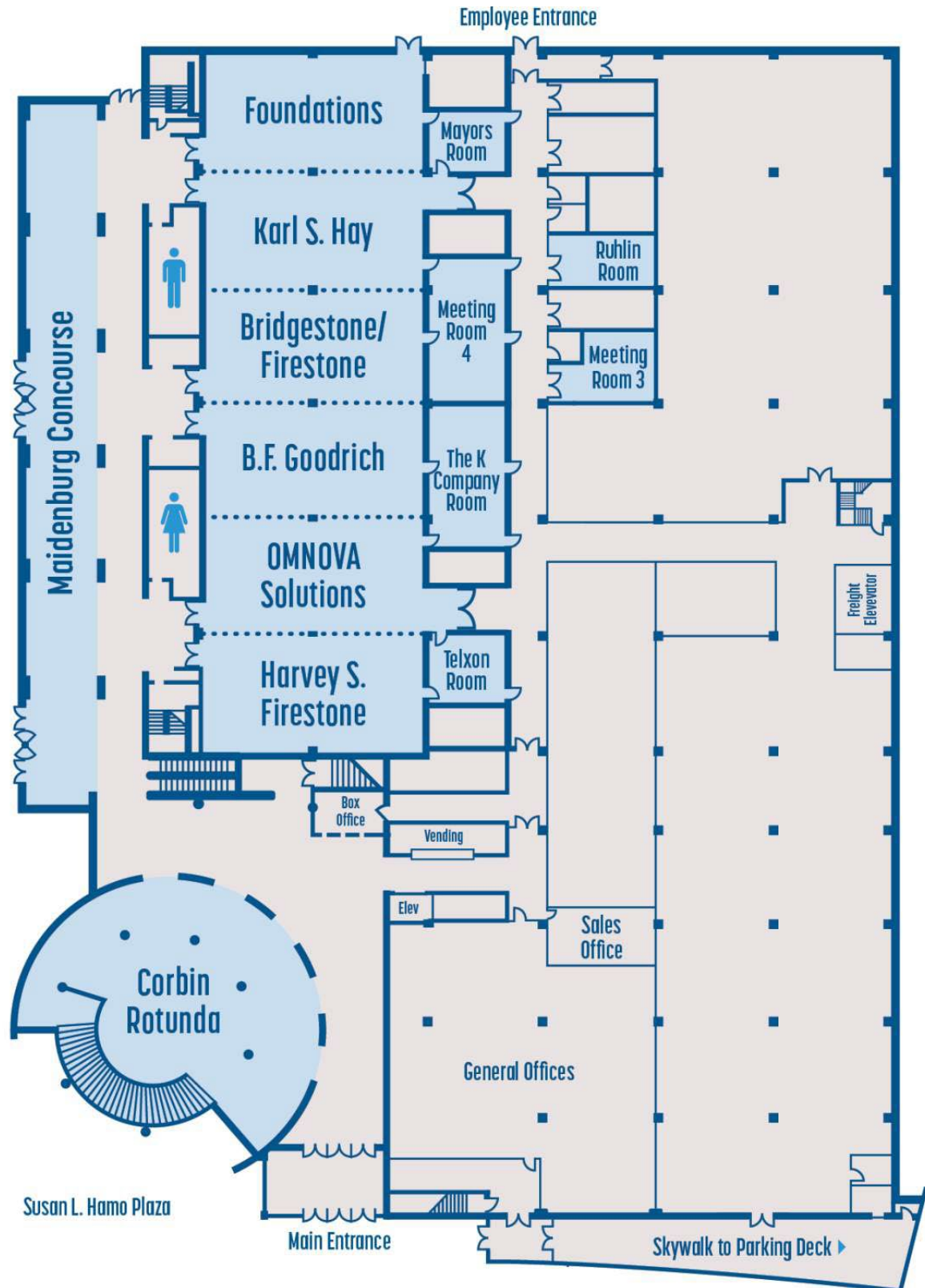
Level Two - Main Assembly Event Space





JOHN S. KNIGHT CENTER FLOOR PLANS:

Level One - Workshops and Conference Rooms Event Space





WORKSHOP INFORMATION

FRIDAY MORNING 10:15-11:00AM

Workshop	Location	Description
Matthew 25: Building the Foundation for our Shared Justice Work	Harvey S. Firestone	In Matthew 25:40, Jesus is clear: "Truly I tell you, just as you did it to one of the least of these brothers and sisters of mine, you did it to me;" and in our baptism we promise to strive for justice and peace in all the earth. This workshop will continue across all three sessions as we build a foundation to share this vital work in Northeastern Ohio. <i>Attendees can attend one session or all, and will be able to contribute to our collective work.</i>
Baptized in Water: An Introduction to the Baptized Living Initiative	B.F. Goodrich	What do Christ-centered lives look like? How are we claimed and sent in baptism to live the promises of baptism everywhere we go? What are the promises of baptism, anyway? What is the Baptized Living Initiative, and how can you be a part of it? Explore these questions, and possibly get a little wet in this interactive workshop.
Exploring the Congregation-Preschool Partnership	OMNOVA Solutions	Explore how congregations with affiliated preschools and daycares can build healthy, collaborative, and mutually beneficial relationships – relationships that nurture children, strengthen families, support staff, and enrich the life of the congregation by: aligning mission and values; strengthening communication; and fostering mutual support that benefits children, families, staff, and the congregation. This workshop isn't about theory. It's about real ministry partnerships – what works, what's challenging, and what can make our shared mission thrive.
Waging Love with the Immigration Ministry Circle	Karl S. Hay	The Bible is explicit in proclaiming the most important commandments from God: to love God and to love your neighbor. This informative, inspiring, and interactive workshop will focus on the real, practical ways we as a church are called and commanded to love the stranger. Discover what people of faith are doing, and how each of us can love our neighbor as God so loves us all. Come see how NEO Synod can and does wage love! Participants will leave with concrete strategies for advocacy, resources for supporting immigrants, and connections to ongoing projects within our Synod.
Walking Holding Hands: Our Companion Synod	Bridgestone / Firestone	Did you know your Northeastern Ohio Synod has partners across the world, not just in Ohio? Join members of the Companion Synod Ministry Circle to learn more about our international companion synod, the Northern Diocese of the Evangelical Lutheran Church in Southern Africa (ELCSA), how we learn and serve together, and how you can be a part of this vibrant partnership. There may also be really fun photos from our trip last December!





FRIDAY AFTERNOON 2:45-3:30PM

Workshop	Location	Description
Matthew 25: Building the Foundation for our Shared Justice Work	Harvey S. Firestone	In Matthew 25:40, Jesus is clear: "Truly I tell you, just as you did it to one of the least of these brothers and sisters of mine, you did it to me;" and in our baptism we promise to strive for justice and peace in all the earth. This workshop will continue across all three sessions as we build a foundation to share this vital work in Northeastern Ohio. <i>Attendees can attend one session or all, and will be able to contribute to our collective work.</i>
Exploring the Congregation-Preschool Partnership	OMNOVA Solutions	Explore how congregations with affiliated preschools and daycares can build healthy, collaborative, and mutually beneficial relationships – relationships that nurture children, strengthen families, support staff, and enrich the life of the congregation by: aligning mission and values; strengthening communication; and fostering mutual support that benefits children, families, staff, and the congregation. This workshop isn't about theory. It's about real ministry partnerships – what works, what's challenging, and what can make our shared mission thrive.
Meet & Greet with the Rostered Ministers Retiree Care Ministry Circle	Bridgestone / Firestone	Are you a retired or soon-to-be-retired rostered minister? Join the Retiree Care Ministry Circle for a time to get to know each other and this new team, which is here especially for you!
One Church Experiment Informational Session	B.F. Goodrich	Curious about what the One Church Experiment is and how your congregation could benefit from partnering with another congregation or service organization? Come to this informational session to begin to catch a vision for your congregation's future.
Waging Love with the Immigration Ministry Circle	Karl S. Hay	The Bible is explicit in proclaiming the most important commandments from God: to love God and to love your neighbor. This informative, inspiring, and interactive workshop will focus on the real, practical ways we as a church are called and commanded to love the stranger. Discover what people of faith are doing, and how each of us can love our neighbor as God so loves us all. Come see how NEO Synod can and does wage love! Participants will leave with concrete strategies for advocacy, resources for supporting immigrants, and connections to ongoing projects within our Synod.





SATURDAY MORNING 11:00-11:45AM

Workshop	Location	Description
Matthew 25: Building the Foundation for our Shared Justice Work	Harvey S. Firestone	In Matthew 25:40, Jesus is clear: "Truly I tell you, just as you did it to one of the least of these brothers and sisters of mine, you did it to me;" and in our baptism we promise to strive for justice and peace in all the earth. This workshop will continue across all three sessions as we build a foundation to share this vital work in Northeastern Ohio. <i>Attendees can attend one session or all, and will be able to contribute to our collective work.</i>
Baptized in Water: An Introduction to the Baptized Living Initiative	OMNOVA Solutions	What do Christ-centered lives look like? How are we claimed and sent in baptism to live the promises of baptism everywhere we go? What are the promises of baptism, anyway? What is the Baptized Living Initiative, and how can you be a part of it? Explore these questions, and possibly get a little wet in this interactive workshop.
One Church Experiment Informational Session	B.F. Goodrich	Curious about what the One Church Experiment is and how your congregation could benefit from partnering with another congregation or service organization? Come to this informational session to begin to catch a vision for your congregation's future.
Walking Holding Hands: Our Companion Synod	Bridgestone / Firestone	Did you know your Northeastern Ohio Synod has partners across the world, not just in Ohio? Join members of the Companion Synod Ministry Circle to learn more about our international companion synod, the Northern Diocese of the Evangelical Lutheran Church in Southern Africa (ELCSA), how we learn and serve together, and how you can be a part of this vibrant partnership. There may also be really fun photos from our trip last December!

WORKSHOP FACILITATORS

Baptized in Water: An introduction to the Baptized Living Initiative

Facilitated by: Deacon Erin Bodenstab

Deacon Erin Bodenstab serves as the Deacon for Baptized Living in the Northeastern Ohio Synod. With a background in faith formation and a passion for equipping all God's people to live out their baptismal identities, Deacon Erin Bodenstab brings experience in a variety of congregations, as well as in teaching, preaching, and leading workshops across northern Ohio. Deacon Erin approaches ministry with creativity, collaboration, and a deep commitment to the priesthood of all believers.



Exploring the Congregation-Preschool Partnership

Facilitated by: Pastor Duane Jesse and Geniene Hankey

Rev. Duane Jesse is the pastor of Zion Lutheran Church in Youngstown, Ohio. He has been an ordained Lutheran minister for 29 years, the last 14 of which he has served at Zion. He also serves as the Executive Director of Zion Christian Early Learning Center. Before being called to Zion, Pastor Jesse had very little experience in early childhood education. However, he has developed a strong understanding of how to build a collaborative, safe, and supportive environment—one that benefits the congregation, the school, the staff who serve, and the families they mutually care for.

Mrs. Geniene Hankey is the Administrator of Zion Christian Early Learning Center, a “Gold-Rated” preschool and daycare. She brings 29 years of experience in early childhood education and has served ZCELC faithfully for the past 20 years. Geniene is a lifelong learner, committed to professional development and continuing education for herself and her staff. Geniene is the “first face” of the Center. Though not a member of Zion, she is a familiar and valued presence on campus and works closely with the congregation for the mutual benefit of all.

Matthew 25: Building the Foundation for our Shared Justice Work

Facilitated by: Deacon Nick Bates

Deacon Nick Bates has been called to serve as the director of the Hunger Network in Ohio - a statewide ecumenical ministry seeking to end hunger by addressing the root causes of poverty through public policy advocacy - for the past 10 years. He is also serving as the interim executive director of the Ohio Council of Churches for 2026. Deacon Bates is a graduate of Trinity Lutheran Seminary and Capital University Law School (2012). He has more than 20 years experience in the non-profit, advocacy, and justice sector. Nick lives in Columbus with his wife and their two children.

Meet & Greet with the Rostered Ministers Retiree Care Ministry Circle

Facilitated by: Pastor Marty Jacobson and members of the Retiree Care Ministry Circle

Pastor Marty Jacobson currently serves as Pastor at Zion Lutheran Church in Wooster. He was ordained in 1993, and has served congregations in Minnesota, Iowa, California, and Ohio.

The Retiree Care Ministry Circle is a newly formed group which helps the Northeastern Ohio Synod care for, support, and connect with retired rostered ministers in our territory.

One Church Experiment Informational Session

Facilitated by: Pastor Nathan Krause

Pastor Nathan Krause serves as the NEOS Assistant to the Bishop for Congregational Vitality and Director for Evangelical Mission. Pastor Nathan came to the ELCA through a journey of spiritual curiosity and conversation, eventually attending Pacific Lutheran Theological Seminary in Berkeley, CA, and discerning a call to ordained ministry. Pastor Nathan has served calls in Upstate New York and Southeastern Pennsylvania, as well as churches in California and Arizona. Working in the parish as a solo pastor, campus pastor, and conference dean, Pastor Nathan has also served in various capacities on synod committees, teams and Synod Council.

Wage Love! with the Immigration Ministry Circle

Facilitated by: Christine Schuetz Harris

Christine Schuetz Harris is a lifelong Lutheran who has a passion for the gospel and for action in the world. She is a recent organizer of faithful and engaged persons in the Youngstown area, including Ice Out Mahoning Valley, Youngstown Area Interfaith Prayer Group, Youngstown Support Network and Cornersburg Community Cupboard, and she is a member of Newcomers Network of Youngstown. She has degrees in botany and occupational therapy assisting, enjoys feeding people from her garden and forest, and loves building wildlife oases. She is a general pesterer of pastors and is the daughter of immigrants.

Walking Holding Hands: Our Companion Synod

Facilitated by: Members of the Companion Synod Ministry Circle

The Companion Synod Ministry Circle supports our partnership with our siblings in the Evangelical Lutheran Church in Southern Africa. Learn more about this ministry and how you can join it at this workshop.



LANGUAGE FOR INTRODUCING MOTIONS

For clarity and consistency, voting members should use the standard language for parliamentary procedure when introducing motions on the floor of the assembly. The chart below offers standard phrases used when introducing motions for various purposes.

If you wish to...	You say...
Close the meeting	I move to adjourn.
Take a break	I move to recess for (specify time duration) OR until (time certain).
Register a complaint	I rise to a question of privilege.
Require the assembly to return to its agenda	I call for the orders of the day.
Lay a matter aside temporarily	I move to lay the question on the table.
Close debate	I move the previous question.
Limit or extend debate	I move that debate be limited to...
Postpone to a certain time	I move to postpone the motion to (time certain).
Refer the motion to a committee	I move to refer the motion to (committee name).
Modify the wording of the motion	I move to amend the motion by...
Kill the main motion	I move that the motion be postponed indefinitely.
Bring business before the assembly	I move that... OR I move to...
Enforce the rules	Point of order.
Submit a matter to the assembly after a ruling from the chair	I appeal the decision of the chair.
Suspend the rules	I move to suspend the rules.
Avoid a main motion altogether	I object to the consideration of...
Divide a motion	I move to divide the question.
Demand a rising vote	I move for a rising vote.
Ask a parliamentary law question	Parliamentary inquiry.
Request for information	Point of information.
Take a matter from the table	I move to take from the table...
Reconsider a motion	I move to reconsider...
Cancel a previous action	I move to rescind...

For the charts on the following page:

- + Only an affirmative vote can be reconsidered
- Only a negative vote can be reconsidered

* Exceptions exist
M = Majority



CHART OF RANKING MOTIONS

Name of Motion in Order of Rank	Section	Interrupt?	Second?	Debatable?	Amendable?	Vote	Reconsider?
<i>Privileged</i>							
Fix the time to which to adjourn	22	NO	YES	NO*	YES	M	YES
Adjourn	21	NO	YES	NO*	NO*	M	NO
Take a recess	20	NO	YES	NO	YES	M	NO
Raise a question of privilege	19	YES	NO	NO	NO	CHAIR*	NO
Call for the orders of the day	18	YES	NO	NO	NO	NO*	NO
<i>Subsidiary</i>							
Lay on the table	17	NO	YES	NO	NO	M	YES(-)
Previous question	16	NO	YES	NO	NO*	2/3	YES*
Limit or extend limits of debate	15	NO	YES	NO	YES	2/3	YES
Postpone to a certain time	14	NO	YES	YES	YES	M*	YES
Commit or refer	13	NO	YES	YES	YES	M	YES*
Amend	12	NO	YES	YES*	YES*(x1)	M	YES
Postpone indefinitely	11	NO	YES	YES	NO	M	YES(+)
<i>Main motion</i>							
Main motion	10	NO	YES	YES	YES	M	YES

CHART OF NON-RANKING MOTIONS

Name of Motion	Section	Interrupt?	Second?	Debatable?	Amendable?	Vote	Reconsider?
<i>Incidental</i>							
Appeal	24	YES	YES	YES	NO	M	YES
Consider by paragraph/seriatim	28	NO	YES	NO	YES	M	NO
Division of the Assembly	29	YES	NO	NO	NO	DEMAND	NO
Division of a question	27	NO	YES	NO	YES	M	NO
Nominations and polls (reopen)	31	NO	YES	NO	YES	M	YES (-)
Nominations and polls (close)	31	NO	YES	NO	YES	2/3	NO
Objection to consideration of a question	26	YES	NO	NO	NO	2/3	YES (-)
Parliamentary inquiry	33	YES	NO	NO	NO	NO-CHAIR	NO
Point of information	33	YES	NO	NO	NO	NO-CHAIR	NO
Point of order	10	YES	NO	NO*	NO	NO-CHAIR	NO
Ratify/confirm	10	NO	YES	YES	YES	M	YES
Requests to withdraw a motion, read a paper, etc.	33	YES	NO*	NO	NO	M*	YES*
Suspend the rules	25	NO	YES	NO	NO	2/3*	NO
Voting	30	NO	YES	NO*	YES	M*	YES
<i>Bring Back Motions</i>							
Discharge a committee	36	NO	YES	YES	YES	2/3*	YES(-)
Reconsider	37	YES*	YES	YES	NO	M	NO
Rescind or amend something previously adopted	35	NO	YES	YES	YES	2/3*	YES(-)
Take from the table	34	NO	YES	NO	NO	M	NO



PROPOSED RULES OF PROCEDURE FOR THE 2026 SYNOD ASSEMBLY

The following are the proposed convention standing rules for the 2026 Synod Assembly of the Northeastern Ohio Synod. In order to have force, the assembly would need to adopt them. The assembly may amend them prior to adoption. The assembly is free to not adopt any or all of them. The assembly may suspend, rescind, or amend them once adopted.

I. General Rules

- a. Upon recognition by the chair, a speaker shall identify oneself by name, congregation (or agency or institution), and town (or city).
- b. Chairpersons of standing committees who are not voting members of the synod assembly are accorded voice but not vote on all business relevant to their committees' work.
- c. Unless otherwise determined by a two-thirds vote, speeches during debate shall be limited to two (2) minutes.
- d. The chair may bring forward items as necessary or as helpful to the business of the assembly. The Chair may declare such items to be Special Orders for the Day if needed.
- e. Voting members wanting to make a motion to the Assembly must be recognized by the chair. Any proposed motions for assembly action shall be subsequently submitted to the secretary in writing.
- f. To afford voting members the option of expressing "no opinion" on a question, the chair will call for yeas, nays, and abstentions.
- g. If the assembly must adjourn before completing its business, all remaining items shall be referred to the synod council for disposition.
- h. Online registration will be closed at 11:59 p.m. May 14, 2026. Only substitutions will be received between May 15, 2026 and 11:59pm May 28, 2026. Onsite check in will be paused prior to credentials reports and casting of ballots as noted on the agenda to ensure credentials reports are accurate. The Credentials Committee will simply and singly report the number of voting members who have checked in and are authorized to receive voting credentials as the members in attendance at the assembly.
- i. Accessibility accommodations will be provided to all voting members of the Assembly requiring assistance including the credentialing of an assistant to help cast a vote.
- j. The following persons shall have voice but not vote in the assembly:
 - i. Official representatives of the Evangelical Lutheran Church in America
 - ii. Representatives of institutions and agencies having a relationship to this synod.
 - iii. Others identified by the bishop.
- k. Ballots for all elections will be distributed only to voting members displaying the proper voting credentials and who are at a numbered table or the dais.



II. Bishop Election

- a. The process for the election of the bishop shall follow that which is outlined in S9.04 of the Synod Constitution. The ELCA Churchwide Representative shall preside over the assembly whenever the assembly is in session and considering business related to the election of the synod bishop, or when the assembly is casting ballots in the bishop's election. Upon conclusion of balloting or of specific business related to the election, the Bishop shall resume presiding over the assembly.
- b. If a bishop is not elected on the first ballot, nominees whose names were submitted on the first (ecclesiastical) ballot, and who do not wish to proceed to the second ballot, must notify the Synod Secretary of their withdrawal from the ballot in writing before 1:00 p.m. on June 5, 2026 by submitting the approved form available from the Bishop Election Committee table #1. Names appearing on the second ballot may not be subsequently withdrawn.
- c. Invalid or illegal votes shall not be counted in determining the percentage needed for election as bishop. An illegal vote is a ballot on which the name of a person not eligible (not on the roster of Ministers of Word and Sacrament of the ELCA) for election to a synod bishop is submitted. Similarly, an invalid vote is a ballot on which the name is unintelligible or contains two names.
- d. The Bishop Elections Committee may appoint up to three "tellers" to assist in the distribution and counting of bishop election ballots. These tellers shall not have voice nor vote at the Assembly.

III. Nominations and Elections

- a. The consent of all nominees shall have been obtained prior to their nomination. Time constraints prevent distribution of biographical information for persons nominated from the floor. Nominations made from the floor of the assembly shall be submitted by voice and followed up with a Nomination Form through email submission to assembly@neos-elca.org. All nominations must be received prior to the nominations committee presenting its official slate and the chair declaring nominations closed.
- b. Nominees for offices shall be listed in alphabetical order on the first ballot, in two groups. Nominations made prior to the assembly shall be alphabetically listed first, followed by nominations made from the floor. This grouping is necessary for efficient handling of vote counting. On subsequent ballots, listing will be in descending order according to votes received on the previous ballot.
- c. Upon completion of all elections, a summary of the results shall be published.

IV. Consideration of the Budget

Changes to the proposed budget shall be submitted electronically to the Finance Committee by 11:59pm on May 15, 2026 by emailing assembly@neos-elca.org. All proposals shall be in writing and shall include the amount of increase for a specific line item and/or the amount of decrease for a specific line item and the rationale for such change. The Finance Committee will provide written responses and recommendations, which will be distributed electronically for assembly action.

V. Consideration of Resolutions

- a. Resolutions to be considered by the assembly shall be received in writing in the synod office by 11:59 on May 1, 2026 for consideration by the Committee on Reference and Counsel. The Committee on Reference and Counsel shall report their action on such resolutions to the assembly, whether a recommendation for discussion and Assembly action, reference to an appropriate synod committee, no action, or postponement of further discussion to the next Assembly (with possible interim action, if appropriate). Actions of the Committee on Reference and Counsel shall be final unless the Assembly chooses to discuss such actions by a majority vote.
- b. Only resolutions deemed by the Reference and Counsel Committee to be of an “urgent nature” may be submitted after the published submission deadline. In such a case the committee may recommend to the assembly that debate be considered. Such a recommendation for debate shall require a two-thirds vote for approval; if the assembly does not pass an enabling motion, the resolution shall be referred to the synod council. Resolutions of an urgent nature shall be submitted electronically to the Committee at assembly@neos-elca.org,
- c. The Committee on Reference and Counsel shall also grant or deny permission to distribute material to assembly voting members.



PROPOSED BUSINESS AGENDA FOR THE 2026 SYNOD ASSEMBLY

FRIDAY, JUNE 5, 2026

8:00am **Doors Open**
Check-in Opens

8:45-9:15am **Morning Prayer**
9:00am *Check-in paused*

9:15-10:00am **Plenary I**
Call to Order
Welcome by Planning Committee - Land Acknowledgement
Adoption of Agenda, Rules of Procedure
Welcome of Special Guests
Bishop Election Overview
Credentials Report
First Ballot for Bishop
Review of the Schedule and Workshops
10:00am *Check-in reopens*

11:15-12:00pm **Plenary II**
Nominations for General Elections
Intro to "Our Values"
Our Values: Proclamation
Recognition of Significant Anniversaries
Thanksgiving for Lifelong Ministry
Our Values: Engagement
Report of Reference and Council
Report of the First Ballot for Bishop

1:00pm *Deadline to withdraw from Bishop Election*

1:15-2:30pm **Plenary III**
1:15pm *Check-in paused until 8am Saturday*
1:30pm *Deadline for Bishop Nominee Bios*
Report of the Office of the Bishop
Our Values: Collaboration
A Word from our Partners
 Greetings from Churchwide Organization
 Domestic Partner Synod
 Pierstorf College Fund
Announcements about Bishop Election
Reminder of Workshops and Locations





FRIDAY, JUNE 5, 2026 - continued

3:45-5:15pm

Plenary IV

Report of the Credentials Committee

Voting:

Second Ballot for Bishop

General Elections

Our Values: Discipleship

Stewardship

Of Finances

Treasurer/ Audit Committee Report

Presentation of the Budget

Of Policies

Compensation Standards

Constitution

Report of the Elections Committee

Second Ballot for General Elections

A Word from our Partners (*as many as possible*)

Region 6 Bishops

ELCA Foundation

Ohio Hunger Network

HopeWood

Portico

ELEA

Trinity Seminary at Capital University

Mission Investment Fund

Wittenberg University

Report of the Second Ballot for Bishop

Bishop Election Process for Saturday

Recess for the Day





SATURDAY, JUNE 6, 2026

8:00am

Doors Open
Check-in Opens

9:00am

Check-in permanently closes

10:00-10:50am

Plenary V

Report of the Second Ballot for General Elections
Final Credentials Report
Seven Nominees for Bishop address the Assembly
Third Ballot for Bishop

1:00-3:00pm

Plenary VI

Results from Third Ballot for Bishop
Report of the VP
Possible ELCA video(s) and/or Present Partners
Question and Answer with final 3 candidates
Fourth Ballot for Bishop
Votes:
 Vote on Constitution Changes
 Vote on Compensation Standards
 Vote on Budget
 Vote on Resolutions
Possible ELCA Video(s) and/or present Partners
Report of Fourth Ballot for Bishop
Final address from Candidates for Bishop
Fifth Ballot for Bishop
Possible ELCA Video(s) and/or present Partners
Report of the Fifth Ballot
Courtesy Resolution
Adjournment





PROPOSED Fiscal Year 2028 Budget

NEOS PROPOSED Budget FY2028		ACTUALS	BUDGET	Proposed Budget
		FY2026	FY2027	FY2028
Revenues				
	Unrestricted Mission Support	\$ 1,138,182	\$ 1,130,000	\$ 1,140,000
	Grants	\$ 72,003	\$ 121,946	\$ 124,989
	Registration/Fees	\$ 16,155	\$ 43,500	\$ 44,000
	Interest/Investment Income	\$ 149	\$ 22,015	\$ 22,015
	Miscellaneous Income	\$ 17,164	\$ -	\$ -
Total Revenues		\$ 1,226,489	\$ 1,317,461	\$ 1,331,004
Expenses				
CHURCH IN SOCIETY				
	ELCA Churchwide Mission Supp.	\$ 400,000	\$ 380,000	\$ 380,000
	Social Service and Ecumenical	\$ 29,247	\$ 1,500	\$ 1,000
Total CHURCH IN SOCIETY		\$ 429,247	\$ 381,500	\$ 381,000
CONGREGATIONAL LIFE				
	Congregation Education/Support	\$ 71,118	\$ 39,800	\$ 55,800
	Congregation Events & Program	\$ 7,199	\$ 7,450	\$ 7,450
	Synod Assembly and Council	\$ 8,838	\$ 35,325	\$ 32,825
Total CONGREGATIONAL LIFE		\$ 87,154	\$ 82,575	\$ 96,075
LEADERSHIP				
	New Rostered Ministers	\$ 5,527	\$ 15,250	\$ 11,250
	Roster Support	\$ 18,455	\$ 8,000	\$ 13,000
Total LEADERSHIP		\$ 23,982	\$ 23,250	\$ 24,250
YOUTH AND YOUNG ADULTS				
	Young Adults (18-30 yrs)	\$ 5,000	\$ 6,500	\$ 6,500
	Youth (<18 yrs)	\$ 20,304	\$ 24,000	\$ 43,500
Total YOUTH AND YOUNG ADULT		\$ 25,304	\$ 30,500	\$ 50,000





ADMINISTRATIVE			
Synod Staff	\$ 691,986	\$ 747,705	\$ 767,293
Contract Services	\$ 31,849	\$ 19,500	\$ 20,500
Synod Office Operations	\$ 27,308	\$ 25,200	\$ 28,750
Synod Building Expenses	\$ 49,900	\$ 37,500	\$ 46,600
General Administrative	\$ 15,173	\$ 1,100	\$ 1,665
Total ADMINISTRATIVE	\$ 816,216	\$ 831,005	\$ 864,808
Total Expenses			
	\$ 1,381,904	\$ 1,348,830	\$ 1,416,133
Net Assets Released from Restricted Funds			
Releases from Council Designated Funds	\$ 25,890	\$ 9,000	\$ 3,000
Releases from Donor Restricted Funds	\$ 97,701	\$ 27,000	\$ 80,500
Total Net Assets Released from Restricted Funds	\$ 123,591	\$ 36,000	\$ 83,500
Surplus(Deficit)	\$ (14,661)	\$ 4,631	\$ (1,629)



2027

Northeastern Ohio Synod

Evangelical Lutheran Church in America

STANDARDS AND RESOURCES FOR COMPENSATION FOR ROSTERED MINISTERS

Updates and revisions from the
2026 Compensation Standards
are summarized on page 4.



Northeastern
Ohio Synod, ELCA

1890 Bailey Rd, Cuyahoga Falls, OH 44221
office@neos-elca.org 330-929-9022

Recommended by Synod Council: 4/18/2026
Approved by NEOS Synod Assembly: ??????
Updated with 2027 COLA: ??????

2027 Compensation Standards for Rostered Ministers

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From Bishop Barbins . . .

There are three topics never to bring up in polite company: politics, religion, and money. And here we are laying out for you how to talk about one of those in the context of another; there are bound to be conflicts. In fact, conversations around staff salaries at budgeting time in congregational settings tend to be some of the most anxious meetings. Pastors and Deacons can feel underappreciated, and congregations get a sense of sticker shock when they see the total cost of employing people.

These Compensation Standards are meant to help corral the anxiety that can arise around salaries. There is a clear structure here, a pathway to finding equitable payment for the people who are leading your spiritual community. For Rostered Ministers, these are some standards you can use to advocate for equitable payment.

A few things to bear in mind as you prepare to renegotiate compensation or establish new compensation:

- **God has called the two of you**, congregation and rostered minister, to be in mission together. When God has called us to something, God will provide what we need.
- **The salaries of your rostered ministers are not “overhead.”** These are the people who are driving vision and mission in your context and actively doing ministry on behalf of the congregation. They are creative, educated, and experts in their fields.
- **Our budgets reflect our values and mission.** If your Deacon is responsible for Youth and Family Ministry, you are valuing Youth and Families in your budget when you pay them. If your Pastor is gifted in Preaching and Community Outreach, you are lifting the Gospel and care of neighbor as your mission.
- **Our pastors and deacons deserve to be paid a living wage.** Most of our leaders have 4-year bachelor’s degrees and either a 2- or 4-year master’s degree. That’s 6-8 years of higher education expenses and debt. Many of them have sacrificed previous careers and stability to follow God’s call to be your pastor or deacon.
- The amount that it costs your employer to employ you is different than the amount that you take home. Very few employees see how much benefits and behind the scenes costs affects the bottom line of a company. Likewise, **the amount that a pastor or deacon is actually paid is different than the amount it costs you as the employer to have that pastor or deacon.** Please do not confuse the two amounts.

There are confusing parts to compensation – especially tax considerations for pastors. When you have questions, please do not hesitate to reach out to your Synod Staff or our Compensation Consultants (see page 46). Ultimately, we hope that these new Compensation Standards help to reduce the anxiety around compensation negotiation.

I am so thankful to the Task Force that re-wrote and is now working to update these standards, the Synod Council who endorsed them, and to the Assembly for passing them.

Peace,

Bishop Laura L. H. Barbins

Updates and Revisions for 2026 Synod Assembly

The Northeastern Ohio Synod Compensation Standards underwent a total re-write in 2022 and were adopted by the 2022 Synod Assembly. The Compensation Standards Team has continued to receive feedback and further refine the document and accompanying worksheets. These are the updates and revisions contained within this version:

- Section 2.1.0 Portico Health, Retirement, and Other Benefits (page 12) has been updated to reflect the new health plan options introduced by Portico Benefit Services in January 2026.
- Clarification in section 4.2.0 Interim Rostered Ministers (page 18) that they are to receive benefits and leave the same as rostered ministers under call as described in this document.
- This past year, the Compensation Task Force that had been working on these standards was transitioned to a Working Group under the umbrella of the synod Ministry Committee. Section 5.9.0 Members of the Compensation Standards Working Group and Compensation Consultants (page 46) has been updated to list the members of the Working Group.

1.0.0 Compensation for Pastors and Deacons

At its 2021 Synod Assembly, the Northeastern Ohio Synod embraced the “Spine-Tingling Goal” of having “an equitably paid pastor, deacon, or trained lay person in settled leadership in every congregation by Synod Assembly 2023.” One of the primary motivations behind a thorough revision and update of the compensation guidelines of this synod was to provide resources to support and provide standards for the “equitably paid” aspect of this spine-tingling goal. By establishing equitable compensation standards across the synod, pastors and deacons will be empowered to serve where they sense God calling them rather than simply by where they can afford to live.

Since 2016, Rostered Ministers in the ELCA have been gathered into one of two rosters: Ministers of Word & Sacrament (Pastors) or Ministers of Word & Service (Deacons). It is beyond the scope of this document to explicate the difference between the two roles. However, the two roles have similar education and candidacy requirements. They also have the same living expenses. Therefore, the approach to calculating compensation is the same – with some differences due to the tax status of pastors. The baseline compensation for pastors is slightly higher in recognition of the constitutional responsibilities of a pastor and their role being similar to that of a CEO or Executive Director in other organizations.

These compensation standards apply to all pastors and deacons in the Northeastern Ohio Synod. Three calculation worksheets have been developed as companions to this document – for when a congregation is calling a new pastor or deacon – for continuing calls – and for those congregations with a parsonage. This document and the appropriate worksheet should be used together whenever compensation is discussed. These resources may be downloaded from the synod website:

<https://www.neos-elca.org/compensation-standards.html>.

Not every situation can be covered in this document and the accompanying worksheets. If you have any questions or believe you have a unique circumstance, please consult with the synod office as you determine compensation for your pastor or deacon. The establishment of these standards demonstrates this synod’s commitment to providing equitable compensation for its rostered ministers so that pastors and deacons may indeed serve where they feel God has called them.

1.1.0 Annual Adjustment to the Baseline Compensation

Each year the baseline compensation is adjusted to keep pace with inflation. The benchmark used for this adjustment is the Cost of Living Adjustment (COLA) set each fall by the Social Security Administration.

The baseline compensation includes both a salary and housing component. The calculations employed to adjust the baseline compensation acknowledge that not all of a rostered minister’s living expenses will be subject to the inflation the federal COLA is designed to correct. The cost of a mortgage is typically fixed over the life of the loan. Similarly, property taxes and homeowners insurance tend to increase at a lower rate than the COLA, especially during times of higher inflation. Therefore, the COLA increase is

applied only to the salary component of the baseline compensation and to a portion of the housing component that represents the cost of utilities and supplies for maintaining a home.

The Synod Council will set the new baseline compensation each fall based on the COLA announced by the Social Security Administration in October. The new baseline compensation is to be used during the following calendar year for any new calls.

1.2.0 How this Document is to be Used

1.2.1 At the Time of a New Call

The compensation calculations described below – and supported by the accompanying calculations worksheet for new calls – are to be used when a congregation extends a new call to a pastor or deacon. Prior to sharing a compensation proposal with a candidate, the congregation is expected to consult with the synod office to ensure equitable compensation. All Compensation & Benefits packages must be attested to by the bishop of the Synod. Substandard compensation or benefits will rarely be accepted by the bishop and then only after due consultation with both the congregation and candidate.

1.2.2 For Continuing Calls

As part of the Annual Compensation Review (see page 8 below), these compensation standards are to be used with the calculations worksheet for continuing calls. The calculations worksheet includes guidance for both determining a compensation increase based on the federal COLA and benchmark calculations to help ensure that a rostered minister is equitably paid. These Compensation Standards will adjust each year with the federal Cost of Living Adjustment (COLA)¹. It would be appropriate to expect that the compensation of a longer-tenured pastor or deacon will exceed these standards if the congregation has continued to adjust compensation using the COLA and offering merit increases.

NOTE: If a rostered minister's compensation is found to be significantly below the standards established in this document, the rostered minister and congregation leadership are encouraged to consult with the synod staff to develop a plan to ensure the rostered minister is equitably compensated.

1.3.0 Calculating Compensation for New Calls

In preparing a thorough revision of the compensation standards in 2022, the approaches used in other synods were reviewed. We sought a simpler approach that could apply for both pastors and deacons (hence a single document) that would provide equity in compensation and also provide guidance for accommodating the differences in living expenses across the synod. We have developed a step-by-step Compensation Standards Worksheet as a companion to this document to be used in determining a fair range for compensation within a given community and factors relevant to your pastor or deacon. You can find images of the worksheet with sample calculations in the Appendix on page 20. The spreadsheet for a new or continuing call that automatically performs the necessary worksheet calculations based

¹ Historic COLA values can be found at: <https://www.ssa.gov/oact/cola/colaseries.html>

upon your inputs can be downloaded from the synod website:

<https://www.neos-elca.org/compensation-standards.html>.

This new approach begins by establishing a baseline compensation for pastors and deacons in Section 1 of the worksheet. For 2026, the baseline compensation for pastors is \$63,572 and for deacons is \$58,883. The baseline compensation for 2027 will be set by the Synod Council after the Social Security Administration announces the Cost of Living Adjustment (COLA) for 2027. The baseline compensation for pastors is slightly higher in recognition of the constitutional responsibilities of a pastor and their role being similar to that of a CEO or Executive Director in other organizations.

On _____, 2026, the Social Security Administration announced that the COLA for 2027 would be _____. At its meeting on _____, 2026, the Synod Council passed a resolution setting the 2027 baseline compensation for pastors at \$ _____ and for deacons at \$ _____.

The baseline compensation includes what was previously calculated separately as salary and housing allowance. This baseline compensation assumes the median price of a home in the area where members of the congregation live is \$100,000. A local housing cost adjustment is calculated for areas in which the median home price exceeds \$100,000. Guidance for determining the appropriate local median house price can be found in the Appendix on page 30. When a pastor or deacon takes a new call, they will be moving into that community under the current housing conditions and the baseline compensation *must be* adjusted accordingly to enable the pastor or deacon to move into that community.

NOTE: *Congregations who provide a parsonage to house a pastor are increasingly rare, so the body of these compensation standards does not address that special circumstance. If your congregation has a parsonage, please consult the Parsonage Addendum in the Appendix (page 32) and contact the synod office for guidance in determining a fair compensation range for your pastor.*

An additional adjustment to the baseline compensation is calculated based on the years of rostered ministry experience of the pastor or deacon. The adjustment per year of experience is \$400. Section 2 of the worksheet provides an opportunity to adjust compensation based on relevant experience prior to entering rostered ministry.

Adding the adjustments for local housing costs and years of experience to the baseline compensation results in the adjusted minimum baseline compensation for the pastor or deacon.

In Section 2 an appropriate compensation range is determined by assigning points based on years of related prior experience, staff leadership (including serving a multi-congregation call), and furthered education. This section strives to quantify the value of a particular rostered minister in a particular context. The total points are multiplied by a compensation range modifier (currently set at \$400) to determine a potential compensation range adjustment.

In Section 3, the adjusted baseline compensation is copied from Section 1 and to this is added to the potential compensation range adjustment from Section 2 to determine a potential high end of the compensation range.

NOTE: local circumstances may warrant compensation exceeding that calculated in the worksheet.

During the conversation between the pastor or deacon and those responsible for making compensation recommendations, consider using the following questions as guides for determining an appropriate position within the compensation range:

- Does our pastor or deacon bring any additional or special skills to the position that ought to be rewarded?
- Do we expect our pastor or deacon to take on any significant additional responsibilities as a leader of our congregation?
- Are there any unique financial stresses which the congregation ought to seek to accommodate to allow our pastor or deacon to better serve our community?
- Are there any unique financial stresses facing the congregation which need to be accommodated?
- Are we in an area where housing costs are unusually high, and special consideration may need to be made?

This conversation will result in a mutually negotiated compensation for the pastor or deacon for the coming year. That value is to be entered in Box L in Section 3 of the worksheet so that it will carry over to other tabs in the worksheet.

Examples of calculations using the Worksheet can be found in the Appendix on page 20.

1.4.0 Annual Compensation Review for Continuing Calls

Compensation of each pastor and deacon under call shall be reviewed annually. This is to be done by the congregation's Executive Committee, Congregation Council, or a team formed for this purpose. Since the rostered minister depends on the congregation and its Council to provide adequately for their financial needs, each rostered minister requires an opportunity to discuss those needs in an open and supportive forum. Each pastor or deacon shall participate in their compensation review and shall be encouraged to openly share their expectations. The Executive Committee or Council can then make recommendations to the congregation for fair, honorable, and equitable compensation.

Compensation adjustments shall include:

1. An adjustment based on the annual Cost of Living Adjustment;
2. Consideration of a merit increase based on ministry accomplishments and/or a review of the mutually predetermined ministry goals of the rostered minister;
3. Consideration of an incentive increase based upon new expectations of additional effort or responsibility; and,
4. Health and Medical Benefit adjustments consistent with ELCA Portico Benefits standards.

The calculation worksheet acknowledges that not all of a rostered minister's living expenses will be subject to the inflation the Social Security COLA is designed to correct. The cost of a mortgage is typically fixed over the life of the loan. Similarly, property taxes and homeowners insurance tend to increase at a lower rate than the COLA, especially during times of higher inflation. Therefore, the

COLA increase calculation utilizes the median home price at the time the rostered minister was called to determine a portion of the housing component attributable to mortgage service and exclude that amount from the COLA calculation. This mirrors the way a new baseline compensation figure is determined each year. Section 445.8.0 Historic Baseline Compensation Data and Calculation Explanation in the Appendix describes how these calculations are made (page 44).

The Congregation Council shall be responsible for presenting the compensation recommendations with applicable rationale to the appropriate meeting of the congregation.

A Northeastern Ohio Synod Compensation Consultant will be available for clarification of the process presented in this document. Contact may be made through the Synod Office or using the contact information found at the end of this document on page 46.

During the conversation between the pastor or deacon and those responsible for the annual review & compensation recommendations, consider using the following questions as guides for determining appropriate compensation:

- Does our pastor or deacon bring any additional or special skills to the position that ought to be rewarded?
- Has our pastor or deacon met their mutually predetermined ministry goals during the past twelve months?
- Do we expect our pastor or deacon to take on any significant additional responsibilities as a leader of our congregation?
- Is our pastor or deacon competent in their fulfillment of the ministry position to which they have been called?
- Are there any unique financial stresses which the congregation ought to seek to accommodate to allow our pastor or deacon to better serve our community?
- Are there any unique financial stresses facing the congregation which need to be accommodated?
- Are we in an area where housing costs are unusually high and special consideration may need to be made?

This conversation will result in a mutually negotiated compensation for the pastor or deacon for the coming year.

It is appropriate to compare a rostered minister's current compensation to the approved synod compensation standards to ensure that the rostered minister's compensation is equitable and maintaining pace with these standards. The continuing call worksheet includes Section 3 for calculating compensation benchmarks to assist in this review based on the local cost of housing when the rostered minister was called. In situations where the rostered minister's compensation is significantly less than the standard, there should be a conversation between the Congregation Council and rostered minister to develop a plan for increasing the rostered minister's compensation to an equitable level. A member of the synod staff or one of the compensation consultants listed on page 46 can be enlisted to help facilitate this conversation.

Topics for this conversation may include:

1. Circumstances within the congregation that have led to inequitable compensation.

2. The congregation's capacity to continue compensating a called rostered minister.
3. If the congregation does not have the capacity to equitably compensate a rostered minister, are there options for shared ministry with other congregations or ministry partners?
4. If the congregation does have the capacity to equitably compensate a rostered minister, what are the steps that will be taken to get there? Any multi-year plan must acknowledge and plan for the fact that the target compensation will continue to increase.

NOTE: *If a rostered minister's compensation is found to be significantly below the standards established in this document, the rostered minister and congregation leadership are encouraged to consult with the synod staff to develop a plan to ensure the rostered minister is equitably compensated.*

NOTE: *A congregation proposing to reduce the compensation of a pastor or deacon currently under call shall consult with the synod office to explain the need for this reduction in compensation and a plan to return the rostered minister's compensation to a level that meets the standards.*

1.5.0 Special Tax Considerations for Pastors

1.5.1 Housing Allowance Resolution

The IRS allows pastors to designate a portion of their cash compensation as a housing allowance, which may then be excluded from federal income tax. The amount designated as housing allowance is reported separately from salary on the pastor's W-2. The housing allowance must be designated in advance, so each year the Congregation Council is encouraged ask the pastor how much of their cash compensation they want to designate as housing, and then pass an appropriate resolution and enter it into the Council minutes (see page 40 in the Appendix for a sample resolution). It is then the pastor's responsibility when they file taxes to report how much of the housing allowance was actually used to provide housing.

1.5.2 Social Security Offset

Employers must withhold payroll taxes from employees (6.2% Social Security and 1.45% Medicare) and the employer also pays an equal amount for a total of 15.3%. A pastor, however, is defined as being self-employed by the Social Security Administration and is responsible for paying a 15.3% self-employment tax. By law, a congregation cannot make Social Security and Medicare contributions on behalf of a pastor. Therefore, congregations are expected to pay to the pastor a 7.65% social security offset – equal to the employer's share of payroll tax – to help offset the pastor's tax burden. In all other aspects pastors are considered employees and are to receive a W-2 each year rather than a 1099 (which is used for independent contractors).

In the accompanying calculations worksheet, the Social Security Offset for pastors is automatically calculated as 7.65% of the negotiated compensation.

If a congregation continues to determine salary and housing allowance separately, the Social Security Offset is 7.65% of the sum of those two figures according to this formula:

$$\text{Social Security Offset} = (\text{Salary} + \text{Housing Allowance}) * 0.0765$$

In reporting compensation to Portico, values are submitted for Salary, Housing Allowance (if calculated separately from Salary), and Social Security Offset – with the total referred to as “Defined Compensation.”

NOTE: For pastors living in a parsonage, the fair rental value of the parsonage is included in calculating the pastor’s self-employment tax burden. Therefore, in congregations providing a parsonage, any parsonage allowances and the fair rental value of the parsonage are included in calculating the Social Security Offset according to this formula:

$$\text{Social Security Offset} = (\text{Salary} + \text{Parsonage Allowance} + \text{Parsonage Fair Rental Value}) * 0.0765$$

2.0.0 Benefits for all Rostered Ministers

2.1.0 Portico Health, Retirement, and Other Benefits

Rostered Ministers are to be enrolled in Portico Benefit Services, the nonprofit benefit ministry of the ELCA, which provides the benefit program for rostered ministers, lay employees, and their families. Portico provides health benefits that also include dental and prescription drugs, as well as retirement, disability, and survivor benefits in one bundled program. A plan member may waive health coverage if they have access to valid medical insurance coverage through their spouse or another employer, or if they qualify for a subsidy due to income level when purchasing health coverage through the exchange. This program of benefits is designed to address the needs of rostered ministers and provide seamless benefits during change of call, leave from call, and other events unique to ministry. Portico's bundled approach is designed to help ensure rostered ministers and lay employees are protected against significant financial loss from a variety of risks. Through Portico, congregations (and other employers such as multi-point parishes, colleges, seminaries, Bible camps, long-term care facilities, hospitals, campus ministries, etc.) in this synod and across the country pool their collective purchasing power to provide benefits in a cost-effective manner.

The health plans are designed so congregations and plan members share the cost of benefits. Congregations are expected to support the well-being of their covered plan members by paying all or a significant portion of the contributions for benefits (i.e., monthly premiums for the health plan). Plan members participate in the cost of utilizing their health benefits through out-of-pocket costs when they receive care (e.g., deductibles, copays, and coinsurance).

The ELCA Church Council endorses a balance of cost-sharing between congregations and plan members, and this cost-sharing is reflected in all four ELCA-Primary health benefit options offered by Portico, with all four plans having the endorsement of the ELCA Church Council. As of January 2026, Portico offers both traditional copay and high-deductible health plans (HDHP) in two different tiers based on a deductible of \$2,000 or \$4,000 for single coverage (\$4,000 and \$8,000 for family coverage). The premium cost within each tier is very close when comparing the copay plan to the high-deductible plan plus employer HSA contribution. In addition, the premium cost between the two tiers is much less than the cost difference between the health plans offered prior to 2026.

Due to these new health plan options and the relatively equal cost within each tier, congregations should engage in conversation with their sponsored plan member(s) to determine the option (copay or high deductible plan) that best fits their needs and then make their selection during Portico's annual enrollment. The health plan selected by the congregation during annual enrollment then determines what options are available to their sponsored member(s) during their annual enrollment. Details about the health plans are available by calling Portico at 800-352-2876 or on the employer portion of their website at: <https://employerlink.porticobenefits.org> (sign in by registered EmployerLink user required). The Benefits Cost Calculator can be found at: <https://employerlink.porticobenefits.org/resources/calculators/benefit-costs-calculator>

Rostered ministers are to receive a minimum pension contribution of 10%. Congregations are encouraged to consider a pension contribution of 12%. Rostered ministers have the option during their annual enrollment to contribute a portion of their compensation to augment their retirement savings.

The standard expectation of this synod is that any congregation or eligible ministry setting will provide health coverage for the rostered minister and their family unless the rostered minister's family has Other Valid Health Coverage and may waive their health coverage under Portico. A Letter of Call will be signed by the Bishop only when this standard is met to the satisfaction of the Bishop. When health coverage is waived, the congregation is encouraged to consider utilizing the cost savings on health insurance to explore other benefits such as offsetting the cost of the health coverage that enabled the waiver, additional retirement contributions, reducing educational debt, additional life insurance, etc.

2.2.0 Types of Leave

2.2.1 Sick Leave

Sick Leave of up to six weeks per year with full compensation and benefits are to be provided by the congregation when needed. This is not accumulated from year to year and is not to be abused. This is not an entitlement. If a rostered minister's health concerns last longer than the normal six-week sick leave, or they are considering applying for disability coverage, the Congregation Council shall consult the synod office for guidance on continuing compensation and benefits, as well as available interim pastoral leadership for the congregation.

2.2.2 Family Leave

Paid Family Leave with full benefits of eight (8) weeks is standard practice in the ELCA when a child is born or adopted. Congregations are encouraged to offer up to twelve (12) weeks of leave with full benefits to align with the federal standard. The number of weeks of leave before and after the birth are to be specified in advance and with mutual discussion with the rostered minister. If additional family leave beyond the defined number of weeks is desired, it shall be negotiated with the Congregation Council and is typically either paid vacation time or unpaid leave. Similarly, paid Family Leave with benefits of eight to twelve weeks are also to be available to care for a sick family member such as a spouse, child, parent, or sibling. Family leave also includes time for bereavement leave to grieve and heal from the loss of an immediate family member (spouse, child, parent, sibling). It is recommended that Rostered Ministers take one to two weeks for bereavement leave. ***When calling a new rostered minister, the congregation must include a comment about sick leave and paid family leave on the ELCA Compensation and Benefits Form, under F. Other Matters.***

2.2.3 Disability

In the event a pastor or deacon who is sponsored in the ELCA benefits program is unable to perform their normal occupation, as a direct result of injury or physical or mental disorder that is verified by objective medical information from a Qualified Health Care Provider, they can apply for disability. If granted, they may be eligible to receive these benefits:

1. During the first two months of disability (waiting period), the employer is expected to pay the rostered minister's full compensation and to continue contributions for their ELCA health, retirement, disability, and basic life insurance benefits.
2. Once the disability is approved, the program includes the following benefits which are paid by Portico:
 - a) A monthly disability income benefit, and
 - b) Contributions for health benefits coverage under the ELCA Medical and Dental Benefits Plan for the pastor or deacon and their eligible family members, and
 - c) Contributions to the pastor's or deacon's retirement account under the ELCA Retirement Plan and contributions for basic group life insurance.

2.2.4 Weekly Hours / Time Off

Rostered ministers, like anyone else, need some time off from work in order to rest and re-energize themselves. Congregations shall endeavor to provide each rostered minister with two full days off per week. The rostered minister's weekly schedule (days/hours) may be negotiated as necessary. For the well-being of the rostered minister and health of the congregation, such a schedule should not exceed 40 hours in a typical work week.

2.2.5 Vacation

Everyone needs a period of time away from the job in order to refresh and recharge. The congregation shall provide a minimum of four weeks of paid vacation per year, including four Sundays for all rostered ministers. Congregations with a long-tenured pastor or deacon are encouraged to consider additional vacation time in recognition of their length of service. If a rostered minister is serving in a part-time call, they shall still receive 4 weeks of paid vacation for whatever their typical ministry days are, which includes 4 Sundays. Continuing education time is not to be regarded as vacation, nor is it to be used by the rostered minister for vacation under any circumstances.

All costs and procurement of ministry coverage during vacation times, including worship leadership supply, are the responsibility of the congregation. A list of available pulpit supply may be secured from the synod website:

<https://www.neos-elca.org/pulpit-supply-list.html>.

2.2.6 Holidays

Because of the nature of their professional responsibilities, rostered ministers are seldom able to take advantage of three-day weekends and other holidays such as Christmas, New Year, Easter, etc. The congregation is encouraged to identify the paid holidays for their staff after consulting the list of official state and federal holidays. Generally, 9 to 11 total holidays should be granted plus three floating personal days at the discretion of the Congregation Council. Consideration shall be given, and the rostered minister encouraged to take these days off at another time during the week to compensate for the times when the duties of the rostered minister preclude taking the actual holiday off. This compensatory time shall not be counted as vacation time.

2.2.7 Continuing Education

The purpose of continuing education for rostered ministers is to strengthen the professional for more effective service. The 1997 Churchwide Assembly (see page 42 in the Appendix) established the expectation of 50 contact hours annually in organized continuing education. These experiences are to be with colleagues and under responsible sponsorship, capable directors, and qualified instructors.

Continuing education may range from a single day seminar to enrollment in a formal program at an educational institution. The ELCA Letter of Call recommends a minimum of two weeks of continuing education annually with the congregation contributing a minimum of \$700 toward the cost of continuing education. The continuing education time and funds may be accumulated during a three-year period for a total of six weeks. In the Northeastern Ohio Synod, this time may be taken each year or after two or three years.

Among the responsibilities of the Ministry Committee of the synod is establishing standards and offering opportunities for continuing education in the synod.

2.2.8 First Call Theological Education

First Call Theological Education (FCTE) is the required ELCA three-year structured program of theological education designed to support and strengthen the new rostered minister in terms of: (1) ministry skills; (2) pastoral identity; and (3) discernment of context. FCTE is experiential learning designed to meet participants at their point of need as they encounter the demands and expectations of ministry. Congregations served by a rostered minister participating in FCTE are expected to provide up to \$500 per year for each of these three years to cover the costs of FCTE. Documents outlining the FCTE program are available through the Synod office.

2.2.9 Sabbatical Leave

Sabbatical leave offers the rostered minister an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities. The 1997 Churchwide Assembly (see page 42 in the Appendix) established the expectation that an extended study and renewal period of one to three months every three to five years in the present call be provided with full compensation and benefits. Normal vacation time may be used to extend the sabbatical leave. The leave plan is to be developed in cooperation with the Congregation Council. The parties shall seek the counsel of the bishop before finalizing an agreement. The congregation shall be responsible for arranging pastoral coverage, including pulpit supply, during the leave. Within six weeks of the completion of the sabbatical leave, the rostered minister shall present the congregation with a written reflection on the experience and the implications for the ministry of the congregation and rostered minister. This written reflection shall be added to the rostered minister's file in the bishop's office.

Continuing education and sabbatical leave time accrue to a rostered minister during their service in a single congregation. All accumulated continuing education time is forfeited with the acceptance of

another position or call to a different setting. Such continuing education time may not be used for vacation purposes, may not be transferred to another rostered minister or staff person, and may not be exchanged for monetary reimbursement.

Resources for sabbatical leave can be found in the Appendix on page 43.

2.3.0 Post-Employment Agreements

The Northeastern Ohio Synod bishop (or designee) shall be consulted whenever the termination of a call is being considered. When a call is terminated, it is important to contact Portico Benefit Services for information on benefits and payment options prior to creating post-employment agreements. When appropriate, the congregation is encouraged to consider a post-employment (transitional support) package of three to six months. The congregation's Employer Link user should notify Portico Benefit Services of the individual's termination of employment date up to 60 days in advance via EmployerLink. If the sponsoring organization has agreed to provide transitional support to the formerly sponsored member, the termination of employment date provided to Portico Benefit Services should be the last date worked (plus any accrued vacation), not the last date for which transitional support is paid. Upon termination of the Rostered Minister's call, the benefit bundle will change as well as the cost of the benefits, which may be different than the amount the sponsoring employer has been paying.

3.0.0 Ministry Expenses

3.1.0 Continuing Education

To financially support continuing education, the congregation is encouraged to establish a fund to which it annually contributes a minimum of \$700, with the rostered minister contributing a minimum of \$300 for a minimum total of \$1,000. Any money which the rostered minister contributes to the fund belongs to the rostered minister and may accumulate over a period of up to three years. If the rostered minister resigns the call, any money contributed by the rostered minister but not used for continuing education is returned to the rostered minister. This money would be used for registration, course materials, travel, and housing while the rostered minister pursues approved continuing education.

3.2.0 Automobile Reimbursement

A rostered minister is to receive an automobile reimbursement equal to IRS guidelines per mile for business travel. Rostered ministers reimbursed for auto expense on a per mile basis according to an accountable reimbursement policy do not have to report this reimbursement as income if they submit written mileage reports to the calling institution.

3.3. 0 Synod Assembly

Rostered ministers are constitutionally required to attend the Synod Assembly. Congregations shall cover the cost or reimburse the rostered minister for costs related to attending the synod assembly. This is in addition to continuing education funds and leave.

3.4.0 Professional Expenses

Congregations may also reimburse the rostered minister for professional expenses such as dues, meeting expenses, professional attire, books, journals, and supplies. The Congregation Council and rostered minister shall create realistic expectations and procedures around reimbursable expenses.

3.5. 0 Computer and Cellphone

It is recommended that the congregation provide the rostered minister with a computer and cellphone to facilitate ministry. If the congregation does not directly pay the cost of the cellphone, the congregation may reimburse the rostered minister for their portion of the cellphone plan. This requires a resolution of the Congregation Council – see the Sample Congregation Council Resolutions section which can be found in the Appendix starting on page 40.

4.0.0 Special Circumstances

4.1.0 Part Time Calls

A rostered minister in a part time setting shall be compensated according to current guidelines at a percentage based upon the time negotiated by the Congregation Council. Such calculations are accommodated in the compensation worksheets that accompany this document. Part of the challenge with part time calls is that fractional compensation may not be sufficient for a rostered minister to cover the cost of housing. Compensation for retired rostered ministers serving part-time shall be negotiated with the Congregation Council in consultation with the synod staff.

4.2.0 Interim Rostered Ministers

Interim rostered ministers are to be compensated and receive benefits (including Types of Leave as described above) the same as rostered ministers serving in a called position utilizing this document and calculation worksheet as a guide. Retired rostered ministers may have different expectations for compensation based on their circumstances. If an interim rostered minister is anticipating an extended period of leave, the rostered minister and congregation are encouraged to consult with the synod office for appropriate arrangements.

4.3.0 Pulpit Supply

During a pastoral absence, it may be necessary for a congregation to secure a supply pastor. Those asked to serve as pulpit supply are to be contacted well in advance of the date needed and, upon acceptance, be provided with a copy of the worship bulletin and pertinent information about the service. A member familiar with congregation's worship practices should be on hand to welcome the pastor prior to the service. The recommended honorarium (beginning January 2026) for one worship service is \$200 plus mileage at the current [IRS mileage reimbursement rate](#) (set at 72.5 cents per mile for 2026). For additional services, scheduled within three hours of the conclusion of the initial worship service, whether at the same congregation or at another, as in two-point parishes, an additional \$50 per service shall be paid plus any additional mileage. If additional services are scheduled during the week that are similar in nature e.g., Sunday evening, Wednesday, Saturday, etc., an additional honorarium of \$85 for each additional service plus mileage at the current IRS mileage reimbursement rate shall be paid. For additional responsibilities, appropriate compensation shall be provided. Expenses for lodging and meals, if necessary, are to be paid by the congregation. A current list of individuals approved to provide pulpit supply is available and may be obtained from the synod website: <https://www.neos-elca.org/pulpit-supply-list.html>.

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5.1.0 New Call Compensation Worksheet Example

The following pages contain screenshots of the New Call Compensation Worksheet that was developed to accompany this document. This worksheet has been designed so that you enter values into the blue shaded boxes, and the remaining calculations will be performed automatically.

Section 1 establishes the baseline compensation for the pastor or deacon. For this example, a pastor is being called to a new congregation and has ten years of experience (Box C). This congregation serves multiple zip codes. Using Zillow.com to research the median home cost in each zip code, the pastor and congregation agree to use the average of \$195,000 (Box B) for the median home cost. This results in an adjusted baseline compensation of \$75,172.

	A	B	C	D	E	F
1	2026 Compensation Calculations for a New Call			<i>NOTE: Enter appropriate values in the blue boxes. All other calculations are automatic.</i>		
2						
3	Select Version	This worksheet will adjust based on whether it is being used for a Pastor or Deacon. Please place an X in the green box for a Pastor and in the orange box for a Deacon.	This worksheet is for a Pastor:	X	Place an X in the appropriate box.	
4			This worksheet is for a Deacon:			
5						
6	Section 1	Determining MINIMUM Compensation	Formula	Your Baseline	Box Label	Notes / Comments
7	Baseline Compensation	The Northeastern Ohio Synod Council and Assembly annually set a "Baseline Compensation" for rostered ministers guided by the admonition from Scripture: <i>"Let the elders who rule well be considered worthy of compensation, especially those who labor in preaching and teaching; for the scripture says, 'You shall not muzzle an ox while it is treading out the grain,' and, 'The laborer deserves to be paid.'"</i> (1 Timothy 5:17ff.) The phrase, "who rule well", points to the need for a <u>process of appraising performance</u> in addition to this <u>process of determining appropriate compensation ranges</u> as steps toward negotiating actual compensation amounts.	Baseline compensation includes what has historically been calculated separately for salary and housing - and assumes up to \$100,000 as the median price of a home in the service area of the congregation. (It is important to note that the amount of compensation actually designated as "Housing Allowance" for pastors must be recorded as a vote of the Congregation Council prior to the beginning of the year.) For 2026 the baseline compensation is \$63,572 for pastors and \$58,883 for deacons. (If the terms of call are less than full time, the Benefits & Expenses tab includes the option of applying a percentage modifier to reflect a less than full time call.)	63,572	<<< Box A	
8	Local Housing Cost Adjustment	The Northeastern Ohio Synod covers a large, economically diverse area with housing costs varying widely within and between the city of Cleveland and its suburbs, other cities, and rural areas. A local cost of housing adjustment to the baseline compensation acknowledges the diversity.	Determine the median single-family home price within your community (the primary zip code(s) served by your congregation) by contacting a local realtor or using the Internet (see the Compensation Standards document for guidance). Enter this median home price in Box B.	195,000	<<< Box B	Average of three zip codes where majority of congregation members live.
9			If this number exceeds \$100,000 (the median home price utilized in the Baseline Compensation), the amount that exceeds \$100,000 will be multiplied by 8% and added to the baseline compensation to adjust for the higher costs of	7,600	Local Housing Cost Adjustment	
10	Years of Experience	As per most professional compensation systems, we seek to reflect the value of acquired skills, wisdom, and experiences which can only come from actual ministry experience.	Enter the number of years of service as a pastor or deacon (up to a maximum of 40) in Box C.	10	<<< Box C	Ordained September 2025
11			The number of years of experience is multiplied by \$400 to determine the Experience Adjustment to Baseline Compensation.	4,000	Experience Adjustment	
12	Adjusted Baseline Compensation	In this step, the Local Housing Cost and Experience Adjustments are added to the Baseline Compensation to determine the Adjusted Baseline Compensation for a pastor or deacon serving in your congregation. Such factors as position, longevity, and additional degree work will be considered in Section 2 below.	Box D is the "Adjusted Baseline Compensation" for your congregation. (Note: for some congregations, current compensation may be below this number. If such is the case, the Synod recommends developing a specific and mutually-agreeable written plan to bring compensation up to this minimum baseline. If the Council, Congregation, or Pastor/Deacon need assistance in this matter, both synod staff and the synod's "Compensation Consultants" are able to	75,172	<<< Box D	

Section 2 takes into consideration this particular context and the value the pastor brings to the congregation. The pastor taught high school for five years before entering seminary and is given credit for that experience in Box E. In addition to the music and office support staff, the congregation has a part-time youth minister and a part-time communication director, so Box F is 2 to represent the additional people the pastor will supervise. The pastor does not have a degree beyond the Master of Divinity (M.Div.), so Box G is blank.

14	Section 2	Determining Compensation Range Adjustments	Formula	Your Points		Notes / Comments
15	Years of Related Non-Pastoral Experience	Increasingly, persons with prior experience in related fields are entering rostered ministry in our church. We seek to acknowledge the value of prior experience <u>in related fields</u> (i.e. teaching, administration, financial, counseling, social work, etc.) with this adjustment.	Enter in Box E the years of prior experience in a related field for which credit is being given. NOTE: the congregation and pastor/deacon are to discuss the relevance of prior experience and agree to a full or fractional value for that experience.	5	<<< Box E	Teaching experience - high school
16	Staff and/or Multiple Congregation Leadership	Pastoral leaders of large churches often bear increased responsibilities and expectations. Similarly, leaders in a multi-congregation call also oversee or supervise additional staff. We seek to acknowledge these situations with this adjustment.	Credit is given for primary leadership in congregations where the staff exceeds the minimum needs of a congregation (worship musician and office support). Credit at least one point for each staff member beyond the pastor, worship musician, and secretarial support. In multi-congregation calls, credit one point for <u>every</u> staff member in each additional	2	<<< Box F	Youth minister & communication director
17	Furthered Education	Lutherans have long expected that their pastoral leaders be well-educated. This credit seeks to account for and encourage life-long learning for leadership.	Credit is given (5 points) to those who have taken the time and made the commitment to earn a degree beyond the minimum Masters level required of a pastor or deacon. (such as M.Th., D.Min., P.H.D., S.T.M., etc.) If such is the case, enter 5 points for furthered education in Box G.		<<< Box G	
18	Possible Compensation Adjustment	Boxes E through G seek to quantify the value of experience, responsibilities, and education a rostered minister may possess. These factors will become a basis for possible adjustment to compensation.	The credits in Boxes E through G are added together to create a "point total" for Box H.	7	<<< Box H	

Section 3 utilizes the adjusted baseline compensation (carried to Box I) and the results of Section 2 to establish a potential range for the pastor’s compensation. The points from Box H are multiplied by the range modifier (result in Box J) and added to the adjusted baseline compensation with the result in Box K. During discussion between the pastor and representatives of the congregation, it was agreed that the initial compensation for this new call would be in the middle of the range – with the negotiated compensation entered in Box L. For this example, the agreed upon compensation for the coming year is \$75,300.

NOTE: A value must be entered in Box L in order carry values over to the Benefits & Expenses tab.

	Section 3	Negotiating Actual Compensation	Formula	Your Figure		Notes / Comments
20	Adjusted Baseline Compensation	Section 1 (Boxes A, B, C and D) allowed you to determine the appropriate minimum level of compensation for your pastor or deacon.	This is the amount from Box D in Section 1 of this form.	75,172	<<< Box I	
21		Section 2 (Boxes E through H) allowed you to compile a point total which will assist you in quantifying a range for appropriate compensation. For the year 2026, the range modifier is set at \$400 per point.	The number recorded in Box H, multiplied by the range modifier described to the left, generates the spread of your appropriate compensation range.	2,800	<<< Box J	
22	Adjusted Baseline + Adjustment Range	By adding the “Adjusted Baseline Compensation” and the “Compensation Adjustment Range” figures together, you will be able to determine the upper reaches of an appropriate range of Compensation for your rostered minister.	The sum of Box I and Box J represents a potential high end of the compensation range.	77,972	<<< Box K	
23	Negotiated Compensation for 2026	Although a Synod may produce helpful guidelines and minimum baselines for appropriate compensation, congregations still need to consider their particular context and this particular rostered minister in determining equitable compensation. Using the figure in Box I as a “low benchmark” and Box K as a potential “high benchmark”, it is the responsibility of the congregation to determine actual annual compensation. During the course of the conversation between the pastor/deacon and those responsible for the compensation recommendation, consider using the following questions as guides for allowing one to move up or down within or beyond the range presented: <ul style="list-style-type: none"> • Does our pastor/deacon bring any additional or special skills to the position that ought to be rewarded? • Do we expect our pastor/deacon to take on any significant additional responsibilities as a leader of our congregation? • Are there any unique financial stresses which the congregation ought to seek to accommodate so as to allow our pastor/deacon to better serve our community? • Are there any unique financial stresses facing the congregation which need to be accommodated? • Are we in an area where housing costs are unusually high and special consideration may need to be made? 		76,500	A value must be entered in Box L so that calculations in other parts of the worksheet are valid. <<< Box L	Agreed to set compensation at the mid-point of the range
24		The figure entered in Box L represents our mutually-negotiated full-time compensation for the year 2026. (Adjustments if the terms of call are less than full time will be made on the Benefits & Expenses tab.)				
25	SS Offset	As described in the Compensation Standards document, a pastor’s compensation is to include a Social Security	The appropriate Social Security Offset (7.65%) to accompany the pastor’s Negotiated Compensation is:	5,852		

The **Benefits & Expenses** tab is also used in special circumstances for a part-time or shared call. If the call is not full-time, cell E11 is used to indicate the appropriate percentage and then the compensation and Social Security Offset (if applicable) are modified in the pink cells. If this is a shared call, the orange shaded cells with the red outlines can be used to identify the congregations and the appropriate percentage each will contribute. In addition to the Portico benefits, lines 40-42 are used if there are additional benefits included. Lines 49-53 list the various ministry-related expenses.

The **Printable Summary** tab provides a ready-to-print summary of the full cost of compensation, benefits, and professional expenses. A different **Printable Summary – Shared Calls** tab is provided for those situations.

	A	B	C	D	E	F	G	H
1	Proposed Compensation, Benefits, and Expenses							
2								
3	Cash Compensation to Pastor/Deacon							
4								
5		76,500	Compensation					
6								
7		5,852	Social Security Offset (pastors only)					
8								
9		82,352	Cash Compensation					
10								
11								
12	Health Insurance, Retirement, and Other Benefits							
13		33,264	Health Insurance					
14		9,882	Retirement					
15		247	Disability					
16		165	Basic Group Life					
17		43,558	Total Portico Benefits					
18								
19		0	Other Benefits					
20								
21		43,558	Benefits					
22								
23								
24	Professional Expenses							
25		3,000	Mileage Reimbursement					
26		500	Other Professional Expenses					
27		700	Continuing Education					
28		600	Cell Phone Reimbursement					
29		0	Other					
30								
31		4,800	Professional Expenses					
32								
33								
34		130,710	Total Compensation, Benefits, and Expenses					
35								
36	Date:	3/10/2026						

5.2.0 Continuing Call Compensation Worksheet Example

The following pages contain screenshots of the Continuing Call Compensation Worksheet that was developed to accompany this document. This worksheet has been designed so that you enter values into the blue shaded boxes, and the remaining calculations will be performed automatically.

Section 1 establishes a cost of living adjustment (COLA) for the pastor or deacon. For this example, a pastor’s current compensation (including both the salary and housing components) is \$72,000 (Box B). When the pastor was called to the congregation five years ago, the median home price was \$150,000 (Box C). Understanding that a portion of the pastor’s housing expenses tend to be fixed, Box D identifies the portion of the compensation to which the COLA will be applied with the resulting increase displayed in Box E. The COLA adjusted compensation is displayed in Box F. Provision is made for including Merit (Box G) and Incentive (Box H) increases - \$500 each in this example – with a resulting proposed total compensation of \$74,450 (Box I). Merit increases may be given for ministry accomplishments and/or through an annual review of the mutually predetermined goals for rostered staff member’s ministry. Incentive increases may be given to reflect new expectations of additional effort or responsibility.

A	B	C	D	E	F
2026 Compensation Calculations for a Continuing Call			<i>NOTE: Enter appropriate values in the blue boxes. All other calculations are automatic.</i>		
1					
2					
3	Select Version This worksheet will adjust based on whether it is being used for a Pastor or Deacon. Please place an X in the green box for a Pastor or in the orange box for a Deacon.	For a Pastor:	X	Place an X in the appropriate box.	
4		For a Deacon:			
5					
6	Section 1 COLA Based Calculations	Refer to the Compensation Standards document for an explanation.	Box Label	Notes / Comments	
7	COLA The baseline compensation for new calls is adjusted each year based on the Federal Cost of Living Adjustment. This section of the worksheet uses this same standard to calculate an appropriate compensation increase for consideration.	The 2026 COLA is:	2.8%	<<< Box A	
8	Cash compensation Enter the Rostered Minister’s cash compensation for 2025.	INCLUDE both the salary and housing components of cash compensation. DO NOT INCLUDE a pastor’s Social Security Offset	72,000	<<< Box B	
9	Median home price at time of call Not all of a rostered minister’s living expenses are subject to inflation for which the COLA compensates - i.e. mortgage costs, property taxes, and insurance. Those costs are relatively fixed and these calculations take this into consideration.	To determine the portion of cash compensation to exclude from the COLA (as described to the left) it is necessary to know the median home price when the rostered minister was called. Zillow.com has some of this history - or if the historic median is unavailable you may choose to use the purchase price of the minister’s home.	150,000	<<< Box C	Average of three zip codes where majority of congregation members lived at time of call in 2021.
10		Portion of compensation to which the COLA will be applied:	58,000	<<< Box D	
11		COLA change in compensation:	1,624	<<< Box E	
12		Proposed COLA adjusted compensation for 2026:	73,624	<<< Box F	
13	<i>Merit increases may be given for ministry accomplishments and/or through an annual review of the rostered staff member’s ministry.</i>	Merit increase:	500	<<< Box G	Recommended by personnel team following annual review.
14	<i>Incentive increases may be given to reflect new expectations of additional effort or responsibility.</i>	Incentive increase:	500	<<< Box H	Recommended by Council due to strategic plan.
15		TOTAL	74,624	<<< Box I	

Section 2 provides guidance for determining the negotiated compensation for the coming year. The COLA based calculation is transferred to Box J. If the benchmark calculations from Section 3 (see below) were completed, those resulting values are transferred to Box K and Box L. During discussion between the pastor and representatives of the congregation, it was agreed that the compensation for the coming year would be that determined through the COLA based calculation so that amount is entered in Box M.

NOTE: Congregations who have been making COLA adjustments each year and periodically including merit and/or incentive increases should find that the COLA based calculation will exceed the benchmark calculations.

NOTE: A value must be entered in Box M in order carry values over to the Benefits & Expenses tab.

	Section 2	Negotiating Actual Compensation	Source	Your Figure	Box Label	Notes / Comments
17	COLA Based Calculation	This is the proposed COLA based compensation - including merit and incentive increases - from the above section.	Value transferred from cell Box I.	74,624	<<< Box J	
18	Adjusted Baseline Compensation	If the benchmark calculations were completed in Section 3 below, the calculated results are transferred here.	Value transferred from Box Q	71,572	<<< Box K	
19	Adjusted Baseline + Adjustment Range	At a minimum, values must be added for years of experience (Box P) and years in current call (Box R) in Section 3b.	Sum of Box Q and Box W	76,372	<<< Box L	
20	Negotiated Compensation for 2026	<p>Although a Synod may produce helpful guidelines and minimum baselines for appropriate compensation, congregations need to annually review and revise compensation for their rostered minister(s). The calculated COLA-based compensation and the baseline benchmarks (if that section was completed) provide a starting point for this conversation. During the course of the conversation between the pastor/deacon and those responsible for the annual review & compensation recommendations, consider using the following questions as guides for negotiating the compensation for the coming year.</p> <ul style="list-style-type: none"> • Does our pastor/deacon bring any additional or special skills to the position that ought to be rewarded? • Has our pastor/deacon met their mutually-predetermined ministry goals during the past twelve months? • Do we expect our pastor/deacon to take on any significant additional responsibilities as a leader of our congregation? • Is our pastor/deacon competent in their fulfillment of the ministry position to which they have been called? • Are there any unique financial stresses which the congregation ought to seek to accommodate so as to allow our pastor/deacon to better serve our community? • Are there any unique financial stresses facing the congregation which need to be accommodated? • Are we in an area where housing costs are unusually high and special consideration may need to be made? <p>The figure entered in Box M represents our mutually-negotiated full-time compensation for the year 2026. (Adjustments if the terms of call are less than full time will be made on the Benefits & Expenses tab.)</p>		74,624	<<< Box M	A value must be entered in Box M so that calculations in other parts of the worksheet are valid. Compensation at time of call was set at the midpoint of the range adjustment. COLA compensation exceeds the midpoint (73,972) of the current benchmark range, so it was agreed to use the COLA compensation figure.
21	SS Offset	As described in the Compensation Standards document, a pastor's compensation is to include a Social Security Offset.	The appropriate Social Security Offset (7.65%) to accompany the pastor's Negotiated Compensation is:	5,709		
22						

Section 3 provides benchmark calculations like those used for a new call. However, instead of the current median home price, the median price at the time the pastor was called (transferred from Box C) is used for the Local Housing Cost Adjustment.

Section 3 Benchmark Calculations		The calculations in this section are similar to those of a new call and may be completed to serve as benchmarks for comparison to the above COLA based calculation.		Notes / Comments	
NOTE: If a congregation has been making COLA adjustments each year and considering merit increases, the COLA based calculation above would be expected to exceed the high end benchmark below.					
Section 3a	Determining MINIMUM Compensation	Formula	Your Baseline	Box Label	Notes / Comments
Baseline Compensation	The Northeastern Ohio Synod Council and Assembly annually set a "Baseline Compensation" for rostered ministers guided by the admonition from Scripture: <i>"Let the elders who rule well be considered worthy of compensation, especially those who labor in preaching and teaching; for the scripture says, 'You shall not muzzle an ox while it is treading out the grain,' and, 'The laborer deserves to be paid.'"</i> (1 Timothy 5:17ff.) The phrase, "who rule well", points to the need for a process of appraising performance in addition to this process of determining appropriate compensation ranges as steps toward negotiating actual compensation amounts.	Baseline Compensation includes what has historically been calculated separately for salary and housing - and assumes up to \$100,000 as the median price of a home in the service area of the congregation. (It is important to note that the amount of compensation actually designated as "Housing Allowance" for pastors must be recorded as a vote of the Congregation Council prior to the beginning of the year.) For 2026 the baseline compensation is \$63,572 for pastors and \$58,883 for deacons. (If the terms of call are less than full time, the Benefits & Expenses tab includes the option of applying a percentage modifier to reflect a less than full time call.)	63,572	<<< Box N	
Local Housing Cost Adjustment	The Northeastern Ohio Synod covers a large, economically diverse area with housing costs varying widely within and between the city of Cleveland and its suburbs, other cities, and rural areas. A local cost of housing adjustment to the baseline compensation acknowledges the diversity.	The median home price at the time of the rostered ministers call has been transferred from Box C above. If this number exceeds \$100,000 (the median home price utilized in the Baseline Compensation), the amount that exceeds \$100,000 will be multiplied by 8% and then added to the baseline compensation to adjust for the higher costs of purchasing a home in that area.	150,000 4,000	<<< Box O Local Housing Cost Adjustment	Average of three zip codes at time of call
Years of Experience	As per most professional compensation systems, we seek to reflect the value of acquired skills, wisdom, and experiences which can only come from actual ministry experience.	Enter the number of years of service as a pastor or deacon (up to a maximum of 40) in Box P. The number of years of experience is multiplied by \$400 to determine the Experience Adjustment to Baseline Compensation.	10 4,000	<<< Box P Experience Adjustment	Ordained September 2025
Adjusted Baseline Compensation	In this step, the Local Housing Cost and Experience Adjustments are added to the Baseline Compensation to determine the Adjusted Baseline Compensation for a pastor or deacon serving in your congregation. Such factors as position, longevity, and additional degree work will be considered in Section 3b below.	Box Q is the "Adjusted Baseline Compensation" for your congregation. (Note: for some congregations, current compensation may be below this number. If such is the case, the Synod recommends developing a specific and mutually-agreeable written plan to bring compensation up to this minimum baseline. If the Council, Congregation, or Pastor/Deacon need assistance in this matter, both synod staff and the synod's "Compensation Consultants" are able to assist.)	71,572	<<< Box Q	
Section 3b	Determining Compensation Range Adjustments	Formula	Your Points	Box Label	Notes / Comments
Longevity in Current Call	Research has established that vibrant long-term tenures are often associated with congregational vitality and growth. We seek to reflect the value of healthy, longer-tenured ministries with this adjustment.	Credit one point for each year of service in one's current call in Box E. NOTE: in calculating total points in Box V, the value in Box R will be capped at a value of 10.	5	<<< Box R	Called in June 2021
Years of Related Non-Pastoral Experience	Increasingly, persons with prior experience in related fields are entering rostered ministry in our church. We seek to acknowledge the value of prior experience <u>in related fields</u> (i.e. teaching, administration, financial, counseling, social work, etc.) with this adjustment.	Enter in Box S the years of prior experience in a related field for which credit is being given. NOTE: the congregation and pastor/deacon are to discuss the relevance of prior experience and agree to a full or fractional value for that experience.	5	<<< Box S	Taught high school
Staff and/or Multiple Congregation Leadership	Pastoral leaders of large churches often bear increased responsibilities and expectations. Similarly, leaders in a multi-congregation call also oversee or supervise additional staff. We seek to acknowledge these situations with this adjustment.	Credit is given for primary leadership in congregations where the staff exceeds the minimum needs of a congregation (worship musician and office support). Credit at least one point for each staff member beyond the pastor, worship musician, and secretarial support. In multi-congregation calls, credit one point for every staff member in each additional congregation.	2	<<< Box T	Youth minister & communication director
Furthered Education	Lutherans have long expected that their pastoral leaders be well-educated. This credit seeks to account for and encourage life-long learning for leadership.	Credit is given (5 points) to those who have taken the time and made the commitment to earn a degree beyond the minimum Masters level required of a pastor or deacon. (such as M.Th., D.Min., P.H.D., S.T.M., etc.) If such is the case, enter 5 points for furthered education in Box U.		<<< Box U	
Possible Compensation Adjustment	Boxes R through U seek to quantify the value of experience, responsibilities, and education a rostered minister may possess. These factors will become a basis for possible adjustment to compensation.	The credits in Boxes R through U are added together to create a "point total" for Box V.	12	<<< Box V	
Compensation Adjustment Range	The rows above are used to compile a point total which will assist you in quantifying a range above the adjusted baseline for appropriate compensation. For the year 2026, the range modifier is set at \$400 per point.	The number recorded in Box V, multiplied by the range modifier described to the left, generates the spread of your appropriate benchmark compensation range.	4,800	<<< Box W	

The **Benefits & Expenses** tab is also used in special circumstances for a part-time or shared call. If the call is not full-time, cell E11 is used to indicate the appropriate percentage and then the compensation and Social Security Offset (if applicable) are modified in the pink cells. If this is a shared call, the orange shaded cells with the red outlines can be used to identify the congregations and the appropriate percentage each will contribute. In addition to the Portico benefits, lines 40-42 are used if there are additional benefits included. Lines 49-53 list the various ministry-related expenses.

The **Printable Summary** tab provides a ready-to-print summary of the full cost of compensation, benefits, and professional expenses. A different **Printable Summary – Shared Calls** tab is provided for those situations.

	A	B	C	D	E	F	G	H	I
1	Proposed Compensation, Benefits, and Expenses								
2									
3	Cash Compensation to Pastor/Deacon								
4									
5		74,624	Compensation						
6									
7		5,709	Social Security Offset (pastors only)						
8									
9		80,333	Cash Compensation						
10									
11									
12	Health Insurance, Retirement, and Other Benefits								
13		33,264	Health Insurance						
14		9,640	Retirement						
15		241	Disability						
16		161	Basic Group Life						
17		43,306	Total Portico Benefits						
18									
19		0	Other Benefits						
20									
21		43,306	Benefits						
22									
23									
24	Professional Expenses								
25		3,000	Mileage Reimbursement						
26		500	Other Professional Expenses						
27		700	Continuing Education						
28		600	Cell Phone Reimbursement						
29		0	Other						
30									
31		4,800	Professional Expenses						
32									
33									
34		128,439	Total Compensation, Benefits, and Expenses						
35									
36	Date:	3/10/2026							

5.3.0 References for Local Housing Costs

When a pastor or deacon takes a new call, they will be moving into that community under the current housing conditions and the baseline compensation must be adjusted accordingly to enable the pastor or deacon to move into that community. The baseline compensation for new calls is based on a home price of \$100,000. It is important to note that housing values can fluctuate quickly. The calculation worksheet for new calls utilizes the current median home price to calculate a local housing adjustment for that call.

A local housing adjustment gets more difficult to apply the longer a pastor or deacon lives in the area. If housing values increase dramatically, a rostered minister who locked in a mortgage when housing values were lower would not need the full local housing adjustment of a new call in order to be equitably paid. On the other hand, if housing values decrease significantly, a rostered minister who bought into the community when the housing values were higher will have a higher mortgage payment and should not be penalized for a declining housing market. The calculation worksheet for continuing calls utilizes the median home price at the time the rostered minister was called to calculate the appropriate COLA increase and determine appropriate compensation benchmarks. If online research is not able to identify the median home price at the time the rostered minister was called, the purchase price of the rostered minister's home may be considered for use in these calculations.

Another consideration is the question of which area should be used to determine the local housing adjustment. If the congregation is located in an urban area, the local housing costs may be depressed and/or there may be no suitable housing in the immediate vicinity of the congregation. In other situations, the congregation may be located in an area that has seen dramatic increases in housing values, and it would be unrealistic for the congregation to use the local housing cost in the immediate area. In general, it is appropriate to use the local housing cost in the area where most of the congregation members reside. If the members are spread over a wide area, it is appropriate to use an average value of those areas.

A local realtor will be able to help congregations determine the median home value at the present time. A congregation may also use the internet to research current housing costs in the local area. The National Association of Realtors website provides extensive research about local housing costs. This page reports the median home prices by county: [NAR Median Home Prices](#)

The websites Zillow.com and Realtor.com also provide helpful data regarding median home prices in a zip code or specific community. Website functionality frequently changes, but at the time this document was drafted, the following methods provided helpful results:

- Go to www.realtor.com and in the search field at the top of the page enter the zip code or community name and click the magnifying glass to execute the search. Scroll down below the listings, and look for a box with the heading, "Facts about Zip Code/Community." In that box will be the median home price in that area.

- Go to www.google.com and in the search bar, enter the phrase:
“median home price (zip code) realtor.com”
In the search results (often the first one) look for a link described similar to:
https://www.realtor.com > (zip code) > overview
(zip code) Housing Market
Following this link will bring up a page with summary information for that zip code.
- Go to www.zillow.com and in the search field at the top of the page, enter the zip code or community name and click the magnifying glass to execute the search. Scroll down through the sidebar and below the property listings there is a section with links for additional searches. One of the links should read “(zip code) Housing Market.” Click that link and you will find summary information for that zip code.
- Go to www.google.com and in the search bar, enter the phrase:
“median home price (zip code) zillow”
In the search results (often the first one) look for a link described as:
(zip code) Housing Market
Following this link will bring up a page with summary information for that zip code.

5.4.0 Parsonage Addendum

If a parsonage is provided to the pastor for housing, it should be comparable to at least the average home in the congregation or community. It is expected that the congregation will pay the taxes, insurance, maintenance, and all utilities of the home.

It is important that parsonages be sufficiently maintained by the congregation and appropriately cared for by the pastor (and family). An annual walk-through of the parsonage by the Congregation Council is advised. The purpose of the walk-through is to note the general condition of the home and plan regular maintenance.

5.4.1 Furnishings Allowance

Pastors living in parsonages should be provided with a “furnishings allowance” to cover out of pocket expenses such as furnace filters, light bulbs, cleaning supplies, etc. Even in a parsonage, every pastor has some expense in maintaining their home. The amount of the allowance may depend on several factors: whether or not the parsonage is furnished, who provides the upkeep, pays the utilities, etc. If the pastor is to pay the utilities and upkeep for the parsonage (including lawn care and landscaping), the congregation must include sufficient funds in the furnishings allowance to cover these costs. When the furnishings allowance is designated in advance, and to the extent it is actually used, it may be excluded from federal income taxes in the same way as a housing allowance.

In preparing these Compensation Standards, the team found that the average cost of utilities across the synod is approximately \$2,000 per year. If the pastor is to pay the utilities through the Furnishings Allowance, this figure or actual historical utility costs for the parsonage may be used for the utilities component. For basic upkeep an amount of \$1,000 is recommended. If the pastor is expected to cover the cost of repairs and routine maintenance, this figure should be increased accordingly.

An important factor for the congregation to keep in mind when considering whether to pay the costs of utilities and upkeep directly or to include them in a furnishings allowance is that the furnishings allowance is added to the salary when calculating the costs of benefits and the Social Security Offset. Similar to a housing allowance for pastors not in a parsonage, the furnishings allowance is reported as part of Defined Compensation to Portico for benefits calculations and is included in gross income for calculating Social Security taxes. Therefore, there is a lower overall cost to the congregation if the congregation directly pays the costs of utilities and upkeep for the parsonage.

5.4.2 Housing Equity Allowance

When a pastor lives in a parsonage some benefits of home ownership go unrealized. One benefit of home ownership is increased equity in the house owned. To adjust for this, since the pastor might one day need to purchase a house upon retirement or departure to another call, the congregation shall establish a Housing Equity Allowance with contributions in the range of 3% to 5% of the Defined Compensation reported to Portico. Such contributions should be made to Portico as a Housing Equity Retirement Contribution and are not included as taxable income. These funds and their earnings enjoy special flexibility: they can be withdrawn at any time, and when used to purchase a home, they are often

excluded from taxable income.² Portico allows the employer to designate the Housing Equity Retirement Contribution as a percentage of Defined Compensation or as a flat rate.

5.4.3 Social Security Offset

When the pastor reports their income for self-employed Social Security taxes, the value of the parsonage is to be included. Therefore, the congregation must include this when calculating the Social Security offset. The included value of the parsonage is to be a minimum of 30% of the base salary (this is how Portico values the parsonage when calculating benefits costs). A more accurate fair rental value for the parsonage can be determined by consulting with a real estate professional in the area.

5.4.4 Baseline Salary for Pastors in a Parsonage

The 2026 Compensation Standards baseline salary for a pastor in a parsonage is \$46,890 plus an adjustment for years of experience. The baseline salary for 2027 will be set by the Synod Council after the Social Security Administration announces the Cost of Living Adjustment for 2027. A calculation worksheet has been developed to accompany these Compensation Standards. A modified version for pastors in a parsonage is also available.

On _____, 2026, the Social Security Administration announced that the COLA for 2027 would be _____. At its meeting on _____, 2026, the Synod Council passed a resolution setting the 2027 baseline salary for pastors in a parsonage at \$_____.

Congregations with a parsonage and their pastor are encouraged to consult with synod staff to ensure that the guidance in this Addendum is appropriately followed. Pastor Dan Cammarn, one of the Compensation Consultants listed on page 46, has extensive personal experience with parsonages.

² Contact Portico for more information on making a Housing Equity Retirement Contribution as part of the rostered minister's benefits if the congregation utilizes a parsonage for housing. <https://employerlink.porticobenefits.org>

5.4.5 Parsonage Worksheet Example

The following pages contain screenshots of the Parsonage Compensation Worksheet that was developed to accompany this document. This worksheet has been designed so that you enter values into the blue shaded boxes, and the remaining calculations will be performed automatically.

Section 1a establishes a cost of living adjustment (COLA) for the pastor. For this example, a pastor’s current cash compensation (salary only – excludes Parsonage Allowance, Home Equity Allowance, and Social Security Offset) is \$47,750 (Box B). The COLA amount is displayed in Box C and the COLA adjusted compensation is displayed in Box D. Provision is made for including Merit (Box E) and Incentive (Box F) increases - \$500 each in this example – with a resulting proposed salary of \$48,663 (Box G). Merit increases may be given for ministry accomplishments and/or through an annual review of the mutually predetermined goals for rostered staff member’s ministry. Incentive increases may be given to reflect new expectations of additional effort or responsibility.

	A	B	C	D	E	F
1	2026 Compensation Calculations - for Pastors in Parsonages			<i>NOTE: Enter appropriate values in the blue boxes. All other calculations are automatic.</i>		
2						
3	Section 1a - Salary					
4	COLA Based Calculations		<i>Refer to the Compensation Standards document for an explanation.</i>	Box Label	Notes / Comments	
5	COLA	The baseline compensation for new calls is adjusted each year based on the Federal Cost of Living Adjustment. This section of the worksheet uses this same standard to calculate an appropriate compensation increase for consideration.	The 2026 COLA is:	2.8%	<<< Box A	
6	Cash compensation	Enter the pastor's cash compensation for 2025.	INCLUDE *only* the salary component of cash compensation. DO NOT INCLUDE the Parsonage Allowance, Home Equity Allowance, or Social Security Offset	46,500	<<< Box B	
7			COLA change in compensation:	1,302	<<< Box C	
8			Proposed COLA adjusted compensation for 2026:	47,802	<<< Box D	
9	<i>Merit increases may be given for ministry accomplishments and/or through an annual review of the rostered staff member's ministry.</i>		Merit increase:	500	<<< Box E	Recommended by personnel team following annual review
10	<i>Incentive increases may be given to reflect new expectations of additional effort or responsibility.</i>		Incentive increase:	500	<<< Box F	Recommended by Council due to strategic plan
11			TOTAL	48,802	<<< Box G	

The next section “Negotiating Actual Salary” provides guidance for determining the negotiated salary for the coming year. The COLA based calculation is transferred to Box H. If the benchmark calculations from Section 2 (see below) were completed, those resulting values are transferred to Box J and Box K. During discussion between the pastor and representatives of the congregation, it was noted that the COLA based calculation was below the mid-point of the benchmark range. At the time of the call, compensation had been set at the midpoint of the adjustment range, so it was agreed to set compensation at the midpoint of the benchmark range for the coming year so that amount is entered into Box L.

NOTE: Congregations who have been making COLA adjustments each year and periodically including merit and/or incentive increases should find that the COLA based calculation will exceed the benchmark calculations.

NOTE: A value must be entered in Box L in order carry values over to the Benefits & Expenses tab.

	Negotiating Actual Salary	Source	Your Figure	Box Label	Notes / Comments	
13	COLA Based Calculation	This is the proposed COLA based compensation from the above section.	Value transferred from Box G.	49,316	<<< Box H	
14	Adjusted Baseline Salary	If the benchmark/new call calculations were completed in Section 2 below, the calculated results are transferred here.	Value transferred from Box Z	48,890	<<< Box J	
15	Adjusted Baseline + Adjustment Range	At a minimum, values must be added for years of experience (Box Y) and years in current call (Box AA).	Sum of Box Z and Box AF	50,890	<<< Box K	
16	Negotiated Salary for 2026	Although a Synod may produce helpful guidelines and minimum baselines for appropriate salary, congregations need to annually review and revise compensation for their rostered minister(s). The calculated COLA based compensation and the baseline benchmarks (if that section was completed) provide a starting point for this conversation. During the course of the conversation between the pastor/deacon and those responsible for the annual review & salary recommendations, consider using the following questions as guides for negotiating the salary for the coming year: <ul style="list-style-type: none"> • Does our pastor/deacon bring any additional or special skills to the position that ought to be rewarded? • Has our pastor/deacon met their mutually-predetermined ministry goals during the past twelve months? • Do we expect our pastor/deacon to take on any significant additional responsibilities as a leader of our congregation? • Is our pastor/deacon competent in their fulfillment of the ministry position to which they have been called? • Are there any unique financial stresses which the congregation ought to seek to accommodate so as to allow our pastor/deacon to better serve our community? • Are there any unique financial stresses facing the congregation which need to be accommodated? • Are we in an area where housing costs are unusually high and special consideration may need to be made? The figure entered in Box L represents our mutually-negotiated full-time salary for the year 2026. (Adjustments if the terms of call are less than full time will be made on the Benefits & Expenses tab.)	49,890	<<< Box L	A value must be entered in Box J so that calculations in other parts of the worksheet are valid. At the time of call, compensation was set at the mid-point of the adjustment range. The COLA compensation would be below the mid-point of the current benchmark range, so it was agreed to set compensation at the mid-point of the benchmark range.	
17	SS Offset	As described in the Compensation Standards document, a pastor's compensation is to include a Social Security Offset.	The appropriate Social Security Offset (7.65%) to accompany the pastor's Negotiated Salary is:	3,817	<<< Box M	
18						

Section 1b provides guidance for determining an appropriate Furnishings/Parsonage Allowance. For this example, the congregation is paying the utilities and the cost of routine maintenance & repairs for the parsonage, so Boxes O and Q are left blank. The congregation provides an allowance of \$1,000 for basic upkeep (Box N) and another \$1,000 to cover the cost of lawncare/landscaping as the pastor has agreed to be responsible for this (Box P). The total is calculated in Box R and the corresponding Social Security Offset is calculated in Box S. The total “Defined Compensation” for use in determining Portico benefits is displayed in Box T and transferred to the “Benefits & Expenses” tab.

Section 1b - Furnishings/Parsonage Allowance					
Refer to the Parsonage Addendum in the Appendix section of the Compensation Standards document for a discussion of appropriate items to include in a Furnishings/Parsonage Allowance depending on what costs are to be borne by the pastor and what is to be paid directly by the congregation.					
Possible components	Explanation	Your Figure	Notes / Comments		
Basic upkeep	Basic out of pocket expenses such as furnace filters, light bulbs, cleaning supplies, etc. so that the Property Committee doesn't have to take care of these things. A minimum of \$1,000 is recommended.	1,000	<<< Box N		
Utilities	If the pastor is to pay utilities, add a sufficient amount to cover the utilities (including trash removal).		<<< Box O		
Lawncare/Landscaping	If the pastor is to take care of lawncare and landscaping, add a sufficient amount to cover this cost.	1,000	<<< Box P		
Routine Maintenance & Repairs	If the pastor is to pay for routine maintenance (i.e. heating & cooling system maintenance) and/or repairs, add a sufficient amount to cover this cost.		<<< Box Q		
Total Furnishings/Parsonage Allowance	Sum of the above components	2,000	<<< Box R		
SS Offset	The above amount is added to the pastor's income for Social Security purposes, so the appropriate offset is:	153	<<< Box S		
Defined Compensation for Portico Benefits calculations:	Salary	49,890			
	Furnishings/Parsonage Allowance	2,000			
	Sum of Social Security Offsets	3,970			
	Value of employer-provided housing (Portico uses 30% of the total of the above.)	16,758			
	Total Defined Compensation (will be transferred to the Benefits & Expenses tab)	72,617	<<< Box T		

Section 1c provides calculations for determining the Housing Equity Allowance. This may be calculated as a percentage of defined compensation or as a fixed amount per month – and an “X” in Column A next to the selected option will trigger the correct calculation. In this example, the congregations selected the percentage option and entered the percentage in Box U. If the congregation selected the fixed amount option, that *monthly* amount would be entered in Box V. The annual Housing Equity Allowance is displayed in Box W.

Section 1c - Housing Equity Allowance					
Select the percentage or fixed amount option:					Notes / Comments
X	Percentage of Defined Compensation	Enter the percentage (3% to 5% is recommended):	3.0%	<<< Box U	
	Fixed amount per month	Enter the amount per month:		<<< Box V	
		Annual Housing Equity Allowance:	2,179	<<< Box W	

Section 2 provides calculations for a new call – and are also used as benchmark calculations for a continuing call. The call to this congregation was the pastor’s first call and they have been serving this congregation for five years, so 5 is entered in both Box Y and Box AA for years of experience and longevity in the current call.

Section 2 - Benchmark / New Call Calculations					
The calculations in this section are used at the time of a new call. They may also be completed to serve as benchmarks for comparing the above COLA based calculation.					Notes / Comments
NOTE: If a congregation has been making COLA adjustments each year and considering merit increases, the COLA based calculation above would be expected to exceed the high end benchmark below.					
Section 2a	Determining MINIMUM Salary	Formula	Your Baseline	Box Label	Notes / Comments
45	<p>Baseline Salary</p> <p>The Northeastern Ohio Synod Council and Assembly annually set a "Baseline Compensation" for rostered ministers guided by the admonition from Scripture: <i>"Let the elders who rule well be considered worthy of compensation, especially those who labor in preaching and teaching; for the scripture says, 'You shall not muzzle an ox while it is treading out the grain,' and, 'The laborer deserves to be paid.'"</i> (1 Timothy 5:17ff.)</p> <p>The phrase, "who rule well", points to the need for a process of appraising performance in addition to this process of determining appropriate salary ranges as steps toward negotiating actual compensation amounts.</p>	<p>The Baseline Compensation for pastors not in a parsonage includes what has historically been calculated separately for salary and housing - and assumes \$100,000 as the median price of a home in the service area of the congregation. For pastors living in a parsonage the housing component is subtracted from the Baseline Compensation.</p> <p>For 2026 the baseline salary for pastors in a parsonage is \$46,890.</p> <p>(If the terms of call are less than full time, the Benefits & Expenses tab includes the option of applying a percentage modifier to reflect a less than full time call.)</p>	46,890	<<< Box X	
46	<p>Years of Experience</p> <p>As per most professional compensation systems, we seek to reflect the value of acquired skills, wisdom, and experiences which can only come from actual ministry experience.</p>	Enter the number of years of service as a pastor or deacon (up to a maximum of 40) in Box Y.	5	<<< Box Y	
47		The number of years of experience is multiplied by \$400 to determine the Experience Adjustment to Baseline Salary.	2,000	Experience Adjustment	
48	<p>Adjusted Baseline Salary</p> <p>In this step, the Experience Adjustments is added to the Baseline Salary to determine the Adjusted Baseline Salary for a pastor serving in your congregation. Such factors as position, longevity, and additional degree work will be considered in Section 2b below.</p>	<p>Box Z is the "Adjusted Baseline Salary" for your congregation. (Note: for some congregations, current salaries may be below this number. If such is the case, the Synod recommends developing a specific and mutually-agreeable written plan to bring salary up to this minimum baseline. If the Council, Congregation, or Pastor need assistance in this matter, both synod staff and the synod's "Compensation Consultants" are able to assist.)</p>	48,890	<<< Box Z	
49					
50					
Section 2b	Determining Salary Range Adjustments	Formula	Your Points	Box Label	Notes / Comments
51	<p>Longevity in Current Call</p> <p>Research has established that vibrant long-term tenures are often associated with congregational vitality and growth. We seek to reflect the value of healthy, longer-tenured ministries with this adjustment.</p>	Credit one point for each year of service in one's current call in Box AA. NOTE: in calculating total points in Box AE, the value in Box AA will be capped at a value of 10.	5	<<< Box AA	
52	<p>Years of Related Non-Pastoral Experience</p> <p>Increasingly, persons with prior experience in related fields are entering rostered ministry in our church. We seek to acknowledge the value of prior experience <i>in related fields</i> (i.e. teaching, administration, financial, counseling, social work, etc.) with this adjustment.</p>	Enter in Box AB the years of prior experience in a related field for which credit is being given. NOTE: the congregation and pastor/deacon are to discuss the relevance of prior experience and agree to a full or fractional value for that experience.		<<< Box AB	
53	<p>Staff and/or Multiple Congregation Leadership</p> <p>Pastoral leaders of large churches often bear increased responsibilities and expectations. Similarly, leaders in a multi-congregation call also oversee or supervise additional staff. We seek to acknowledge these situations with this adjustment.</p>	Credit is given for primary leadership in congregations where the staff exceeds the minimum needs of a congregation (worship musician and office support). Credit at least one point for each staff member beyond the pastor, worship musician, and secretarial support. In multi-congregation calls, credit one point for <i>every</i> staff member in each additional congregation.		<<< Box AC	
54	<p>Furthered Education</p> <p>Lutherans have long expected that their pastoral leaders be well-educated. This credit seeks to account for and encourage life-long learning for leadership.</p>	Credit is given (5 points) to those who have taken the time and made the commitment to earn a degree beyond the minimum Masters level required of a pastor or deacon. (such as M.Th., D.Min., P.H.D., S.T.M., etc.) If such is the case, enter 5 points for furthered education in Box AD.		<<< Box AD	
55	<p>Possible Salary Adjustment</p> <p>Boxes AA through AD seek to quantify the value of experience, responsibilities, and education a rostered minister may possess. These factors will become a basis for possible adjustment to salary.</p>	The credits in Boxes AA through AD are added together to create a "point total" for Box AE.	5	<<< Box AE	
56	<p>Salary Adjustment Range</p> <p>The rows above are used to compile a point total which will assist you in quantifying a range above the adjusted baseline for appropriate salary.</p> <p>For the year 2026, the range modifier is set at \$400 per point.</p>	The number recorded in Box AE, multiplied by the range modifier described to the left, generates the spread of your appropriate benchmark salary range.	2,000	<<< Box AF	
57					

The **Benefits & Expenses** tab includes a link to the Portico Benefit Calculator (line 26). For this example, the congregation contributes 12% for retirement and selects the Select HDHP 2000 health plan, the pastor is 42 years old and has a spouse and children. **NOTE: the Portico benefit costs are for illustrative purposes only!**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Benefits & Expenses Summary																
2	With the exception of the red-bordered Compensation Modifier found below in the																
3	pink cell - and the orange congregation names and percentages in the Shared																
4	Calls section - you should only enter numbers in the blue shaded cells. Amounts for																
5	the Portico benefits are found by visiting the Portico calculator using the link below.																
6																	
7	Compensation Modifier																
8	If this is not a full-time call, enter the percentage modifier in																
9	the pink box and the modified numbers will be transferred to																
10	the report on the next tab.																
11			Compensation Modifier:		100%												
12																	
13																	
14																	
15	Defined Compensation (transferred from a previous tab)																
16																	
17		Negotiated/Adjusted Salary	49,890														
18		Furnishings Allowance	2,000														
19		Social Security Offset	3,970														
20		Value of Parsonage	16,758														
21		Total Defined Compensation	72,617														
22																	
23																	
24	Pension, Health, and Other Benefits																
25	The Portico cost calculator can be found at:																
26	https://employerlink.porticobenefits.org/resources/calculators/benefit-costs-calculator/																
27	You will need to know the rostered minister's birthdate.																
28																	
29		Synod:	Northeastern Ohio Synod - 6E														
30		Defined Compensation:	72,617														
31		Retirement Percentage:	12.00	(recommended 12% - minimum 10%)													
32																	
33		Health Insurance	33,264														
34		Retirement	8,714														
35		Housing Equity	2,179														
36		Disability	218														
37		Basic Group Life	145														
38		Portico Benefits Total:	44,520														
39																	
40	Additional Benefits (if applicable, please list and indicate cost)																
41		Item 1															
42		Item 2															
43		Item 3															
44		Cost of additional benefits:	0														
45																	
46		Total Cost of Benefits	44,520														
47																	
48																	
49	Other Expenses																
50		Mileage Reimbursement	3,000	(at IRS approved rate per mile)													
51		Other Professional Expenses	500														
52		Continuing Education	700	(minimum of \$700 recommended)													
53		Cell Phone Reimbursement	600														
54		Other Expenses															
55																	
56		Total Cost of Other Expenses	4,800														
57																	
58																	
59		Total Compensation, Benefits,	105,180														
60		and Other Expenses															

Shared Calls				
If the expenses for this call are shared by multiple congregations, enter the congregation names and appropriate percentages below.				
	Name of Cong A:			
	Name of Cong B:			
	Name of Cong C:			
	Cong A	Cong B	Cong C	Total
Percentage:				
	0	0	0	
	0	0	0	
	0	0	0	

The **Benefits & Expenses** tab is also used in special circumstances for a part-time or shared call. If the call is not full-time, cell E11 is used to indicate the appropriate percentage and then the compensation and Social Security Offset (if applicable) are modified in the pink cells. If this is a shared call, the orange shaded cells with the red outlines can be used to identify the congregations and the appropriate percentage each will contribute. In addition to the Portico benefits, lines 41-43 are used if there are additional benefits included. Lines 50-54 list the various ministry-related expenses.

The **Printable Summary** tab provides a ready-to-print summary of the full cost of compensation, benefits, and professional expenses. A different **Printable Summary – Shared Calls** tab is provided for those situations.

	A	B	C	D	E	F	G	H	I
1	Proposed Compensation, Benefits, and Expenses								
2									
3	Cash Compensation to Pastor/Deacon								
4									
5		49,890	Salary						
6		2,000	Furnishings/Parsonage Allowance						
7		3,970	Social Security Offset						
8									
9		55,860	Cash Compensation						
10									
11									
12	Health Insurance, Retirement, and Other Benefits								
13		33,264	Health Insurance						
14		8,714	Retirement						
15		2,179	Home Equity Allowance						
16		218	Disability						
17		145	Basic Group Life						
18		44,520	Total Portico Benefits						
19									
20		0	Other Benefits						
21									
22		44,520	Benefits						
23									
24									
25	Professional Expenses								
26		3,000	Mileage Reimbursement						
27		500	Other Professional Expenses						
28		700	Continuing Education						
29		600	Cell Phone Reimbursement						
30		0	Other						
31									
32		4,800	Professional Expenses						
33									
34									
35		105,180	Total Compensation, Benefits, and Expenses						
36									
37	Date:	3/10/2026							

5.5.0 Sample Congregation Council Resolutions

5.5.1 Designation of Housing Allowance (applicable only to pastors)

In IRS Publication 517, the IRS states the following regarding a housing allowance:

“The church or organization that employs you must officially designate the payment as a housing allowance before it makes the payment. It must designate a definite amount. It can't determine the amount of the housing allowance at a later date. If the church or organization doesn't officially designate a definite amount as a housing allowance, you must include your total compensation in your income.”

Shown below is a sample resolution designating a housing allowance, which is to be done each year:

The president informed the Council that under the tax law, pastors may be able to exclude from federal income tax the amount of their compensation designated as a housing allowance.

After considering the estimate of Rev. _____ of their home expenses and the amount requested to be designated as a housing allowance, a motion was made by _____, seconded and passed to adopt the following resolution:

Resolved that of the total cash compensation for the year 20 __, \$ _____ is hereby designated as housing allowance.

5.5.2 Automobile Reimbursement Policy

Resolved that effective (date), the Congregation Council adopts the following policy for automobile expense reimbursement:

The congregation will reimburse rostered ministers for automobile expenses incurred when traveling on church business, in accordance with Internal Revenue Service (IRS) rules. Current regulations require that for reimbursement to be non-taxable, individuals must keep records of amounts spent, the date of the travel, destination(s), and an adequate record of the purpose/reason for the trip (with consideration for pastoral confidentiality).

Upon receipt of sufficient documentation, a reimbursement for travel expenses will be issued. Under current IRS rules, reimbursement can include mileage at the IRS approved rate plus parking fees, tolls, and similar expenses.

5.5.3 Professional Expense Reimbursement Policy

Resolved that effective (date), the Congregation Council adopts the following policy for professional expense reimbursement:

Since rostered ministers are expected to participate in church activities beyond the congregation and to continue to grow professionally, the congregation will reimburse rostered ministers for professional expenses each year. Such professional expenses may include dues and subscriptions; professional attire (i.e. alb and stoles, cleric shirts, etc.); meeting expenses; books and miscellaneous educational and reference material; and personal supplies. Tangible materials

purchased under this policy are the personal property of the rostered minister, unless otherwise agreed. The amount available for Professional Expense reimbursement shall be designated each year (\$500 per year is recommended).

5.5.4 Cell Phone Reimbursement Policy

Resolved that effective (date), the Congregation Council adopts the following policy for cell phone reimbursement:

A cell phone provided to the rostered minister is a nontaxable business expense if the Congregation Council minutes state it is primarily provided for noncompensatory business reasons (such as the need to always be accessible for work-related emergencies or the expectation of being available to talk with members outside of regular office hours).

As an alternative, the rostered minister may be provided with a nontaxable cell phone reimbursement if Congregation Council minutes state that the rostered minister is required to maintain a personal cell phone for noncompensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e. reimburse the basic monthly plan, not family plan for extra minutes).

The reimbursement may either be at a fixed amount or for the identifiable costs for the individual portion of a shared plan, including the purchase of a phone.

5.6.0 Life-Long Learning Expectations of the ELCA

Resolution CA97.2.7 adopted by the 1997 Churchwide Assembly states:

To encourage all persons in the Evangelical Lutheran Church to engage in a holistic and systematic approach to life-long learning and development.

a. For rostered persons, this includes;

(1) Specifications:

- (a) a minimum of 50 contact hours per year of intentional continuing education, or 150 contact hours each three-year period;
- (b) spiritual disciplines;
- (c) habits of personal study;
- (d) regular worship;
- (e) self-care;
- (f) involvement in the wider community;
- (g) participation in intentional colleague groups; and
- (h) peer review as appropriate for personal and vocational development (see “Life-Long Learning and Development for Faithful Leaders,” Appendix D [*Pre-Assembly Report*, Section IV]).

(2) Extended study and renewal of a minimum of one to three months every three to five years in present call. For rostered persons involved in the First-Call Theological Education program, this three- to five-year period begins upon completion of that program (see “Life-Long Learning and Development for Faithful Leaders,” Appendix C [*Pre-Assembly Report*, Section IV]).

(3) An annual review of continuing education needs and plans with an appropriate group within the congregation or agency and the synod.

b. For congregations and agencies, this means:

- (1) Being in partnership with rostered persons in continuing learning and development;
- (2) Utilizing a mutual ministry committee or an appropriate group to review continuing education needs and plans;
- (3) Providing an appropriate share of the funding for continuing education and programs of extended study and renewal (growing to a minimum of \$1,000—\$700 from the congregation or agency and \$300 from the rostered person—by the year A.D. 2000); and
- (4) Respecting the rostered person’s needs for appropriate self-care.

c. For synods, this means:

- (1) Communicating expectations regarding intentional learning and development by rostered persons;
- (2) Promoting health and wellness among rostered persons and their families;
- (3) Fostering a supportive climate for life-long learning and development; and
- (4) Reviewing and recording continuing education plans of rostered persons.

5.7.0 Sabbatical Resources

The Lilly Endowment provides grants for full-time pastors in congregational settings up to \$60,000, including up to \$20,000 for congregational expenses and events. Pastors may apply online at <https://www.cts.edu/cpe/clergy-renewal/resources/#seekers> or write to The Lilly Endowment, 2801 North Meridian St., Indianapolis, IN 46208.

The Louisville Institute has grant programs that support religious and theological scholarship through the Pastoral Study Project, with funds up to \$15,000. Information can be found at <https://louisville-institute.org/programs-grants-and-fellowships> or in writing to The Louisville Institute, 1044 Alta Vista Road, Louisville, KY, 40205.

Recommended planning resource books:

Planning Sabbaticals: A Guide for Congregations and their Pastors by Robert Saler

Sabbaticals are becoming increasingly common practice in congregations, and while there are many books on helping pastors prepare for their time away, there are no texts that approach the experience with the congregation in mind, from start to finish. This guide for congregations and their pastors draws on nearly two decades of wisdom from the Lily Endowment Clergy Renewal Program and helps draw the conversation away from a pastor-centric model and towards a holistic congregational framework for thinking about how the entire community can benefit from a pastor's sabbatical.

<https://www.amazon.com/dp/0827231792>

Clergy Renewal: The Alban Guide to Sabbatical Planning by A. Richard Bullock and Richard Bruesehoff (both authors are ELCA pastors)

Planned time away from the parish for study, rest, and spiritual renewal can be beneficial - and often necessary - for any pastor, as well as for the congregation. In this thoroughly revised and expanded edition of Alban's popular Sabbatical Planning for Clergy and Congregations, Bullock and Bruesehoff provide the definitive guide to putting together refreshing pastoral sabbaticals that can help keep ministry vital and growing for the long term.

<https://www.amazon.com/dp/1566992230>

5.8.0 Historic Baseline Compensation Data and Calculation Explanation

The purpose of this section is to provide historical data related to the baseline compensation calculations. The thorough revision of these Standards in 2022 established the practice of determining a baseline compensation amount that includes both a salary and housing component. The housing component was determined by calculating an appropriate housing allowance for a \$100,00 home as there were some locations in the synod at that time where one could purchase a suitable home for that amount. The calculations worksheet includes a local housing cost adjustment to account for the widely varying home prices across the Northeastern Ohio Synod.

The salary component for pastors was set at \$41,000 based on the previous compensation standards. The salary component for deacons was set at 90% of that amount (\$36,900) in recognition of the constitutional responsibilities of a pastor and their role being similar to that of a CEO or Executive Director in other organizations. Several approaches for determining the housing component were discussed and the approach agreed upon by the Compensation Standards Task Force resulted in an amount of \$16,250. Adding the two components together and rounding to the nearest \$1,000 for the initial year of this revised approach resulted in baseline compensation for pastors of \$57,000 and for deacons of \$53,000. To this baseline would be added adjustments for years of experience and local housing cost.

When the Compensation Standards Task Force met the following year to discuss how to adjust the baseline compensation from year to year, they were faced with a Social Security Cost of Living Adjustment (COLA) of 8.70%. The COLA had been the standard for adjusting the baseline salary in the past and certainly the costs of maintaining a home would have increased, but the Task Force acknowledged that few congregations would be able to accommodate an 8.70% increase in the total compensation of their rostered minister(s). At the same time, it would be unfair to rostered ministers to reduce their effective income by not providing a cost of living increase. As the Task Force discussed this dilemma, they recognized that a significant portion of the housing component of the baseline compensation *would not* be subject to the effects of inflation. The cost of a mortgage is typically fixed over the life of the loan. Similarly, property taxes and homeowners insurance tend to increase at a lower rate than the COLA, especially during times of higher inflation. Therefore, it was decided to divide the housing component into two portions: one representing the cost of the mortgage (\$10,000) and therefore not subject to the COLA; and the remainder representing more variable costs (\$6,000) and therefore included in the COLA calculation.

See the following page for a year-to-year recap of these calculations.

Timeline:

2022 – established the new practice of determining baseline compensation including both salary and housing components.

2023 – established the practice of using the annual Social Security COLA to calculate a new baseline compensation, and to exclude a portion of the housing component that represents mortgage payments.

2024 – established the practice of not determining baseline compensation for the following year until the Social Security COLA is announced in the Fall. Previous practice had the baseline compensation being set at the Synod Assembly based on the previous year’s COLA – with the effect being that rostered minister compensation usually lagged a year behind inflation. Also stopped the practice of rounding the results of calculations to the nearest \$100.

NOTE: The baseline salary for a pastor in a parsonage is equal to the Salary Component of the Baseline Compensation for a pastor

Year	Social Security Cost of Living Adjustment (COLA)	Salary Component		Housing Component	Baseline Compensation	
		Pastor	Deacon		Pastor	Deacon
2022-2023		41,000	36,900	16,000	57,000	53,000
2023-2024	8.70%	44,567	40,110	16,522	61,000	56,600
2025	2.50%	45,613	41,051	16,663	62,276	57,714
2026	2.80%	46,890	42,201	16,682	63,572	58,883

^^^^^^

This column also represents the baseline salary for a pastor in a parsonage.

5.9.0 Members of the Compensation Standards Working Group and Compensation Consultants

The Compensation Standards Working Group includes:

Ms. Martha Bollinger, member at Zion, Wooster with HR experience

Pastor Dan Cammarn, intentional interim pastor

Pastor Angela Freeman, Bethesda on the Bay Lutheran Church, Bay Village

Mr. John Milan, member at Abiding Savior, Alliance with HR experience

Mr. Matthew Rowlands, pastoral spouse with an accounting background

Pastor Mitch Phillips, Assistant to the Bishop for Leadership

Compensation Consultants

The following people have agreed to be available to help congregations in understanding these compensation standards and the calculation of compensation, benefits, and expenses.

Pastor Dan Cammarn – djcammar@gmail.com

Pastor Angela Freeman – pastor.angela@bethesdaonthebay.org

Pastor Mitch Phillips – mphillips@neos-elca.org



NOMINATIONS

This sheet is **NOT** a ballot and cannot be used as such unless authorized by the assembly. The following nominees are presented for election to office in accordance with S8.51 and S10.01 of the Northeastern Ohio Synod Constitution and Bylaws. Person(s) are elected by the whole synod to serve the entire synod. The use of "conference designation" is only to maintain balance on synod council and committees.

SYNOD SECRETARY

Serves as the official record-keeper of the synod, ensuring accurate documentation of actions taken by the Synod Assembly and Synod Council. The secretary attests official documents, collaborates with the bishop to maintain and archive important records, and submits required reports to the churchwide organization. For a full description of responsibilities and qualifications, please refer to the NEOS Constitution found on the [Policies and Documents](#) page of our website.

Synod Secretary

(three-year term)

- Rev. Dr. Stephanie Woods
-

SYNOD COUNCIL

Meets four-five times a year to conduct the business of the synod between synod assemblies. This body has the responsibility of being the stewards of our finances and mission as a synod, directing policy and procedure, and managing the Ordained Roster of our synod. To learn more about the role of a synod council member, visit our [Synod Council Documents](#) page: neos-elca.org/synod-council-documents

Northwest Conference

(three-year term, lay)

- Ryan Smarsh
-

Northeast Conference

(two-year term, rostered)

- Rev. Joshua Krenz
-

Northeast Conference

(three-year term, lay)

- Kirk Lombardy
-

Southeast Conference

(three-year term, lay)

-

South Central Conference

(three-year term, lay)

- Allie Harpster
-

Southwest Conference

(three-year term, rostered)

-

At Large - DEI - Rostered Minister

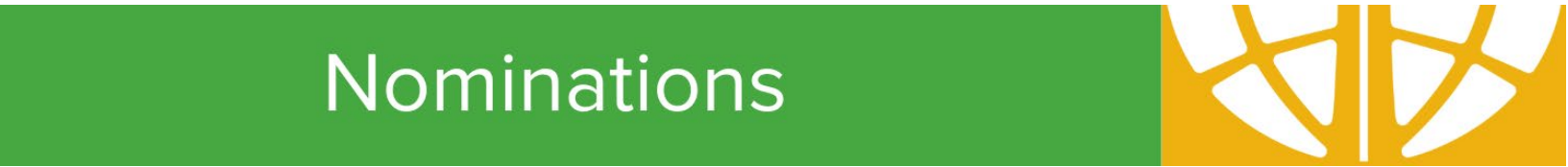
(three-year term)

-

Youth (Age 13-17 at Time of Election)

(two-year term)

-





CONSULTATION COMMITTEE

Meets as needed to hear disagreements on substantive issues between congregations and between pastors and congregations. The committee may also be called upon to assist the bishop when allegations are levied against a rostered person or congregations which could lead to referral to the Discipline Committee.

Rostered Minister (six-year term, male)

-

Lay (six-year term, male)

- Gregg Loesch
-

DISCIPLINE COMMITTEE

Meets as needed to hear cases which may result in disciplinary action against a rostered minister or congregation.

Rostered Minister (six-year term, male)

-

Lay (six-year term, female)

- Marilyn Culler
-

Rostered Minister (six-year term, male)

-

Lay (four-year term, female)

- Susan Frantz
-

Lay (six-year term, male)

-



NOMINEE BIOGRAPHY INFORMATION

Nominees were asked to write a short statement as to why they feel called to this ministry. They were to include any previous experience, skills, passions, etc that would inform a voter



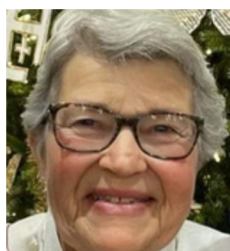
MARILYN CULLER

Christ, Avon Lake
Northwest Conference

Occupation: LPCC - Retired

Demographics: Lay Person. Female. Age 31+

Always have had a calling to assist people when and if needed. My years as a pastoral clinical counselor may be of some help within this committee.



SUSAN FRANTZ

Christ, Avon Lake
Northwest Conference

Occupation: Music Teacher & Director - Retired

Demographics: Lay Person. Female. Age 31+

Being present with, listening, and helping individuals to decide on an appropriate course of action is an important skill. Experience raising children, teaching, directing, and working with others, along with continued studies at Capital University, Trinity Lutheran Seminary, Augsburg and ALCM workshops, and most recently, through our ELCA Diakonia/Growing in Faith courses sponsored and conducted by our synod, have combined to refine this skill, an important element of discipline.



ALLIE HARPSTER

St. Stephen Martyr, Canton
South Central Conference

Occupation: Program Administration

Demographics: Lay. Female. Age 31+

I worked at St. Stephen Martyr, as Director of Connections for 9 years. During that time, I got a 2nd Masters Degree, in Theology. I was impressed with the male deacons in the Catholic Church, who were in my classes. I researched what was available to me, as a Lutheran, and was accepted as a Diaconess Student in the Lutheran Diaconal Association, Valparaiso, IN. I am about 3 years in, with another year/year & a half to go. I plan to be consecrated, rather than ordained. I am very interested in & hope to continue to serve the marginalized in my community. I am grateful for the influence of the Holy Spirit & how it has impacted my life.

NOMINEE BIOGRAPHY INFORMATION

Nominees were asked to write a short statement as to why they feel called to this ministry. They were to include any previous experience, skills, passions, etc that would inform a voter



REV. JOSHUA KRENZ

**Good Shepherd, Conneaut
Northeast Conference**

Occupation: Minister of Word & Sacrament

Demographics: Rostered. Male. Age 31+

I have been serving a rural congregation for the past four years. In that time, I have experienced both ups and downs of clergy that I believe would be helpful for other ministers and lay congregants during consultation times. Also, during this past year, I have been serving as the NE Rostered Minister seat on the Synod Council. If elected to an additional term, I will continue to advocate for the rural ministries and the newly, or near newly, rostered ministers. Furthermore, as a member of the Ecumenical Committee with a focus on Interfaith Relations, I will continue to advocate and foster relations with our interfaith siblings.



GREGG LOESCH

**Holy Trinity, Akron
South Central Conference**

Occupation: Engineer - Retired

Demographics: Lay. Male.

I am a lifelong Lutheran, growing up attending Redeemer in Cuyahoga Falls and then transferring to Holy Trinity in Akron in 1977. Since joining Trinity, I have served as a Sunday School teacher, an usher and greeter, council member, cabinet member, call committee member, stewardship committee member, and currently serve as Outreach and Social Concerns Team chair and as president of the Trinity Ushers Association. I have worked with many kinds of people on many issues. I have 16 years of experience arranging volunteers for Family Promise hostings and other service and mission events, communicating and dealing with members, guests, service providers, and sometimes emergency responders. Through my experience with the benevolence team, I have learned about the operations of many service agencies and organizations in the local area that Trinity supports.

In all of the years at Trinity, and during all of the changes, I have learned the workings of the church, and the care the people who run it need to keep it and its programs and mission running smoothly. I have seen times the church was run well and not so well, based on pastoral leadership, personalities, staffing conflicts, and congregation interactions. If elected to serve on this committee, I hope to be able to share insight that leads to a solution or resolution.



NOMINEE BIOGRAPHY INFORMATION

Nominees were asked to write a short statement as to why they feel called to this ministry. They were to include any previous experience, skills, passions, etc that would inform a voter



KIRK LOMBARDY

Trinity, Madison
Northeast Conference

Occupation: Meteorologist

Demographics: Lay Person. Male. Age 31+

I have always been active in my church throughout my life. Trinity Lutheran Church in Madison was instrumental in honing my skills as a worker with my fellow brothers and sisters in Christ. The skills I developed carried me to other congregations in the places I lived throughout my life. Over the years, I have been involved in many of the lay ministry activities available at Trinity and beyond. After retirement, I became heavily involved in leading Trinity, as president, during a difficult period. During the covid epidemic, my God given skills assisted me in developing Trinity's online presence to share God's word to the world. I was asked to fill a vacant position on Synod Council in my first term and gladly accepted. Over the last few years as a Synod Council member, I gained an intimate knowledge of the work God is doing through the people in the Northeast Ohio Synod. I would like to retain my position for the next term and further this mission.



RYAN SMARSH

Christ, Avon Lake
Northwest Conference

Occupation: Clinical Social Worker

Demographics: Lay Person. Male. Age 31+
LGBTQIA+

I grew up at Christ Evangelical Lutheran Avon Lake and have been attending church there since birth (1986). At various points in my life, I felt a calling to serve to help others. During Confirmation and post confirmation, I found myself volunteering and then coordinating our various service projects. At one point, seminary was a consideration for me but before the church wide LGBT vote, I did not think this would be a good move. Because of this though, I returned to Cleveland State to earn my Masters in Social Work. Before graduate school, I served as a mental health case manager throughout Lorain County and then post graduation, I served as a therapist for those suffering from addiction in Lorain County. For the past six years, I have providing the same therapy for veterans at the Cleveland VA. In addition to my service projects at CELC, I have served as council Vice President (during COVID) and then later President. It was during this time, we had a pastor resignation, found an interim to serve us, leading up to calling our current pastor. As of late, I have served as the rep for the Northwest Conference for the Bishop Election Committee.



Northeastern
Ohio Synod

NOMINEE BIOGRAPHY INFORMATION

Nominees were asked to write a short statement as to why they feel called to this ministry. They were to include any previous experience, skills, passions, etc that would inform a voter



REV. DR. STEPHANIE WOODS

Peace, Ashland
Southwest Conference

Occupation: Minister of Word & Sacrament

Demographics: Rostered. Female. Age 31+.

Having served on both Synod Council and the Synod Council Executive Committee for the past three years, I have gained valuable insight into the challenges and opportunities our synod faces. As a born-and-bred Lutheran, a (fairly) young clergyperson in our synod, and mom of two young children, I want to continue to work to ensure the viability and vitality of our synod for the future of our community.





Northeastern Ohio Synod
Evangelical Lutheran Church in America

Amendments to Non-Required Provisions

Additions are underlined; deletions are ~~struck through~~; all changes are **highlighted**.

Chapter 7. Synod Assembly

- S7.26.** This synod may establish processes through the Synod Council that permit **persons** currently serving as synod-authorized ministers and/or lay representatives of authorized worshipping communities and/or outreach ministries of the synod, which have been authorized under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21.

This change allows synod-authorized ministers (“SAMs”) or representatives of synod-authorized worshipping communities or outreach ministries to serve as voting members of the Synod Assembly. See also explanation to S13.40 below concerning “outreach ministries.”

Chapter 9. Nominations and Elections

- S9.04.** The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Three-fourths of the legal votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Three-fourths of the legal votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons ~~(plus ties)~~ who receive the greatest number of legal votes (including ties in the final qualifying position) on the second ballot, and two-thirds of the legal votes cast shall be necessary for election. The fourth ballot shall be limited to the three persons ~~(plus ties)~~ who receive the greatest number of legal votes (including ties in the final qualifying position) on the third ballot, and 60 percent of the legal votes cast shall be necessary for election. On subsequent ballots a majority of the legal votes cast shall be necessary for election. These ballots shall be limited to the two persons ~~(plus ties)~~ who receive the greatest number of legal votes (including ties in the final qualifying position) on the previous ballot.

This change clarifies election process in the event of tie votes. For example, if there is a tie for third on the third ballot, the top 7 vote recipients will advance (first place through sixth place, including the two people tied in third place), but if there is a two-person tie for seventh position, then the top 8 vote recipients will advance.

Chapter 10. Synod Council

- S10.05.** ~~No e~~**E**lected members **s** of the Synod Council shall **not** receive compensation **solely** for **such their** service **as council members**.

This change is a clarification that no person may receive compensation solely for his or her service as a voting member on the Synod Council, but it also establishes the possibility that an elected Synod council member may receive compensation for other services provided to the synod.



Northeastern Ohio Synod
Evangelical Lutheran Church in America

S10.06. No person related to a synod staff member shall be eligible for nomination to or membership on the Synod Council. For this purpose, a related individual is one who, with respect to the synod employee, is a spouse, parent, son, daughter, sibling, uncle, aunt, niece, nephew, grandparent, grandchild, including corresponding members of blended families and in-laws (parent, son, daughter, or sibling of a spouse, spouse of a sibling, or the parent or sibling of the spouse of a sibling).

For purposes of avoiding conflicts of interest, this new provision allows synods to define where relatives of synod staff may or may not serve.

S10.0607. If an ordained member of the Synod Council ceases to meet

S10.0708. The composition of the Synod Council

S10.0809. *Robert's Rules of Order*, latest edition, shall govern

Existing provisions S10.06 through S10.08 have been renumbered as S10.07 through S10.09 to accommodate the insertion of a new S10.06.

Chapter 13. Congregations

S13.40. Synod-authorized Worshiping Communities and Outreach Ministries

S13.41. ~~Authorized worshiping~~ **Worshiping** communities ~~and outreach ministries,~~ **authorized by the synod and** acknowledged under criteria, policies, and procedures approved by the Church Council of the Evangelical Lutheran Church in America, shall accept and adhere to the Confession of Faith and Statement of Purpose of this church, shall be served by leadership under the criteria of this church, and shall be subject to the discipline of this church.

This pair of amendments reflects a change in terminology adopted in ELCA Bylaw 10.01.04, which changed "such as developing ministries, preaching points, or chapels" to "authorized outreach ministries." Provision 10.01.04 extends the synods' authority to acknowledge authorized outreach ministries as well.



Reference and Council recommends this resolution for adoption.

Rationale: This resolution calls for the Northeastern Ohio Synod to live into the AMMPARO strategy of the ELCA. It is also in line with our social messages, "Immigration (1993)," and "Human Rights (2017). It is the feeling of the Reference and Counsel Committee that adopting this resolution would be an embodiment of our church's commitment to its social messages and emphases.

RESOLUTION: AMMPARO AND MINISTRY TO THE IMMIGRANT COMMUNITY

WHEREAS the Scriptures repeatedly challenge the people of God to welcome the stranger and alien in their land and call us to be a people of hospitality and welcome. Specifically, the Bible reminds us: "The foreigner residing among you must be treated as a citizen. Love them as yourself.." (Leviticus 19:34), and "Do not oppress the widow or the orphan, the immigrant or the poor. Do not plot evil against each other." (Zechariah 7:10);

WHEREAS Lutheran tradition, and our history in the United States from the 17th century through the present, give witness to a practice of "extravagant hospitality." This tradition (for example, Global Refuge, formerly known as Lutheran Immigration and Refugee Service) includes a commitment to refugees and immigrants, and those seeking asylum in the United States;

WHEREAS the ELCA 1998 Message on Immigration notes that the ELCA is an immigrant church in a country of immigrants and that newcomers in our church remind us that we are all sojourners, asking that God may "give us the grace of a welcoming heart and an overflowing love for the new neighbors among us.";

WHEREAS in Spanish, amparo means "refuge" or "protection from harm." In 2016, the ELCA Churchwide Assembly approved a strategy to address migration and violence in Central America and now globally. The program's full name, Accompanying Migrant Minors with Protection, Advocacy, Representation and Opportunities (AMMPARO), is our church's response to serving those who are forced to flee their communities because of violence, poverty, environmental factors or lack of opportunities in Latin America and other areas where people have been displaced across the world;

WHEREAS presently the admission of refugees into the United States is at an unprecedented low in the history of our country's refugee resettlement program and that it is exceedingly difficult for people of color to immigrate to our country;

WHEREAS there is an urgent and growing crisis in the United States regarding the treatment of migrants and the resettlement of refugees, and that the federal government, through the practices of the Immigration and Customs Enforcement agency and Customs and Border Patrol, has struck fear into our communities and apprehended many individuals without due process, many times by separating families;

WHEREAS the presiding bishop, the former presiding bishop, and many synodical bishops of the ELCA have made public statements expressing concern over aggressive immigration activity and executive orders; and





WHEREAS immigrants are our neighbors, our children's classmates, our fellow congregational members, and our co-workers who are contributing to the wellbeing of our economy and the fabric of our communities.

THEREFORE, BE IT RESOLVED that the Northeast Ohio Synod Assembly live into the same goal set for ELCA congregations by declaring the Northeast Ohio Synod an AMMPARO "welcoming" synod; and be it further

RESOLVED that as an AMMPARO "welcoming" synod, the Synod Assembly commit the Northeastern Ohio Synod to the following actions:

- The Bishop and staff members will make resources available that support medical, legal and pastoral needs of migrants and refugees. This includes opportunities for congregations and individuals to support Global Refuge and AMMPARO ministries;
- Migrant children and families will be regularly prayed for by Synod Council, staff and at synod gatherings, meetings, and assemblies. That congregations of the synod will be encouraged to do likewise;
- Synod leadership, including the Synod Council and the Bishop and staff members, will encourage congregations to become AMMPARO "welcoming" congregations, and that pastors, deacons and lay leaders will educate themselves on issues facing migrants and refugees.
- The synod's Immigrant Ministry Circle, with assistance of the Bishop and staff members, will provide resources through the synod website, newsletters, and social media presence.
- Synod Council members, the Bishop and staff members, as well as pastors, deacons and congregational leaders, will be encouraged to consider participating in local advocacy for migrants and refugees and national efforts through the ELCA Witness in Society office by publicizing such opportunities through the Synod website, newsletters, and social media presence;
- The Bishop and staff members, congregations of the synod, and its congregational members will be encouraged to consider seeking ways to meaningfully support immigrants and refugees through partnerships with state and local organizations such as Ohio Immigrant Alliance, AMIS, Building Hope in the City, Refugee Services Collaborative of Greater Cleveland, Global Cleveland, Re:Source Cleveland, U.S. Community for Refugees and Immigrants-Cleveland; International Institute of Akron (IIA), Asian Services in Action (ASIA) and International Community Health Center, Let's Grow Akron, El Centro Lorain, Youngstown Support Network, Thrive Mahoning Valley, and Youngstown Area Interfaith Prayer Group. These partnerships might include sharing stories, resources, educational programs, and monetary giving; and be it further

RESOLVED that the bishop of the Northeast Ohio Synod, in an effort to educate rostered leaders, will encourage the deans of each conference, with the assistance of the Immigration Ministry Circle, to schedule at least one meeting each year focusing on ministry to immigrants or a related subject; and be it further

RESOLVED that the Bishop and staff members, working with the Immigrant Ministry Circle, identify a Sunday in the liturgical calendar to be a day of prayer and worship liturgy in support of our immigrant neighbors.

Name of Person(s) Submitting Resolution: Immigration Ministry Circle; Susan Frantz, Christine Harris, Beverly Lund, Pastor Henry Zorn (advisor)





REPORT OF THE TREASURER TO THE 2026 ASSEMBLY

Financial Results for Fiscal 2026 Ending January 31st

The Synod engaged the accounting firm of Maloney & Novotny to perform the audit of our 2025 and 2026 financial statements. These statements have been uploaded on to the Synod's website. I would encourage you to read them if you have an interest. The statements were given an unqualified opinion. The statements are in a different format than you are probably used to seeing as they combine the Synod's general fund with the Council Designated and Donor Restricted Funds.

After many years of declining Congregational Mission Support, in 2026 the Synod had an increase in Mission Support from \$1,083,016 to \$1,125,618. This compares with a budget for 2026 of \$1,050,000. We are very grateful for the support our congregations provided last year. The Synod also saw larger contributions to Donor Restricted Funds of \$214,970 due to collecting \$156,788 from the Wartburg Grant and a \$40,000 donation to the Strategic Ministry Fund. Total Revenues increased from \$1,253,324 to \$1,397,029. Total Expenses increased from \$1,355,970 to \$1,447,157 as the Wartburg Grant funded the addition of our new position of a Deacon for Baptized Living and the gift for the Strategic Ministry Fund allowed the Synod to provide grants to four strategically vital congregations.

The Synod showed an improvement in the change in net assets before investment return from -\$102,646 to -\$50,128. In both 2025 and 2026 the Synod benefited from strong unrealized gains in its investment portfolio. Those gains improved from \$153,250 to \$196,019, resulting in a positive change in net assets of \$50,604 in 2025 and \$145,891 in 2026. It is important to note that the Synod does not budget for unrealized market value changes. In both years the unrealized gains were booked to the Council Designated Fund - Surplus Reserves.

Liquidity Position

On the next page is a chart showing the trends in the Synod's Cash and Investment assets and the coverage of those funds to the Synod's donor restricted funds, and its council designated funds, netting out our Surplus Reserves and Budget Deficit Fund. The coverage ratio has consistently been around 260%. The Investment portfolio suffered a decline with the market with the start of the Iran War, but has since recovered and surpassed where it was at year end.





NEOS ELCA Trend in Cash & Investments

	1/31/2023	1/31/2024	1/31/2025	1/31/2026	4/30/2026
Huntington Checking	\$88,144	\$113,563	\$113,618	\$213,145	\$159,018
ELCA Mission Demand Fund	\$1,310	\$1,315	\$65,093	\$229	\$229
Cash Total	\$89,454	\$114,878	\$178,711	\$213,374	\$159,247
ELCA Mission Term CD	\$60,984	\$61,635	\$0	\$0	\$0
PNC Investment Portfolio	\$1,012,358	\$769,748	\$760,378	\$869,466	\$892,153
ELCA Mission Endow. Fund	\$424,442	\$459,178	\$523,019	\$609,951	\$626,154
Investment Total	\$1,497,784	\$1,290,561	\$1,283,397	\$1,479,417	\$1,518,307
Cash & Investments	\$1,587,238	\$1,405,439	\$1,462,108	\$1,692,791	\$1,677,554
Donor Restricted Funds	\$309,383	\$282,369	\$277,116	\$357,829	\$318,425
Council Designated (excludes reserve funds)	\$283,831	\$262,694	\$280,431	\$331,801	\$310,010
Combined	\$593,214	\$545,063	\$557,547	\$689,630	\$628,435
Coverage Ratio	268%	258%	262%	245%	267%

Budget Deficit & Surplus
Reserves

\$709,790	\$485,713	\$536,963	\$742,536	\$774,183
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Respectfully submitted,

Robert Emmerich, Treasurer





REPORT OF THE SYNOD COUNCIL June 2025- April 2026

At the June 21, 2025 meeting the following significant motions* were adopted:

- To re-appoint Robert Emmerich, Jr. to a three-year term as NEOS Treasurer effective August 1, 2025.
- That the Northeastern Ohio Synod Council authorizes the net proceeds of \$68,678.87 (\$57,380.26 land value and \$11,298.61 gain on sale) from the sale of the .8356 acres known as 1882 Bailey Rd. be credited to GL 78491 Capital Asset Fund restricting the use of the funds for future repairs and improvements to the Lutheran Center.
- That the Northeastern Ohio Synod enter into a relationship with Thiel College as outlined in the resolution titled "Relationship between Thiel College and the Northeastern Ohio Synod" signed by Dr. Susan Traverso, President, Thiel College on May 7, 2025.
- That the Northeastern Ohio Synod commits to being a "Supportive Synod" to "Gather Together - the Young Adult Ministry on the West Side of Cleveland" as outlined in the "ELCA Young Adults Gather Network" form required by the Young Adult Communities of the ELCA for groups wishing to be formally recognized as part of the "Gather Ministry."

At the August 16, 2025 meeting the following significant motions* were adopted:

- To authorize the release of up to \$6,000 from the NEOS Youth and Young Adult Fund to launch a Synod Youth and Young Adult Ministry MicroGrant Initiative in 2025 - 08/31/2026 per the dollar amounts and guidelines outlined in the "Proposal" submitted to the council. The Director of Youth and Formation shall be authorized to administer the "MicroGrant Initiative" with the concurrence of the Bishop.
- To release -
 - \$5,000 from the Youth and Young Adult Fund (DR#82721) to pay for the Synod's 2025 contribution to UpCam Campus Ministry.
 - \$5,000 from the Christian Education Fund (DR#82831) to cover the Synod's 2025 contribution to Trinity Seminary.
 - \$4,985.84 from the Christian Education Fund (DR#82831) to cover part of the Synod's 2025 \$20,000 contribution to Hopewood. This will deplete the balance in the Christian Education Fund and the fund should be closed.
 - \$2,677 from the Capital Asset Fund (CD#78491) to pay for the expense of having the garage cleaned out due to the sale of our lot, adjacent to the Lutheran Center, in May 2025.
 - Pursuant to S13.24.a.,d.,e. of the Northeastern Ohio Synod's Constitution, the Northeastern Ohio Synod Council approves assuming Synod Administration of The Lutheran Church of the Good Shepherd, whose mailing address is 18615 Harvard Ave., Beachwood, OH. 44122 and property tax address 3997 E. 186 St., Cleveland, OH. 44122 and known as Cuyahoga County Parcel Number 140-26-018, effective August 17, 2025 for the shortest practical time possible to allow for the exercise of due diligence regarding the title to the property, its contents, obligations owed, and other items and costs associated with the closing of the congregation.





Further that Bishop Laura Barbins and Treasurer Robert Emmerich shall be appointed as signers on The Lutheran Church of the Good Shepherd's Flagstar Bank Account No. 056280003080 and any other bank accounts in the congregation's name with the full authority to deposit and withdraw funds including check writing capabilities.

Further that the Synod Council authorizes Bishop Laura Barbins to execute any lease agreements of the congregation's assets with the concurrence of the Executive Committee.

Further that the Synod Council will meet at a future time to discern the details to effectuate the disposition of the congregation's assets and liabilities.

At the October 18, 2025 meeting the following significant motions* were adopted:

- That the Northeastern Ohio Synod Council authorizes the total sale of both properties. (residence and church building) of the former Lutheran Church of the Good Shepherd Parcel NO. 140-26-018.
- That the Northeastern Ohio Synod Council authorizes the Northeastern Ohio Synod Executive Committee to set the sale prices of both properties (residence and church building) of the former Lutheran Church of the Good Shepherd Parcel No. 140-26-018.
- To approve the annual renewal of (a.) Sagrado Corazon and (b.) Iglesia Luterana La Trinidad as Synodically Authorized Worshiping Communities. Further to approve the annual renewal of Mission Developer SAM Jorge Uzho.
- To approve \$5,000 grants from the NEOS donor restricted Congregational Vitality Fund to (a.) Calvary, East Cleveland and (b.) New Covenant, East Cleveland as Strategic Ministry Congregations for 2026.
- That the Northeastern Ohio Synod Council receives the proposed amendments presented in the document titled "NEOS Constitution and ByLaws - Proposed Amendments for the 2026 Synod Assembly (Redline)" and recommend their adoption by the 2026 Synod Assembly.
- That the Northeastern Ohio Synod Council approves the inclusion of the following optional amendments as recommended provisions for congregation constitutions within the synod and directs that they be forwarded to the 2026 Synod Assembly for consideration:
 - C1.02 - For the purpose of this constitution and the accompanying bylaws [and continuing resolutions], the congregation of (insert full legal name) is hereinafter designated as "this congregation".
 - C10.02 - " A special Congregation Meeting may be called by the [senior] pastor, the Congregation Council, or the president of this congregation, and shall be called by the president of this congregation upon the written request of ___[percent] of the voting members. The president of the Congregation Council shall call a special meeting upon request of the synod bishop. The call for each special meeting shall specify the purpose for which it is to be held, and no further business shall be transacted." Further, to direct that the Constitution Review Committee encourage congregations to set this percentage significantly lower than the percentage required for quorum at a congregation meeting.



- To authorize the NEOS Executive Committee to approve the 2026 Baseline Salary for Pastors and Deacons per the Compensation Standards approved May 17, 2025 by the NEOS Synod Assembly which directs that increases be based on the Social Security Administration COLA which is anticipated to be published on October 24, 2025.
- To allow each congregation to bring up to three (3) voting members as long as (1) of those members is BIPOC (Black, Indigenous, or Person of Color), a part of the Queer community, or under the age of 30.
- To accept the January 31, 2024 Report on the Audit of the Financial Statements for the Northeastern Ohio Synod of the ELCA and "unqualified opinion" (clean audit) issued by the audit firm of Eide Bailly.

At the January 24, 2026 meeting the following significant motions* were adopted:

- To adopt the Mission/Values/Statement be adopted as presented.
- To accept the January 31, 2025 Report on the Audit of the Financial Statements for the Northeastern Ohio Synod of the ELCA and "unqualified opinion" (clean audit) issued by the audit firm Maloney and Novotny.
- To approve the proposed Information Technology Policy of the Northeastern Ohio Synod, ELCA dated January 24, 2026.

At the April 18, 2026 meeting the following significant motions* were adopted:

- To release up to \$4,000 from the NEOS Youth and Young Adult Fund to fund a \$95 subsidy per youth from our Northeastern Ohio Synod congregations attending the Ohio Summer Youth Retreat 2026
- To recommend the 2027-2028 Budget dated March 23, 2026, with a change in net assets before depreciation of (\$1,628.80) to the 2026 NEOS Assembly for adoption SC 2026.04.06 Motion moved administratively on behalf of the finance committee.
- To approve the NEOS Investment Policy dated March
- To recommend the 2027 NEOS Compensation Standards to the 2026 Synod Assembly for adoption.

* All approved minutes for the Synod Council can be found [here](https://neos-elca.org/synod-council-documents) (neos-elca.org/synod-council-documents).



CONGREGATION MISSION SUPPORT

Thank you to the following congregations for supporting us in mission and ministry.

GENEROSITY BETWEEN 7.5% - 9.9% OF GENERAL OFFERINGS

DIVINITY, PARMA HEIGHTS
 PEACE, CLEVELAND HEIGHTS
 HOLY TRINITY, NORTH CANTON
 OUR SAVIOUR, HINCKLEY
 IGLESIA LUTERANA LA TRINIDAD,
 AKRON
 ABIDING SAVIOR, ALLIANCE
 FIRST, LORAIN
 ST JOHN'S, MINERVA (NEW FRANKLIN)
 GOOD SHEPHERD, CONNEAUT
 FAITH, FAIRLAWN
 LUTH CH OF THE MASTER, BEDFORD
 EMMANUEL, ELYRIA
 ZION, WOOSTER
 TRINITY, VERMILION
 FIRST, STRONGSVILLE
 CHRIST, MASSILLON
 MESSIAH, ASHTABULA
 BETHESDA ON THE BAY, BAY VILLAGE
 ST PETER, WOOSTER (NEW PITTSBURG)
 ST STEPHEN MARTYR, CANTON

GENEROSITY BETWEEN 5% - 7.4% OF GENERAL OFFERINGS

MESSIAH, AKRON
 ST PAUL, LEETONIA
 ST JOHN, CANAL FULTON
 SHANESVILLE, SUGAR CREEK
 TRINITY, MAGNOLIA
 EMMANUEL, SALEM
 TRINITY, GIRARD
 ST JOHN, WARREN (CHAMPION)
 JERUSALEM, SEVILLE
 ZION, NEW MIDDLETOWN
 NEW HORIZONS, HOMERVILLE
 ST MARK, TALLMADGE
 AUGSBURG, ORVILLE
 ST MATTHEW, MEDINA
 PEACE, ASHLAND
 NEW COVENANT, EAST CLEVELAND
 BETHEL, MIDDLEBURG HEIGHTS
 MESSIAH, FAIRVIEW PARK
 HOLY TRINITY, AKRON
 GRACE, DOVER

GENEROSITY EXCEEDING 10% OF GENERAL OFFERINGS

ST JOHN, BALTIC
CHRIST, LORAIN
EMMANUEL, NORTH GEORGETOWN
ADVENT, UNIONTOWN
ST PAUL, RAVENNA
GOOD SOIL, ROCKY RIVER
ST PAUL, MINERVA
CHRIST THE REDEEMER,
BRECKSVILLE
ST PAUL'S, ALLIANCE
ADVENT, MENTOR
BETHANY, ASHTABULA

GENEROSITY BETWEEN 2.5% - 5% OF GENERAL OFFERINGS

ST PAUL'S, MASSILLON
 GRACE, HUBBARD
 BETHEL, YOUNGSTOWN (BOARDMAN)
 ADVENT, SOLON
 REJOICE!, HUDSON
 HOLY TRINITY, MASSILLON
 CANAAN, CRESTON
 MARTIN LUTHER, YOUNGSTOWN
 ADVENT, CLEVELAND
 FIRST, CANTON
 ST LUKE'S, CUYAHOGA FALLS
 ZION, VALLEY CITY
 GRACE, AUSTINTOWN
 TRINITY, SEBRING
 ST JOHN, LAKEVILLE (MCZENA)
 LIVING WORD, MEDINA
 ST JAMES, JEWETT
 ZION, NORTH CANTON
 TRINITY, CARROLLTON
 ST PAUL, BELLVILLE
 CHRIST, WILLOUGHBY
 ST PAUL, JEFFERSON
 MESSIAH, NEWTON FALLS
 TRINITY, KENT
 EMMANUEL, WARREN

**The percentage is based on recorded 2025 mission support to the NEOS divided by the latest regular giving reported to the ELCA in a congregational report.*

GENEROSITY LESS THAN 2.5% OF GENERAL OFFERINGS

ZION, NEW WATERFORD
 PRINCE OF PEACE, POLAND
 LORD OF LIFE, CANFIELD
 ZION, YOUNGSTOWN
 ST JACOB, MASSILLON
 CHRIST, AVON LAKE
 LORDSTOWN, WARREN (LORDSTOWN)
 ST PAUL, BERA
 ZION, DOYLESTOWN
 TRINITY, NILES
 CHRIST, STRUTHERS
 PEACE, CANTON
 BETHANY ENGLISH, CLEVELAND
 MT MORIAH, BERLIN CENTER
 PLEASANT VALLEY, LUCAS
 ST JAMES, TUSCARAWAS
 MESSIAH, LYNDHURST
 JERUSALEM, COLUMBIANA
 TRINITY, MADISON
 HOPE, MANSFIELD
 ST PAUL'S, WARREN
 GRACE, WADSWORTH
 ST STEPHEN, STOW
 HOLY TRINITY, BRUNSWICK
 ST JOHN, PERRYSVILLE
 EMMANUEL, NEW PHILADELPHIA
 LORD OF LIFE, CHAGRIN FALLS
 ST JACOB'S, NORTH CANTON
 ST PAUL, LUCAS
 LUTH CH OF THE COVENANT, MAPLE HEIGHTS
 GOOD SHEPHERD, CANTON
 ST JOHN, EAST LIVERPOOL
 PRINCE OF PEACE, WESTLAKE
 ST PAUL, SMITHVILLE
 HOLY TRINITY, SALEM
 SALEM, WOOSTER
 ST MARK, WARREN
 ST PAUL, SHARON CENTER
 ZION, LOUDONVILLE
 TRIUNE, BROADVIEW HTS
 REDEEMER, BROOK PARK
 ST JOHN, PETERSBURG (NEW SPRINGFIELD)
 CELEBRATION, CHARDON
 CHRIST THE KING, TWINSBURG
 PARMA, PARMA
 BETHEL, BATH
 PRINCE OF PEACE, CORTLAND
 GRACE, STEUBENVILLE
 GOOD HOPE, NORTH LIMA
 ST MICHAEL, MARSHALLVILLE





ANNIVERSARIES - ROSTERED MINISTERS

25 Years

Rev. Diana L. Thompson
Rev. Leonard R. Killings
Rev. Robert D. Cheyney Jr.

50 Years

Rev. Richard R. Gordon
Rev. Robert P. Sander
Rev. Stephen M. Fisher
Rev. Steven E. Caler

55 Years

Rev. Dennis E. Stylski
Rev. Jonathan M. Steingass
Rev. Robert E. Pindell Jr.
Rev. Robert E. Springer
Deacon Judith L. Hoshek

60 Years

Rev. Paul R. Burgeson

ANNIVERSARIES - CONGREGATIONS

75 Years

St. Paul, Jefferson

100 Years

St. Paul, Ravenna

125 Years

Zion, New Waterford

150 Years

Peace, Canton

200 Years

Holy Trinity, Massillon





NECROLOGY REPORT

(since last assembly)



THE REVEREND DR. CHARLES LOUIS KAMMER III
December 30, 1933 - June 5, 2025

The Rev. Dr. Charles L. Kammer III, a retired pastor and professor emeritus of the Northeastern Ohio Synod, died on June 5, 2025.

Dr. Kammer was born on December 18, 1946, in Pittsburgh, PA. He was the son of Charles L. Kammer and Pearl (Swartz) Kammer. Dr. Kammer received a BA from Colgate University in 1968, he received an MDiv from Duke University Divinity School in 1971, and completed his Ph.D at Duke in 1977.

Pastor Kammer was ordained by the Western Pennsylvania-West Virginia Synod of the Lutheran Church in America on June 13, 1971.

Rev. Dr. Kammer served the following calls during his ministry:

Trinity, McKean, PA	1971-1974
First, Edinboro, PA	1971-1972
Our Savior's, Kearsarge, PA	1973-1974
Duke University Lutheran Chaplain, Durham, NC	1975-1976
St. Olaf College, Northfield, MN	1977-1990
The College of Wooster, Wooster, OH	1990-2020
Retired	August 30, 2022

Dr. Kammer is survived by his children Nicole, Alec, Mark and Carly; and grandchildren Malaysia, Markayla, Aiden, Kira, Stella, Trent, Daimon, and Gwen.

A celebration of life was held on Saturday, August 30, 2025 at 2:00pm at Gault Recital Hall inside the Scheide Music Center at the College of Wooster.





THE REVEREND HALDON ROBARGE
December 30, 1933 - June 20, 2025

The Rev. Haldon Robarge, a retired pastor of the Southern Ohio Synod, died on June 20, 2025.

Pastor Robarge was born on December 30, 1933, in Toledo, Ohio. He was the son of James and Johanna (Ballert) Robarge. Pastor Robarge received a BA from the University of Toledo in 1955, he received a BD from Trinity Lutheran Seminary in Columbus in 1959, an MDiv from Ashland Theological Seminary in Ashland, Ohio in 1977, and completed the academic requirements for a Doctor of Ministry at McCormick Theological Seminary in Chicago, Illinois, in 1982.

Pastor Robarge was ordained by the American Lutheran Church on June 14, 1959.

Pastor Robarge served the following calls during his ministry:

St. Peter, Norwalk, OH	1962-1969
Trinity, Girard, OH	1969-1986
Bethel, Canton, OH	1986-1998
St. Paul, Greenville, OH	1998-2006
Retired	July 1, 1999

Pastor Robarge was preceded in death by his wife, Margaret. He is survived by his sons John and James, daughter Pamela; grandsons Ryan, Nathan, Conner and Adam; step-granddaughter, Vanessa; and great-granddaughters, Cora and Amelia.

A celebration of life was held on Friday, June 27 at 1:00pm at Holy Trinity Lutheran Church, 2551 55th St. NE, Canton, Ohio. Bishop Suzanne Dillahunt presided.





**THE REVEREND JOSEPH ALLEN JR.
March 9, 1943 - July 11, 2025**

The Rev. Joseph Allen, a retired pastor of the Northeastern Ohio Synod, died on July 11, 2025.

Pastor Allen was born on March 9, 1943, in Warren, Ohio. He was the son of Joseph and Norma (Foust) Allen. Pastor Allen received a BA from Capital University in 1966 and his BD from Evangelical Lutheran Theological Seminary in 1969.

Pastor Allen was ordained by the American Lutheran Church in St. Paul Lutheran Church, Ravenna, OH on June 8, 1969.

Pastor Allen served the following calls during his ministry:

Peace, Greenock, PA	1969-1975
St. John's, Montpelier, OH	1975-1997
St. James, Payne, OH	1997-2011
St. John, Briceton, OH	1997-2011
Retired	June 1, 2011

Pastor Allen is survived by his wife, Donna; and their children, Matt and Mary Jo; and grandchildren, Rebecca, Breila, Lucas, and Andrew.

Calling hours were Wednesday, July 23, 2025, from 10:30am at Advent Lutheran Church, 1516 Edison St NW, Uniontown, OH 44685. The service was held following visitation with Reverend Bob Cheyney officiated.





THE REVEREND DR. CLYDE ALLEN MCGEE
August 1, 1939 - November 10, 2025

The Rev. Dr. Clyde McGee, a retired pastor of the Northeastern Ohio Synod, died on November 10, 2025.

Pastor McGee was born on August 1, 1939, in Hollister, Ohio. He was the son of Kenneth and Mildred (Mitchell) McGee. Pastor McGee received a BA in History from Thiel College in 1961, and he received a Bachelor of Divinity from Hamma School of Theology in 1965. Pastor McGee also received a Doctor of Ministry in Parish Revitalization from McCormick Theological Seminary in 1981.

Pastor McGee was ordained by the Ohio Synod of the Lutheran Church in America in First Lutheran Church, Lorain, OH on May 30, 1965.

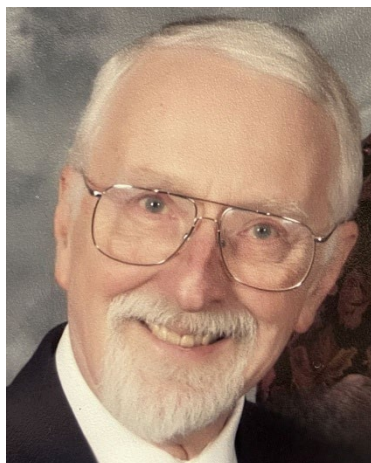
Pastor McGee served the following calls during his ministry:

St. Matthew, Mansfield, OH	1965-1972
St. Stephen, Stow, OH	1972-1992
Good Shepherd, Conneaut, OH	1992-2004
Retired	August 1, 2004

Pastor McGee is survived by his wife, Margaret (Peggy); and their children, Mark and Julie; and their granddaughters, Allison, Rachel, Cassandra, and Samantha.

A Celebration of Life was held on Saturday, November 15, 2025, at 11:30am at Advent Lutheran Church, 1516 Edison Street NW Uniontown, Ohio 44685.





THE REVEREND ROBERT EUGENE HANSON
September 1, 1937 - November 30, 2025

The Rev. Robert Hanson, a retired pastor of the Northeastern Ohio Synod, died on November 30, 2025.

Pastor Hanson was born on September 1, 1937, in Evanston, Illinois. He was the son of Carl and Marie (Tracy) Hanson. Pastor Hanson received a BA in Philosophy and Literature from Augustana College in Rock Island, Illinois in 1958, and he received a Bachelor of Divinity from the Lutheran School of Theology in Rock Island in 1964.

Pastor Hanson was ordained by the Pacific Northwest Synod of the Lutheran Church in America in Evanston, IL on May 20, 1964.

Pastor Hanson served the following calls during his ministry:

Albany Park, Chicago, IL	1964-1974
First English, Cleveland Hts., OH	1974-2002
Retired	September 1, 2002

Pastor Hanson is survived by his wife, Norma Sue, and his daughters, Claudia and Thea. He was preceded in death by his children, Karl and Therese.





BARBARA DEBORD, SAM
October 5, 1950 - December 3, 2025

Barbara DeBord, a Synod Authorized Minister of the Northeastern Ohio Synod, died on December 3, 2025.

Barb was born on October 5, 1950, in Dover, Ohio. She was the daughter of Ralph and Lorene (Bitikofer) Harper. Barb was called to ministry later in life after years of working with Jobs & Family Services.

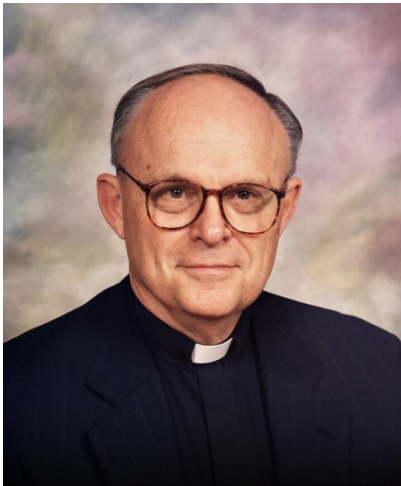
Barb served the following calls during her ministry:

Shanesville, Sugarcreek, OH	2017-2025
St. John's, Baltic, OH	2017-2025

Barb was preceded in death by her husband Danny (d.1998); she is survived by her daughters, Traci and Nikki; and her grandchildren, Tori, James, and Matthew.

Services were held on Sunday, December 7, 2025, at 3:00pm at Smith-Varns Funeral Home, 115 Andreas Dr NE, Sugarcreek, OH 44681. The Reverend David Lathrop officiated.





THE REVEREND RICHARD SCHLUEP
August 18, 1938 - December 25, 2025

The Rev. Richard Schluep, a retired pastor of the Northeastern Ohio Synod, died on December 25, 2025.

Pastor Schluep was born on August 18, 1938, in Columbus, Ohio. He was the son of Richard E. and Eleanor (Ohde) Schluep. Pastor Schluep received a BS in Earth Science from Capital University in 1961, and he received a BD in Parish Ministry from the Evangelical Lutheran Theological Seminary in Columbus in 1965.

Pastor Schluep was ordained by the Southern District of the American Lutheran Church in St Peter Lutheran Church, Columbus, OH on December 12, 1965.

Pastor Schluep served the following calls during his ministry:

St Paul, West Falls, NY	1966-1969
Lutheran General Hospital, Des Plaines, IL	1969-1970
Bethany, St Louis, MO	1970-1971
Shepherd of the Hills, St Louis, MO	1972-1976
Trinity, Evanston, IL	1976-1982
Grace, Baton Rouge, LA	1982-1988
Faith, Lakewood, OH	1988-2000
Retired	September 1, 2000

Pastor Schluep was preceded in death by his wife, Joan (d. 2023); he is survived by his children, Kristin and David, and his granddaughter, Alexa.

A memorial service was held Tuesday, December 30, 2025, at 11:00am at Messiah Lutheran Church, 21485 Lorain Road Fairview Park, OH 44126





THE REVEREND JOHN WANAMAKER
July 30, 1942 - March 20, 2026

The Rev. John Wanamaker, a retired pastor of the Northeastern Ohio Synod, died on March 20, 2026.

Pastor Wanamaker was born on July 30, 1942, in Milford Center, Ohio. He was the son of George and Marietta (Gugel) Wanamaker. Pastor Wanamaker received a BA in Religion from Capital University in 1964, and he received an M.Div. from the Trinity Lutheran Seminary in Columbus in 1968.

Pastor Wanamaker was ordained by the Evangelical Lutheran Church of Canada in Faith Lutheran Church, Columbus, OH on June 8, 1968.

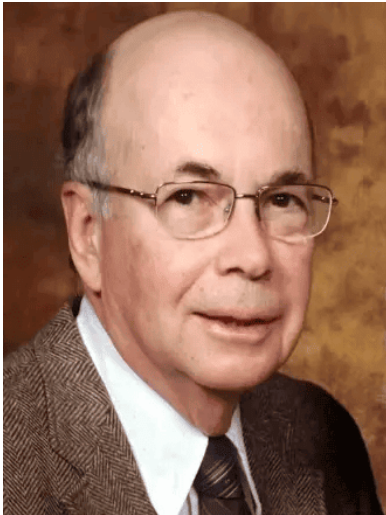
Pastor Wanamaker served the following calls during his ministry:

Porcupine Plain, Porcupine Plain, Saskatchewan	1968-1971
Grace, Huntingburg, IN	1971-1976
St. Peter's, Stendal, IN	1971-1979
St. Paul's, Seymour, IN	1979-1990
St. Paul, Rochester, OH	1990-2000
Faith, Millersburg, OH	2000-2005
Mount Hope, Shiloh, OH	2005-2012
Retired	August 1, 2012

Pastor Wanamaker is survived by his wife, Doris, his children, Joanne, Jean, Donna, and Jim, and their grandchildren, Andy, Dan, Jennifer, Sarah, Aubrey, Sheena, Emily, and David.

There was a visitation on Saturday, March 28, 2026, from 5:00-8:00pm at Denbow-Gasche Funeral Home, 313 Center St. Ashland, OH 44805. A funeral for Pastor Wanamaker was held on Sunday, March 29 at 2:00pm at Peace Lutheran Church, 1360 Smith Road Ashland, OH 44805. The Reverend Dr. Stephanie Woods presided.





THE REVEREND H. DAVID HAMMEL

June 1, 1939 - April 5, 2026

The Rev. David Hammel, a retired pastor of the Northeastern Ohio Synod, died on April 5, 2026.

Pastor Hammel was born on June 1, 1939, in Circleville, Ohio. He was the son of Herbert and Viona (Smith) Hammel. Pastor Hammel received a BA in Social Science from Capital University in 1961, and he received a BD in Parish Ministry from the Evangelical Lutheran Theological Seminary in Columbus in 1965.

Pastor Hammel was ordained by the Ohio District of the American Lutheran Church at Trinity Lutheran Church in Circleville, Ohio on June 13, 1965.

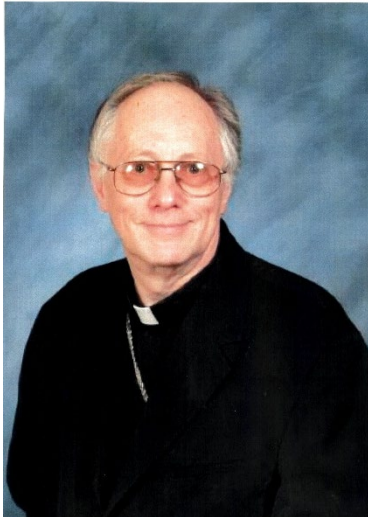
Pastor Hammel served the following calls during his ministry:

St. Timothy, Hudson, IA	1965-1969
St. John's, New Bedford, OH	1969-2004
St. John, Baltic, OH	1969-2004
Retired	September 1, 2004

Pastor Hammel is survived by his wife, Marilyn, and their children, Bill, Glen, Rachel, and Laura, and grandchildren, Brittany, Breanna, Jenessa, Chance, Joey, Louisa, and Sophia.

Services were held on Thursday, April 9, 2026. at 12:00pm at St. John Lutheran Church, 206 South Butler Street, Baltic, Ohio 43804. Followed by internment at West Lawn Cemetery in Baltic. Bishop Laura Barbins officiated.





THE REVEREND EUGENE A. KOENE

June 5, 1945 - April 18, 2026

The Rev. Eugene Koene, a retired pastor of the Northeastern Ohio Synod, died on April 18, 2026.

Pastor Koene was born on June 5, 1945, in Sheboygan, Wisconsin. He was the son of Eugene M. and Evelyn (Dyke) Koene. Pastor Koene received a BA in Sociology from Concordia Senior College in Fort Wayne, Indiana, in 1967, and he received an MDiv in Theology from Concordia Seminary in St. Louis, Missouri in 1971.

Pastor Koene was ordained by the Lutheran Church-Missouri Synod on July 18, 1971.

Pastor Koene served the following calls during his ministry:

Luth. Ch. Of the Holy Comforter, St. Louis, MO	1971-1979
St. Philip's, Toledo, OH	1979-1984
Luth. Ch. Of the Risen Christ, Brooklyn, NY	1984-2000
Seafarers & International House, New York, NY	2002-2006
St. Thomas, Bronx, NY	2006-2012
Hope Lutheran Parish, Trumbull Co, OH	2013-2015
Messiah, Newton Falls, OH	2015-2018
St. Mark, Warren, OH	2015-2018
Emmanuel, Warren, OH	2018-2026

Pastor Koene was preceded in death by his wife, Stella (d.1989); he is survived by his two sons, Michael and Stephen, and grandchildren, Shakirah and Elijah.

Services were held on Friday, April 24, 2026. at 12:00pm at Emmanuel Lutheran Church, 140 Cherry Ave NW, Warren, Ohio 44485. Bishop Laura Barbins officiated.

