



Northeastern Ohio Synod

May 17, 2025

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

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

Scan QR code to access Assembly Materials online:





2025 SYNOD ASSEMBLY SCHEDULE

- 8:30am Doors open at Watch Parties
Zoom room opens
- 8:40am Livestream starts
- 9:00am Worship at the Watch Parties
Welcome for those online
- 9:20am Call to Order
Business Session I
- 10:00am Break
Voting
- 10:30am **Business Session II**
- 11:45am Closing of the Assembly
Worship at Watch Parties





GENERAL ASSEMBLY INFORMATION

PRIOR TO ASSEMBLY:

- Review Assembly Materials for voting instructions, election information, agenda, reports, and more.
- Check your email for voting credentials and the Zoom link.

DAY OF ASSEMBLY:

- Voting members **MUST** bring their own device to vote using VPOLL (examples: smart phone, tablet, laptop). Voting assistance will be available on the morning of assembly by calling (330)227-8049 or emailing assembly@neos-elca.org.
- We are not able to accommodate late registrations for voting members as all voting members are screened by the credentials committee prior to elections.
- A livestream of the assembly will be available on our YouTube channel. If you are a voting member, do not attempt to participate by watching the livestream on YouTube as it will be delayed. Please be sure you participate through Zoom.
- Please be sure you have access to the Assembly Materials, either printed or in digital format, for the Business Sessions on Saturday, May 17, 2025.

During the assembly, technology or voting assistance will be available by calling or texting **(330)227-8049** or emailing **assembly@neos-elca.org**.

Notice: Synod Assembly will be livestreamed. Photos and videos will be taken to be used on social media and in future communication/publicity materials.





VOTING INFORMATION

Login information for voting using VPOLL will be sent to the email address used to register as a voting member. You will receive **an email** with login information. If you do not receive this email **by Wednesday, May 14, 2025** email assembly@neos-elca.org **using the email address you registered with** to receive a copy of the email with login information.

If an incorrect email address was used when registering you **MUST** email assembly@neos-elca.org and request the login information for the voting app. **In the email requesting the voting login information include: the voting member's first and last name, incorrect email, and name of congregation and city.**

Please note: The email address used for registering will also be used to authenticate registered voting members for the 2025 Business Sessions.

TO VOTE:

You can login to vote in one of two ways:

1. Go to www.vpoll.mobi
2. Scan the QR Code on this page

If you use the URL, you will need to follow these steps:

1. Go to www.vpoll.mobi
2. Enter the Access Code: NEOS2025
3. Enter Login Credentials
 - a. Last Name
 - b. ID Number
4. Select Polling Session: Assembly 2025
5. Click on the Submit button.



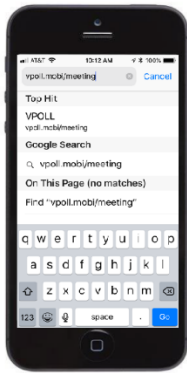
When using the QR code you are taken directly to the login screen (Step #3 above) where you enter your credentials (Last Name and ID Number) and select the Polling Session "Assembly 2025."

See the next page for an example of how VPOLL will look on a mobile phone.

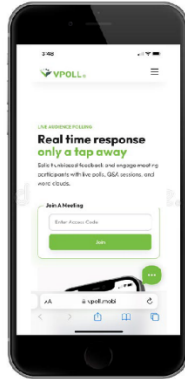




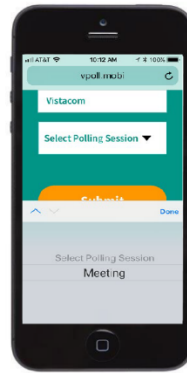
Northeastern Ohio Synod



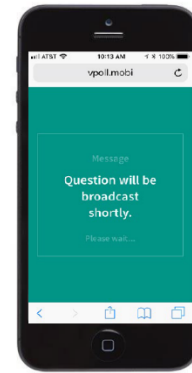
1 – Type vpoll.mobi in Address Bar



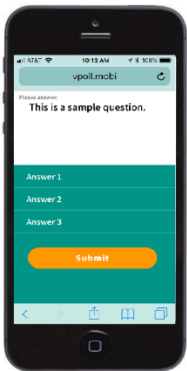
2 – Type Access Code



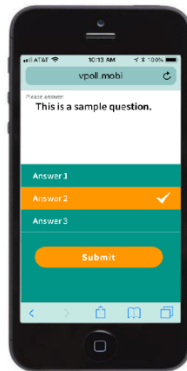
2 – Login and Select Polling Session



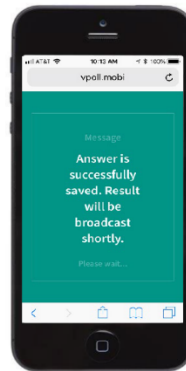
3 – Screen After Login and Prior to Question



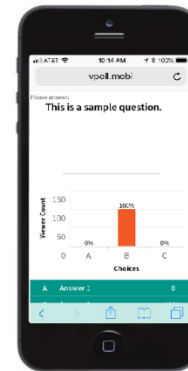
4 - Question



5- Selecting an Answer



6 – Answer Confirmation



7 – Result

Assembly - May 17, 2025





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





Northeastern Ohio Synod

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

Assembly - May 17, 2025





PROPOSED RULES OF PROCEDURE FOR THE 2025 SYNOD ASSEMBLY

The following are the proposed convention standing rules for the 2025 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 the 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 in the Zoom chat.
- 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. Because of the inability to add voting members after the authorized voting list has been finalized and transmitted to the voting application vendor, the Credentials Committee will simply and singly report the final number of members authorized to receive voting credentials as the members in attendance at the assembly.

II. 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.

III. Consideration of the Budget

Changes to the proposed budget shall be submitted electronically to the Finance Committee by 12 noon on April 17, 2025 by emailing assembly@neos-elca. 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.

IV. Consideration of Resolutions

- a. Resolutions to be considered by the assembly shall be received in writing in the synod office by April 1, 2025 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 2025 SYNOD ASSEMBLY

Synod Assembly 2025

- | | |
|--------|---|
| 9:00am | Worship at Watch Parties
Prayer and Orientation on Zoom |
| 9:20am | Call to Order
Report of the Credentials Committee
Adoption of the Rules of Procedure
Adoption of the Agenda |
| 9:35 | Nominations
Election of Uncontested Positions
Creation Care Task Force Report |
| 10:00 | Report of the Vice President
Bishop Address
In Memoriam Video |
| 10:30 | Break and Elections |
| 11:00 | Report of the Elections Committee
Treasurer's Report and Presentation of the Budget
Vote on 2026-2027 Budget
Presentation and Vote on Compensation Standards
Presentation and Vote on Resolutions
Close of the Meeting |
| 11:45 | Worship at Watch Parties |





PROPOSED 2026-2027 Budget

NEOS Budget 2025-2027 Assembly Format	2023-2024 Actual	2024-2025 Draft	Revised 2025-2026 Budget	Requested 2026-2027 Budget
INCOME				
Unrestricted Support				
Mission Support Income	\$1,130,673	\$1,083,016	\$1,050,000	\$1,050,000
Undesignated Congregation & Individual	\$28,840	\$20,076	\$30,000	\$30,000
Total Unrestricted Support	\$1,159,513	\$1,103,092	\$1,080,000	\$1,080,000
Grant Income	\$10,000	\$21,400	\$21,000	\$21,000
Registration & Fees	\$34,377	\$30,547	\$21,500	\$46,500
Interest & Misc Income	\$1,330	\$2,050	\$801	\$14
Releases from Restricted Funds				
Releases Council Designated		\$53,363	\$17,500	\$9,500
Releases Donor Restricted		\$7,436	\$38,000	\$15,500
Total Releases from Restricted Funds		\$60,799	\$55,500	\$25,000
TOTAL INCOME	\$1,205,220	\$1,217,888	\$1,178,801	\$1,172,514
EXPENSES				
CHURCH IN SOCIETY				
ELCA Churchwide Support	\$550,000	\$400,000	\$400,000	\$380,000
Social Ministry	\$0	\$20,360	\$20,000	\$0
Ecumenical		\$2,745	\$9,500	\$0
TOTAL CHURCH IN SOCIETY	\$550,000	\$423,105	\$429,500	\$380,000
CONGREGATIONAL LIFE				
Congregation Education & Support	\$13,331	\$26,211	\$25,800	\$25,800
Congregation Events & Programs	\$9,218	\$10,562	\$7,450	\$7,450
Synod Assembly & Council Expense	\$44,548	\$32,163	\$10,325	\$35,325
TOTAL CONGREGATIONAL LIFE	\$67,097	\$68,936	\$43,575	\$68,575
LEADERSHIP				
Trinity Seminary			\$5,000	\$5,000
Seminary Student Support	\$2,000		\$4,000	\$4,000
Candidacy	\$5,252	\$1,451	\$6,250	\$6,250
Roster Support	\$2,787	\$7,946	\$8,500	\$8,500
TOTAL LEADERSHIP	\$10,039	\$9,397	\$23,750	\$23,750
YOUTH & YOUNG ADULT				
Campus Ministries	\$5,000	\$5,000	\$5,000	\$5,000
Hopewood Outdoors	\$2,000	\$20,000	\$20,000	\$19,000
ELCA Youth Gathering & Other Youth Events		\$4,039	\$5,500	\$5,500
TOTAL YOUTH & YOUNG ADULT	\$7,000	\$29,039	\$30,500	\$29,500





Northeastern Ohio Synod

ADMINISTRATIVE				
Synod Staff				
Staff Salaries	\$408,180	\$443,641	\$430,403	\$443,315
Portico Benefits	\$196,207	\$181,082	\$159,020	\$163,132
FICA, Workers Comp, & Other Benefits	\$19,846	\$26,293	\$24,710	\$25,198
Staff Travel & Professional	\$29,570	\$20,810	\$20,000	\$20,000
Total Synod Staff	\$653,803	\$671,826	\$634,133	\$651,645
Contract Services				
Accounting and Payroll Services	\$53,252	\$3,064	\$1,500	\$1,700
Audit'	\$30,239	\$22,500	\$28,000	\$28,000
Legal	\$0	\$117	\$0	\$0
Total Contract Services	\$83,491	\$25,681	\$29,500	\$29,700
Synod Office Operations	\$35,401	\$27,691	\$27,800	\$25,800
Synod Building Expense	\$26,693	\$39,481	\$38,334	\$45,334
General Administrative Expense	\$488	\$1,907	\$2,000	\$2,250
TOTAL ADMINISTRATIVE EXPENSE	\$799,876	\$766,586	\$731,767	\$754,729
TOTAL EXPENSES BEFORE DEPREC	\$1,434,012	\$1,297,063	\$1,259,092	\$1,256,554
CHANGE IN NET ASSETS BEFORE DEPRE	-\$228,792	-\$79,175	-\$80,291	-\$84,040
Total Depreciation Expense	\$30,756	\$36,380	\$31,776	\$31,776
TOTAL EXPENSES	\$1,464,768	\$1,333,443	\$1,290,868	\$1,288,330
TOTAL CHANGE IN NET ASSETS	-\$259,548	-\$115,555	-\$112,067	-\$115,816

Assembly - May 17, 2025

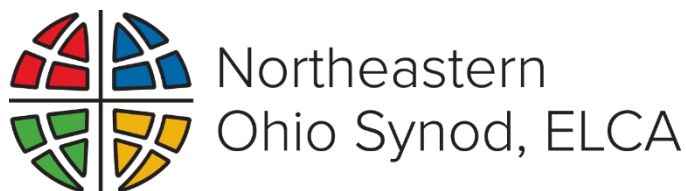


2026

Northeastern Ohio Synod

Evangelical Lutheran Church in America

STANDARDS AND RESOURCES FOR COMPENSATION FOR ROSTERED MINISTERS



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

Recommended by Synod Council: 3/29/2025
Amended by Synod Executive Committee (see p. 4): 5/6/2025
Approved by NEOS Synod Assembly: PENDING/2025
Updated with 2026 COLA: PENDING/2025

2026 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 2025

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:

- Changed the word “salary” to “compensation” throughout the document to clarify when the reference was to total cash compensation (including both a salary and housing component).
- Increased the pulpit supply rate for one worship service to \$200 starting January 2026 (page 18). This is an increase from \$175 and brings the rate in line with the other two Ohio synods.
- Section 5.4.5 Parsonage Worksheet Example (page 34) was added to the Parsonage Addendum in the Appendix to provide example calculations for pastors in a parsonage.
- Section 5.8.0 Historic Baseline Compensation Data and Calculation Explanation (page 44) was added to the Appendices with an explanation and historic listing of the baseline compensation calculations to provide transparency. The previous section 5.8.0 was renumbered to 5.9.0.
- Section 2.1.0 Portico Health, Retirement, and Other Benefits (page 12) was amended by action of the Synod Executive Committee on 5/6/2025 after Portico announced changes in health plan offerings for 2026, thereby making the previous content of this section obsolete. The revised content of this section reflects recommended text received from Portico.
- Non-substantive minor edits for grammar or to clarify the document.

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 2025, the baseline compensation for pastors is \$62,276 and for deacons is \$57,714. The baseline compensation for 2026 will be set by the Synod Council after the Social Security Administration announces the Cost of Living Adjustment (COLA) for 2026. 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 _____, 2025, the Social Security Administration announced that the COLA for 2026 would be _____. At its meeting on _____, 2025, the Synod Council approved a resolution setting the 2026 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*. This program 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** in this synod and across the country pool their collective purchasing power to provide benefits in a cost-effective manner.

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 are expected to 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; the cost-sharing is reflected in all the ELCA-Primary health benefit options offered by Portico, effective Jan. 1, 2026. Each fall, congregations should engage in conversation with their sponsored plan member(s) to determine the option that best fits their needs and then make their selection during Portico's annual enrollment. Current contribution rates are available at EmployerLink.PorticoBenefits.org or by calling Portico at 800.352.2876.

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 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.

** 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.*

*** "Congregations" may also refer to multi-point parishes or other non-parish ministry agencies such as Bible camps, long-term care facilities, hospitals, campus ministries, 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. 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 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 will 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 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.

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 70.0 cents per mile for 2025). 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>.

5.0.0 APPENDICES

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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 in the blue shaded boxes and the remaining calculations will be performed automatically.

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

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 \$73,876.

	A	B	C	D	E
1	2026 Compensation Calculations for a New Call			NOTE: Enter appropriate values in the blue shaded boxes. All other calculations will be performed automatically.	
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	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
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 for pastors is \$??,??? and for deacons is \$??,???. (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.)	62,276	<<< 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
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 purchasing a	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
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 assist.)	73,876	<<< 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.

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

13					
14	Section 2	Determining Compensation Range Adjustments	Formula	Your Points	
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
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 <i>every</i> staff member in each additional congregation.	2	<<< Box F
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.

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

20	Section 3	Negotiating Actual Compensation	Formula	Your Figure	
21	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.	73,876	<<< Box I
22	Compensation Adjustment Range	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
23	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.	76,676	<<< Box K
24	Negotiated Compensation for 2026	<p>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:</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? • 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? <p>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.)</p>		75,300	<p>A value must be entered in Box L so that calculations in other parts of the worksheet are valid.</p> <p><<< Box L</p>
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:	5,760	

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 Gold+ health plan, the pastor is 42 years old and has a spouse and children. **NOTE: the Portico benefit costs entered 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 the																
9	pink box and the modified numbers will be transferred to the																
10	report on the next tab.																
11		Compensation Modifier: 100%															
12																	
13																	
14																	
15	Cash Compensation (transferred from a previous tab)																
16																	
17	Negotiated/Adjusted Compensation	75,300															
18																	
19	Social Security Offset (Pastors)	5,760															
20																	
21	Total Cash Compensation	81,060															
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:	81,060															
31	Retirement Percentage:	12.00 (recommended 12% - minimum 10%)															
32																	
33	Health Insurance	33,768															
34	Retirement	9,727															
35	Disability	243															
36	Basic Group Life	162															
37	Portico Benefits Total:	43,900															
38																	
39	Additional Benefits (if applicable, please list and indicate cost)																
40		Item 1															
41		Item 2															
42		Item 3															
43	Cost of additional benefits:	0															
44																	
45	Total Cost of Benefits	43,900															
46																	
47																	
48	Other Expenses																
49	Mileage Reimbursement	3,000 (at IRS approved rate per mile)															
50	Other Professional Expenses	500															
51	Continuing Education	700 (minimum of \$700 recommended)															
52	Cell Phone Reimbursement	600															
53	Other Expenses																
54																	
55	Total Cost of Other Expenses	4,800															
56																	
57																	
58	Total Compensation, Benefits,	129,760															
59	and Other Expenses																

Shared Calls				
If the expenses for this call are shared by multiple congregations, enter the congregation names and appropriate percentages below.				
	Cong A	Cong B	Cong C	Total
Name of Cong A:				
Name of Cong B:				
Name of Cong C:				
Percentage:				
	0	0	0	
	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 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		75,300	Compensation					
6								
7		5,760	Social Security Offset (pastors only)					
8								
9		81,060	Cash Compensation					
10								
11								
12	Health Insurance, Retirement, and Other Benefits							
13		33,768	Health Insurance					
14		9,727	Retirement					
15		243	Disability					
16		162	Basic Group Life					
17		43,900	Total Portico Benefits					
18								
19		0	Other Benefits					
20								
21		43,900	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		129,760	Total Compensation, Benefits, and Expenses					
35								
36	Date:	5/5/2025						

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 in the blue shaded boxes and the remaining calculations will be performed automatically.

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

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
1	2026 Compensation Calculations for a Continuing Call			<i>NOTE: Enter appropriate values in the blue shaded boxes. All other calculations are performed automatically.</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 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
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:	2.5%	<<< 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 <i>if the historic median is unavailable</i> you may choose to use the purchase price of the minister's home.	150,000	<<< Box C
10			Portion of compensation to which the COLA will be applied:	58,000	<<< Box D
11			COLA change in compensation:	1,450	<<< Box E
12			Proposed COLA adjusted compensation for 2026:	73,450	<<< 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
14	<i>Incentive increases may be given to reflect new expectations of additional effort or responsibility.</i>		Incentive increase:	500	<<< Box H
15			TOTAL	74,450	<<< 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.

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

17	Section 2	Negotiating Actual Compensation	Source	Your Figure	Box Label
18	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.	74,450	<<< Box J
19	Adjusted Baseline Compensation	If the benchmark calculations were completed in Section 3 below, the calculated results are transferred here.	Value transferred from Box Q	70,276	<<< Box K
20	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	75,076	<<< Box L
21	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>		74,450	<p>A value must be entered in Box M so that calculations in other parts of the worksheet are valid.</p> <p><<< Box M</p>
22	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:	5,695	

Section 3 provides benchmark calculations similar to 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.

	A	B	C	D	E
	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.		
24	NOTE: If a congregation has been making COLA adjustments each year and considering merit increases, the COLA based calculation above would				
25	end benchmark below.				
	Section 3a	Determining MINIMUM Compensation	Formula	Your Baseline	Box Label
26	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)	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.)	62,276	<<< Box N
27		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.	For 2026 the baseline compensation for pastors is \$??,??? and for deacons is \$??,???. (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.)		
28	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.	150,000	<<< Box O
29			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.	4,000	Local Housing Cost Adjustment
30	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.	10	<<< Box P
31			The number of years of experience is multiplied by \$400 to determine the Experience Adjustment to Baseline Compensation.	4,000	Experience Adjustment
32	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/Diacon need assistance in this matter, both synod staff and the synod's "Compensation Consultants" are able to assist.)	70,276	<<< Box Q
33					
	Section 3b	Determining Compensation Range Adjustments	Formula	Your Points	Box Label
34	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
35	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 in related fields (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
36	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
37	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
38	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
39	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.	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
40		For the year 2026, the range modifier is set at \$400 per point.			

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

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 Gold+ health plan, the pastor is 42 years old and has a spouse and children. **NOTE: the Portico benefit costs entered 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	Cash Compensation (transferred from a previous tab)																
16																	
17	Notated/Adjusted Compensation	74,450															
18																	
19	Social Security Offset (Pastors)	5,695															
20																	
21	Total Cash Compensation	80,145															
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:	80,145															
31	Retirement Percentage:	12.00 (recommended 12% - minimum 10%)															
32																	
33	Health Insurance	33,768															
34	Retirement	9,617															
35	Disability	240															
36	Basic Group Life	160															
37	Portico Benefits Total:	43,785															
38																	
39	Additional Benefits (if applicable, please list and indicate cost)																
40	Item 1																
41	Item 2																
42	Item 3																
43	Cost of additional benefits:	0															
44																	
45	Total Cost of Benefits	43,785															
46																	
47																	
48	Other Expenses																
49	Mileage Reimbursement	3,000 (at IRS approved rate per mile)															
50	Other Professional Expenses	500															
51	Continuing Education	700 (minimum of \$700 recommended)															
52	Cell Phone Reimbursement	600															
53	Other Expenses																
54																	
55	Total Cost of Other Expenses	4,800															
56																	
57																	
58	Total Compensation, Benefits,	128,730															
59	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	
	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 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		74,450	Compensation						
6									
7		5,695	Social Security Offset (pastors only)						
8									
9		80,145	Cash Compensation						
10									
11									
12	Health Insurance, Retirement, and Other Benefits								
13		33,768	Health Insurance						
14		9,617	Retirement						
15		240	Disability						
16		160	Basic Group Life						
17		43,785	Total Portico Benefits						
18									
19		0	Other Benefits						
20									
21		43,785	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		128,730	Total Compensation, Benefits, and Expenses						
35									
36	Date:	5/5/2025							

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 lawncare 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 a 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 2025 Compensation Standards baseline salary for a pastor in a parsonage is \$45,613 plus an adjustment for years of experience. The baseline salary for 2026 will be set by the Synod Council after the Social Security Administration announces the Cost of Living Adjustment for 2026. A calculation worksheet has been developed to accompany these Compensation Standards. A modified version for pastors in a parsonage is also available.

On _____, 2025, the Social Security Administration announced that the COLA for 2026 would be ____%. At its meeting on _____, 2025, the Synod Council approved a resolution setting the 2026 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 in the blue shaded boxes and the remaining calculations will be performed automatically.

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

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 \$46,500 (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
1	2026 Compensation Calculations - for Pastors in Parsonages				<i>NOTE: Enter appropriate values in blue shaded boxes. All other calculations will be performed automatically.</i>
2					
3	Section 1a - Salary				
4	COLA Based Calculations		Refer to the Compensation Standards document for an explanation.		Box Label
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:	2.5%	<<< 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:	1,163	<<< Box C
8			Proposed COLA adjusted compensation for 2026:	47,663	<<< 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
10	<i>Incentive increases may be given to reflect new expectations of additional effort or responsibility.</i>		Incentive increase:	500	<<< Box F
11			TOTAL	48,663	<<< 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 agreed that the compensation for the coming year would be that determined through the COLA based calculation so that amount is entered in 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.

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

	A	B	C	D	E
13	Negotiating Actual Salary		Source	Your Figure	Box Label
14	COLA Based Calculation	This is the proposed COLA based compensation from the above section.	Value transferred from Box G.	48,663	<<< Box H
15	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	47,613	<<< Box J
16	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	49,613	<<< Box K
17	Negotiated Salary for 2026	<p>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:</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 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.)</p>		48,663	<p>A value must be entered in Box J so that calculations in other parts of the worksheet are valid.</p> <p><<< Box L</p>
18	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:	3,723	<<< Box M

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.

	A	B	C	D	E
20	Section 1b - Furnishings/Parsonage Allowance				
21	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.				
22		Possible components	Explanation	Your Figure	No
23		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
24		Utilities	If the pastor is to pay utilities, add a sufficient amount to cover the utilities (including trash removal).		<<< Box O
25		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
26		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
27		Total Furnishings/Parsonage Allowance	Sum of the above components	2,000	<<< Box R
28		SS Offset	The above amount is added to the pastor's income for Social Security purposes, so the appropriate offset is:	153	<<< Box S
29					
30		Defined Compensation for Portico Benefits calculations:	Salary	48,663	
31			Furnishings/Parsonage Allowance	2,000	
32			Sum of Social Security Offsets	3,876	
33			Value of employer-provided housing (Portico uses 30% of the total of the above.	16,362	
34			Total Defined Compensation (will be transferred to the Benefits & Expenses tab)	70,900	<<< 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.

	A	B	C	D	E
36	Section 1c - Housing Equity Allowance				
37	Select the percentage or fixed amount option:				
38	X	Percentage of Defined Compensation	Enter the percentage (3% to 5% is recommended):	3.0%	<<< Box U
39		Fixed amount per month	Enter the amount per month:		<<< Box V
40			Annual Housing Equity Allowance:	2,127	<<< 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.

	A	B	C	D	E
42	Section 2 - Benchmark / New Call Calculations				
43	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.				
44	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.				
45	Section 2a	Determining <u>MINIMUM</u> Salary	Formula	Your Baseline	Box Label
46	Baseline Salary	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 salary ranges as steps toward negotiating actual compensation amounts.	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. For the year 2026 the baseline salary for pastors in a parsonage is \$??,??? (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.)	45,613	<<< Box X
47	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 Y. The number of years of experience is multiplied by \$400 to determine the Experience Adjustment to Baseline Salary.	5 2,000	<<< Box Y Experience Adjustment
48	Adjusted Baseline Salary	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.	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.)	47,613	<<< Box Z
49					
50					
51	Section 2b	Determining Salary Range Adjustments	Formula	Your Points	Box Label
52	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 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
53	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 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
54	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 congregation.		<<< Box AC
55	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 AD.		<<< Box AD
56	Possible Salary Adjustment	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.	The credits in Boxes AA through AD are added together to create a "point total" for Box AE.	5	<<< Box AE
57	Salary 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 salary. For the year 2026, the range modifier is set at \$400 per point.	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

NOTE: These worksheet examples are still using 2025 figures at the time of publication. The examples will be updated after the 2026 Baseline Compensation is set.

[illegible]

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		48,663	Salary						
6		2,000	Furnishings/Parsonage Allowance						
7		3,876	Social Security Offset						
8									
9		54,539	Cash Compensation						
10									
11									
12	Health Insurance, Retirement, and Other Benefits								
13		33,060	Health Insurance						
14		8,508	Retirement						
15		2,127	Home Equity Allowance						
16		212	Disability						
17		142	Basic Group Life						
18		44,049	Total Portico Benefits						
19									
20		0	Other Benefits						
21									
22		44,049	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		103,388	Total Compensation, Benefits, and Expenses						
36									
37	Date:	5/5/2025							

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 be accessible at all times 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 historic data relative 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

^^^^^^

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

5.9.0 Members of the Compensation Task Force and Compensation Consultants

The team who worked on this revision of the Compensation Standards included:

Pastor Dan Cammarn, intentional interim pastor

Mr. Bob Emmerich, NEOS Treasurer, retired after 35 years in the banking industry

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

Mr. Matthew Rowlands, pastoral spouse with an accounting background

Deacon Lindsay Stertzbach, St. Matthew Lutheran Church, Medina

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

All Votes for elections will be cast using the “VPoll” app.

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 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](https://neos-elca.org/synod-council-documents) page: neos-elca.org/synod-council-documents

Northeast Conference

(three-year term, rostered)

-

Northwest Conference

(two-year term, rostered)

- Rev. Seth C. Bridger
-

Northwest Conference

(three-year term, lay)

- Yvonne M. Hoelter
-

Southeast Conference

(three-year term, lay)

- Donald R. Wiff
-

South Central Conference

(three-year term, lay)

- Donald L. Brandt
- Alexandra S. Harpster
- Emily A. Schmidlin
-

Southwest Conference

(three-year term, lay)

- Erin L. Slates
-

At Large - DEI

(three-year term)

- Ryan Smarsh
- Josephine R. B. Wright
-

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)

- Rev. Eric L. Bodenstab
-

Lay (six-year term, male)

- John C. Puster
-



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



DONALD BRANDT

Emmanuel, New Philadelphia
South Central Conference

Occupation: Retired

Demographics: Lay Person. Male. Age 31+

60 year member of Emmanuel Lutheran
25 year teach of Luther's Catechism class
30 year teacher of Adult Education class
Vietnam Veteran



REV. ERIC BODENSTAB

Trinity, Kent
South Central Conference

Occupation: Minister of Word & Sacrament

Demographics: Rostered. Male. Age 31+

In my years on the roster of the ELCA, I have learned that no congregational challenge is as simple as it seems. I have been on the congregational end of a pastor doing something that led to removal from the roster. I have seen congregations overreact and split over trivial matters. I have walked with colleagues who were being charged with something they did not do. I have had to hold colleagues accountable for what they did do. While I pray constantly that any synod's Consultation Committee need never be called upon, I know that we need people serving on the committee who can differentiate, enter into appreciative inquiry with rostered ministers and congregations, and work together to solve the issue for which the committee was called upon - all while holding onto the fulness of God's gospel. If elected to this committee, I would pray even more ardently for a quiet six years, but my persona experience, familiarity with ELCA constitutions, and compassion for all because of Jesus would guide my actions on this committee.



REV. SETH BRIDGER

Messiah, Fairview Park
Northwest Conference

Occupation: Minister of Word & Sacrament

Demographics: Rostered. Male. Age 31+

I feel called to this ministry for several reasons 1) The timing is right - I have served as a Rostered Minister for 18+ years and the timing of serving on synod council has not, in the past, been possible due to congregational leadership needs & parenting responsibilities. 2) Current call environment - for the past 2+ years I have service as "acting head of staff" between a retirement of 1 ordained colleague & the calling of a new one. My colleague is now onboarded, which opens up the possibility to serve. 3) I desire to be of help. My areas of strength revolve around loving Jesus & God's people. In addition, I love this NE Ohio Synod and desire Christ to continue being served in, with & through both our Synod & the larger ELCA. Now is a tremendous time to be the church & I desire to be part of helping our synod meet the mission.



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



ALEXANDRA HARPSTER

St. Stephen Martyr, Canton
South Central Conference

Occupation: Executive Assistant

Demographics: Lay. Female. Age 31+

In July of 2023, I was accepted as a Deaconess Student with the Lutheran Diaconal Association of Valparaiso, IN. I had just completed a Masters in Theology from Walsh University & 9 years as Director of Connections at St. Stephen Martyr. The 'voice inside my head' asked "what are you going to do now?" During my time at Walsh, I was struck by the commitment, dedication & passion of the (Catholic) male deacons in my classes. The 'voice' said "why can't you do that as a Lutheran?" So, thanks to what I now recognize as the voice of the Holy Spirit, plus some surfing on the internet, I am about halfway through the process, currently taking my CPE classes (Clinical Pastoral Education.) For over 50 years I have worked in the field of non-profits, all of which are forms of ministry. I just didn't know it! It has been a faith-filled journey - one that I never dreamed of being on at my age. I thank God for the challenges & experiences He puts in front of me daily. When your heart, or in my case the Holy Spirit, speaks to you, you need to pay attention.



YVONNE HOELTER

Bethel, Middleburg Heights
Northwest Conference

Occupation: Inside Sales, Industrial Coatings

Demographics: Lay. Female.

Three years ago when I ran for my first term on NEOS council, my stated main interest in the church is "being a part of the 'reformed church, always reforming.' As a centuries old domination, we continue to celebrate our heritage while embracing current and future challenges; proclaiming the Gospel and celebrating the sacraments." After serving on NEOS council for one term, my answer remains the same as we explore new ways to be church in our communities and the larger synodical/churchwide expression. In addition to serving as a member of NEOS council "at large," I participate in the finance committee and as chair of the audit committee. In my home congregation, I am in my second term as treasurer, serve as a communion assistant, usher, altar guild member. Previously, I led high school youth to four National Youth Gatherings as primary leader and participated in a fifth. I also served as a lay confirmation ministry leader for eight years.



Northeastern
Ohio Synod

NOMINEE BIOGRAPHY INFORMATION

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JOHN PUSTER

St. John, Lakeville (McZena)
Southwest Conference

Occupation: Teacher

Demographics: Lay Person. Male. Age 31+

Public school teaching for 32 years has offered me many opportunities to interact with people of all ages (students, parents, grandparents, colleagues, administration, etc). Not all of these interactions have been positive and therefore required careful listening skills and an ability to ask relevant questions. I served as President of our congregation as we emerged from COVID and begin to worship together inside the building. That was not easy, but we stuck together. I currently serve as a Sunday School teacher and superintendent, both of which I have done for decades. I could be helpful to the Consultation Committee and I feel called to give back to a synod who has helped so many NEO congregations.



EMILY SCHMIDLIN

Trinity, Kent
South Central Conference

Occupation: Mental Health Counselor

Demographics: Lay Person. Female. Age 31+
Lived experience with disability.

I am currently serving on synod council, appointed to fill a vacant term & wish to continue my service. Prior to my appointment, I have served in many capacities on congregation, synod, & Churchwide levels. I served on the planning committees for the Youth Gathering & working with Total Inclusion, ensuring the accessibility of the ELCA summer camps for those with disabilities. I work as a mental health counselor with youth & adolescents. As a person who lives & thrives with Cerebral Palsy, the work of inclusion in the church & greater community is important to me. I look forward to an opportunity to continue advocacy through synod representation & leadership in this position.



ERIN SLATES

St. John, Lakeville (McZena)
Southwest Conference

Occupation: Physical Therapist - Inpatient Rehab Manager

Demographics: Lay Person. Female. Age 31+

As a member of a congregation that is coming up on our bicentennial, I think its important to make sure our church remembers the past & looks towards the future. The ELCA is an ever-changing church, and I want to help shape the future of the NEOS, and St. John, while remembering the past. I am currently serving on council for St. John. I also am a leader in our outreach program "Operation AED". I had the privilege of being a delegate to Churchwide Assembly, attended Project Isaiah 43 as a rep. of St. John; and am currently serving on the Discipline & Nominating Committees. Professionally, I am an acute care physical therapist at Knox Community Hospital & am currently the manager of the acute care therapy staff. I believe the skills I have learned from this job will help me serve on the NEOS ELCA Synod Council.

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



RYAN SMARSH

Christ, Avon Lake
Northwest Conference

Occupation: Clinical Social Worker (LISW-S)

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

I am an almost 39 year old gay male, who grew up at Christ Evangelical Lutheran Avon Lake. Actually, I tell people that my mother, who has been our organist at Christ since 1980, was at the organ with labor pains the Sunday I was born back in 1986. I tell people I tried to make my entrance at the church! At any rate, I have been active in my church since birth and at various points in my life, I felt the call to serve and thought about seminary. When I was in undergrad (pre 2009) the ELCA did not seem as LGBT friendly as they are today. I decided to get into social work instead since it is so similar to ministry. Since 2010, I have been serving in the community in some aspect. Starting in 2010 as a community mental health case manager to transitioning to a community mental health therapist when I got my masters in social work and my Licensed Social Worker license. Several years later, I was able to get my independent license for social work, as well as the supervisor designation and found employment at my dream job, the Cleveland VA. I also have served in the past for a youth LGBT agency board when it first got started. I love to advocate for those and love my church community!



DONALD WIFF

Bethel, Boardman
Southeast Conference

Occupation: retired Theoretical Physicist

Demographics: Lay Person. Male. Age 31+

Completed three year service on Synod Council. Feel I need to continue representing the lay person input into the ELCA.



JOSEPHINE WRIGHT

Zion, Wooster
Southwest Conference

Occupation: Physical Therapist - Inpatient Rehab

Demographics: Lay Person. Female. Age 31+ BIPOC

Commitment to service to God and my fellow human beings had been a dominant theme most of my life, having taught undergraduates as a college professor for 50+ years. At Zion, Wooster I served on church council for 6 years and volunteered to teach children for the last 3 years in Zion's Vacation Bible School. Further service included election in the past for 2 three-year terms on the NEOS council, two of which I was an elected member of the Executive Committee. I have been a member of the NEOS Nominating Committee, and last June I volunteered to serve a 1-year term on Synod Council.



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REPORT OF THE BISHOP

This past year has been a year of reconnection.

There has been a reconnection to church in general. A recent Pew Research Poll has shown that the steady decline in church attendance that has been prevalent for decades has slowed and may even have leveled off.ⁱ This is a sign that the gospel we proclaim makes a difference.

There has been a reconnection to congregational life. I hear from many of our congregations that they are at or near their “pre-COVID” participation. I know that it is easy to be brought low by the number of congregations that we see closing around us, especially in our rural and small-town settings. However, Christ’s Church is not dying. The Holy Spirit is still on the move and there are places that this is showing forth.

There has been a reconnection to our life as part of the Body of Christ. Synod is a word that means “On the way together,” which is where the name of our weekly Enews, “Walking Together,” comes from. “The Synod” is you and I and the 144 congregations on the way of Christ together. We have seen an increased engagement in that together-mission. This year for the first time in at least 10 years, we have received mission support intents from over 50% of our congregations! Thank you! This means that over 50% of our congregations want to invest in the ministry that we are doing together. Ministry like Growing in Faith, our lay school; raising up new pastors and deacons; accompanying congregations through the transition to a new pastor; navigating conflict; supporting our pastors and deacons with quality continuing education; and listening to the Holy Spirit for where she is leading the church in NEOhio next. We are the Body of Christ - together.

There has been a reconnection to our society. To say that it is wild out there may be an understatement. As members of the Body of Christ, we have a message of peace and hope that the world cannot give. As your synod staff we have made a concerted effort to more deeply engage the gifts and passions of you, the faithful, to proclaim the gospel to that world. We have re-booted working groups to minister to the world in global ways and have plans to unleash even more working groups that lift up the giftedness of our diversity. Look for ways to engage in advocacy, justice, awareness and support in the coming months.

I absolutely believe that the Holy Spirit is at work among us. There are so many signs of life and hope as we are reconnecting to the one who brings life: Jesus Christ. Thank you for your part in our work together. I look forward to what the Spirit has in store for us this coming year.

Rev. Dr. Laura L.H. Barbins, bishop

ⁱ Pew Research internet article, Feb 26, 2025, <https://www.pewresearch.org/religion/2025/02/26/decline-of-christianity-in-the-us-has-slowed-may-have-leveled-off/>





REPORT OF THE TREASURER

Financial Accounting

As of February 1, 2024 NEOS purchased the Realm accounting software package from ACS and resumed in-house responsibility for accounting services. Our Synod had already been using Realm for managing its contribution reporting. The bookkeeping function was handled by a retired CPA on a volunteer basis through August of 2024. In September our Synod reorganized its office activities, replacing the prior Office Manager role with a Business Manager who now handles both the bookkeeping and office activities. We are pleased with both the new organizational structure and the new accounting system. We are now able to get very timely financial information, with a system that is much easier to use and understand.

Fiscal 2023-2024 Audit

Our auditing firm, Apple Growth Partners, merged with Eide-Bailly LLP in the third quarter of last year. The local office provided the Synod a draft of the January 31, 2024 audit in January of 2025. The draft was then sent to the firm's main office in Minneapolis for review. The parent company required additional information for their approval, including information on IT security and controls, and explanations of journal entries. That information was provided to the local office shortly thereafter. As of yet, we still do not have the final audit.

Financial Results for fiscal 2025 ending January 31st.

The budget for 2025 called for Mission Support Income \$1,150,000, Total Income of \$1,223,219, Total Expenses before Depreciation of \$1,299,125, and an Operating Loss before Depreciation of -\$75,906. The draft financial results are included in the budget presentation and show Mission Support from congregations came in at \$1,083,016, or \$67,000 short of the budget. In 2025 our Synod changed the way it reports expenses. Previously any expenses related to Donor and Council Restricted funds were charged directly to those funds. In 2025 all expenses were charged to the general fund, and then those expenses that are related to the Restricted Funds were covered by releases from the restricted funds which show as income. This treatment matches with how these funds are treated in the audit and it provides for better transparency. Total expenses before depreciation in 2025 came in at \$1,297,063, or slightly less than budget. Releases from Restricted Funds of \$60,799 largely offset the shortfall in Mission Support, so that the loss before depreciation of -\$79,175 was only modestly over budget.

Our Synod is committed to reducing its budget deficit and reaching a balanced budget in the near term. At its meeting in April, the Synod Council passed a motion requiring the Synod Finance Committee to produce a balanced budget by fiscal 2028-2029. The budget for fiscal 2025-2026 anticipates expenses being reduced by almost \$38,000 due to lower salary and benefit expense and continued control of office and building expenses. The root causes of our Synod's losses have been the decline in Mission Support contributions from congregations and a dearth of other revenue sources. We are heartened that for fiscal 2026 72 of our congregations have provided mission support intent forms that are only \$97k shy of our budget, which makes attaining our goal of \$1,050,000 highly probable. We are incredibly grateful to the congregations for their generous support. Our Synod staff will also look at generating revenue from other sources including grants, individual bequests, and the creation of an endowment fund.





Northeastern Ohio Synod

Liquidity Position

As we have previously discussed, our Synod was historically blessed with a strong cash position and investment portfolio. However, its liquidity has been reduced by spending on capital expenditures for the Lutheran Center, including \$100,000 for a new roof and repairs to the parking lot, and renovations for the building that cost \$220,168. There are also normal outflows for Restricted Funds, such as the \$80,000 that was paid out to Oesterlen. Operating deficits also reduce the Synod's cash position. Initially these outflows were covered by checking account balances and money in the ELCA Mission Demand account. Once those balances were reduced, our Synod sold securities in the PNC Investment portfolio, \$310,000 of securities in fiscal 2024 and \$100,000 in fiscal 2025. It is likely that our Synod will have to again sell securities in fiscal 2026. For the last two years the portfolio benefited from unrealized gains in market value, \$104,119 in fiscal 2024 and \$153,249 in fiscal 2025. With the volatility in the stock market today, we cannot rule out a loss in market value.

NEOS ELCA Trend in Cash & Investments

	1/31/2021	1/31/2022	1/31/2023	1/31/2024	1/31/2025
Huntington Checking	\$462,482	\$129,046	\$88,144	\$113,563	\$113,618
ELCA Mission Demand Fund	\$361,091	\$363,084	\$1,310	\$1,315	\$65,093
Cash Total	\$823,572	\$492,130	\$89,454	\$114,878	\$178,711
ELCA Mission Term CD	\$58,444	\$59,701	\$60,984	\$61,635	\$0
PNC Investment Portfolio'	\$1,043,689	\$1,118,552	\$1,012,358	\$769,748	\$760,378
ELCA Mission Endow. Fund	\$414,196	\$449,905	\$424,442	\$459,178	\$523,019
Investment Total	\$1,516,329	\$1,628,158	\$1,497,784	\$1,290,561	\$1,283,397
Cash & Investments	\$2,339,901	\$2,120,288	\$1,587,238	\$1,405,439	\$1,462,108

Donor Restricted Funds	\$431,861	\$356,194	\$309,383	\$282,369	\$278,426
Council Designated (excludes reserve funds)	\$452,536	\$499,666	\$283,831	\$262,694	\$280,431
Combined	\$884,397	\$855,860	\$593,214	\$545,063	\$557,547
Coverage Ratio	265%	248%	268%	258%	262%

Budget Deficit & Surplus
Reserves

\$736,203

\$929,939

\$709,790

\$485,713

\$636,963

Respectfully submitted,

Robert Emmerich, Treasurer

Assembly - May 17, 2025





REPORT OF THE SYNOD COUNCIL

This report reflects the activities of your Northeastern Ohio Synod Council since our last Northeastern Ohio Synod Assembly. Please consider this document a list of highlights rather than comprehensive. Minutes for Synod council meetings are public and can be accessed if one seeks a comprehensive list of all Northeastern Ohio Synod Council activities.

Our Northeastern Ohio Synod Council met on 8/17/24.

The following actions were taken:

- During the August meeting Congregational constitutions were approved for Zion, Loudonville and Jerusalem, Seville.
- The Rev. Morgan Walker Annable was appointed to the Board of Hopewood Outdoors to fill the unexpired term of The Rev. Andrew Potsko with the term ending on January 31, 2025.
- The Rev. Dr. Stephanie Woods, The Rev. Dr. Marilyn Matevia, and Mr. Alexander Clevinger were elected to the Northeast Ohio Synod Council Executive Committee for a one-year term commencing September 1, 2024.
- Dr. Josephine Wright was appointed to a one-year term commencing September 1, 2024, as the Southwestern Conference Synod Council Member.
- Emily Schmidlin was appointed to a one-year term commencing September 1, 2024, as the South-Central Conference Synod Council Member.
- Saturday, June 7, 2025, was adopted as the date for the 2025 Northeastern Ohio Synod Assembly. Further that this meeting would be held via Zoom.
- The following dates were adopted as meeting dates for the 2024-2025 Northeastern Ohio Synod Council:
 - September 10, 2024 (Zoom orientation for new members)
 - October 11 - 12, 2024 (In-person at Loyola House Retreat Center)
 - January 18, 2025 (Zoom)
 - April 5, 2025 (In-person - Site TBD)
 - August 16, 2025 (In-person - Site TBD)
- Right of thanksgiving was given for those going off synod council
 - Dr. Lito Belardo, 6 years of service
 - Sheryl Budd, 6 years of service
 - Erin O'Neill, 6 years of service

Our Northeastern Ohio Synod Council also met on 10/12/24 at the Loyola Retreat Center.

The following actions were taken:

- Congregational Constitutions were approved for Prince of Peace, Poland and Martin Luther, Youngstown.
- The following appointments were made in regard to Northeastern Ohio Synod Assembly 2025.
 - Synod Assembly Committee Chair Appointments
 1. Credentials - Tasked with verifying the legality of registrations for the Synod Assembly - Ms. Beverly Lund





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2. Nominations - Tasked with filling a slate for positions to be elected by the Synod Assembly
 3. Elections - Tasked with overseeing elections at the Synod Assembly - Mr. Alexander Clevinger
 4. Reference and Counsel - Tasked with reviewing and making recommendations regarding memorials and resolutions submitted to the Synod Assembly. (Memorials - broad policy statements; Resolutions - narrower in focus for consideration of action by individual offices, units, or the church council) - The Rev. Dr. Stephanie Woods
 5. Minutes - Tasked with reviewing the minutes of the Synod Assembly with the Synod Secretary - The Rev. Kristina Crog
- Northeastern Ohio Synod Council resolved: We, the Synod Council of the Northeastern Ohio Synod, commend Oesterlen for carrying on the legacy of Amelia Oesterlen for the past 120 years. We have no objections to the direction that the Board of Directors has taken and pray that the legacy of Amelia lives on through the Oesterlen Foundation.

Our Northeastern Ohio Synod Council also met on 11/19/24 for a special Synod Council meeting via zoom video conferencing.

The following actions were taken:

- The meeting date of the Northeastern Ohio Synod Assembly was changed from June 7, 2025 to May 17, 2025, via Zoom Video Conferencing.
- A vote was held to allow each congregation to bring up to three (3) voting members as long as one (1) of those members is BIPOC (Black, Indigenous, or Person of Color), a part of the Queer community, or under the age of 30.
- Barb Roberts (Trinity, Vermilion) and Elaine Koch (St. Peter, Wooster) were appointed as members of the 2025 NEOS Synod Assembly Reference and Counsel Committee.
- Robert Emmerich was appointed as an authorized signer on the Northeastern Ohio Synod's Mission Investment Fund Demand Account retroactive to November 1, 2024.
- The accounting firm Eide-Bailly fka Apple Growth Partners was selected to conduct the Northeastern Ohio Synod audit for the February 1, 2024 - January 31, 2025 Fiscal Year.
- The following Annual Renewal of SAWCs and Mission Developers was approved:
 - Annual Renewal of Synod Authorized Worshiping Communities:
 - Sagrado Corazon, Iglesia Luterana La Trinidad, OASIS Outreach.
 - Annual Renewal of Mission Developer: SAM Jorge Uzho.
- \$5,000 grants from the NEOS donor restricted Congregational Vitality Fund to the following Strategic Ministry Congregations for 2025 were approved:
 - Calvary, East Cleveland
 - New Covenant, East Cleveland

Our Northeastern Ohio Synod Council met at our regularly scheduled meeting on 1/18/2025 via Zoom video conferencing.

The following actions were taken:

- Northeastern Ohio Synod received a thank you from ELCA Churchwide for the mission support dollars we sent in, and a thank you from Oesterlen Services for Youth, Inc.
- \$20,000 was moved from the disabled children's fund to the Oesterlen Foundation.

Assembly - May 17, 2025





Northeastern Ohio Synod

- A Congregational Constitution was approved for Peace, Canton.
- The Rev. Rhonda Gallagher (SE Conf) and Erin Slates (SW Conf) were appointed as members of the 2025 NEOS Synod Assembly Nominating Committee. Further, Bishop Barbins was authorized to populate the committee with three (3) additional members.
- The Executive Committee of the Northeastern Ohio Synod was given authorization to appoint the Parliamentarian for the proceedings of the 2025 Northeastern Ohio Synod Assembly.
- Bishop Laura Barbins, Chris Goff, Rebekah Wissler and Christy Krnac were approved as members of the 2025 Synod Assembly Planning Committee with Chris Goff serving as chair.
- Synod funds were released to cover line items for the current budget such as ministry items for small town and rural ministry, youth and young adult ministry, and congregational vitality.
- The revised 2025-2026 Northeastern Ohio Synod budget was approved for submission to the Northeastern Ohio Synod Assembly.

Finally, our Northeastern Ohio Synod Council met on 3/29/2025t Advent Lutheran Church in Uniontown.

The following actions were taken:

- The Donor Restricted Strategic Ministry Fund was opened to support strategic and vital congregations in the Northeastern Ohio Synod so that they might attract or keep a rostered minister to lead the mission and ministry of the congregation. The funds can be used to supplement benefits and/or equitable salary and housing for rostered minister compensation. The initial donation of \$40,000 from a member of Trinity, Vermillion is received with thanksgiving.
- The final regular meeting date of the 2024-2025 NEOS Synod Council was changed from August 16, 2025 to June 21, 2025.
- The following Synod Assembly items were approved:
 - The draft Assembly Agenda for the 2025 Synod Assembly
 - John Sleasman as Parliamentarian for the 2025 Synod Assembly
 - Approval the 2025 Proposed Rules of Procedure for the 2025 Northeastern Ohio Synod Assembly and recommendation of their adoption by the Assembly
 - Recommendation of the 2025 Compensation Standards to the 2025 Synod Assembly for adoption
 - Recommendation of the 2026-27 Budget with a change in net assets before depreciation of (\$84,040) to the 2025 Assembly for adoption
- The following Congregational Vitality initiatives were approved:
 - The release of up to a total of \$7,200 from the Donor Restricted Congregational Vitality Fund for Stewardship for All Seasons granting in 2025 and 2026
 - The release of up to a total of \$40,000 for the One Church Experiment in 2025 from the Donor Restricted Strategic Ministry Fund and/or the Donor Restricted Congregational Vitality Fund
 - The release of up to \$4,500 from the Donor Restricted Congregational Vitality Fund for Leadership Institute (ULS) grants for 2026.
- The release of up to \$3,500 from the Youth and Young Adult Fund for the Ohio Summer Youth Gathering 2025 was approved.

Assembly - May 17, 2025





Northeastern Ohio Synod

- An agreement with Chris Bergin, Master Sales Person for Berkshire Hathaway Home Services Lucien Realty, was entered into for the purpose of selling the .8356-acre lot adjacent to the Lutheran Center known as 1882 Bailey Rd. at a proposed brokerage minimum fee of \$4,500. Further, to authorize the Executive Committee to negotiate the listing price, sale price and any other details pertaining to the sale of the property.
- The report of the Climate Care Resolution Task Force was received with gratitude for their work and direct the synod staff to publish the report in the 2025 NEOS Assembly materials. Further to direct the Executive Committee to explore the cost and feasibility of installing the storm windows, weather stripping and additional minor energy saving improvements outlined in Energility's final report.
- Finally, an extension of the Easement Grant to Monogram Development for an additional 10 years, making the easement grant expiration date for 2056 was approved.

Respectfully Submitted,

Rev. Jeremy Hollingshead
Northeastern Ohio Synod Council Secretary

Assembly - May 17, 2025





"We have known and believe the love that God has for us. God is love, and those who abide in love abide in God, and God abides in them." —1 John 4:16

April 2025

Dear friends in Christ,

Thank you for your dedication and faithfulness, as together we continue to share God's love throughout the world.

During the past year and a half, I had the privilege to gather with many of you at our God's Love Made Real regional conversations. Connecting with you during these events was extremely inspiring as we heard about the many ways God's love is being made real in communities across this church.

Among the stories that were shared, we heard about a congregation's "bold" decision to reconstruct a food pantry to help increase the capacity to serve more people, a Christmas in July celebration for a single mom and her five children experiencing homelessness, a Queer youth poetry open mic event described by one pastor as a tangible experience of God's Love Made Real, a partially gutted parsonage that was renovated to provide long-term housing for survivors of human trafficking, and an ecumenical ministry group that developed a community center that feeds people with meals and spiritual connections.

Our vision of a world experiencing the difference God's grace and love in Christ make for all people and creation is being made manifest in these ministries, but these are only a few examples of what's happening throughout our church. I know this is work your congregations do every day, and I thank you for helping people know the way of Jesus to discover community, justice and love.

The world around us is changing, and our church will also experience change with the election of a new presiding bishop and a new secretary at the 2025 Churchwide Assembly this summer. Many of you will be electing a new synod bishop and other leaders.

Amid these changes, our call remains the same: to love and serve others as Jesus taught. Our church will continue our work to proclaim the gospel and to serve all of God's people.

It has been a privilege to serve as your presiding bishop. May God continue to hold us and guide us into the future.

In Christ,

The Rev. Elizabeth A. Eaton
Presiding Bishop
Evangelical Lutheran Church in America



Evangelical
Lutheran Church
in America

*"Y nosotros hemos llegado a saber y creer que Dios nos ama. Dios es amor.
El que permanece en amor, en Dios permanece y Dios en él" – 1 Juan 4:16*

Abril de 2025

Estimados amigos en Cristo:

Gracias por su dedicación y fidelidad, en tanto que juntos seguimos compartiendo el amor de Dios en todo el mundo.

Durante el pasado año y medio tuve el privilegio de reunirme con muchos de ustedes en nuestras conversaciones regionales de El Amor de Dios Hecho Realidad. El habernos conectado con ustedes durante estos eventos fue sumamente inspirador, ya que oímos de las muchas formas en que el amor de Dios se está haciendo realidad en las comunidades de esta iglesia.

Entre las historias que se compartieron, escuchamos sobre la decisión "audaz" que tomó una congregación de reconstruir una despensa de alimentos para ayudar a aumentar la capacidad de servir a más personas, una celebración de Navidad en julio para una madre soltera sin hogar y sus cinco hijos, un evento de micrófono abierto de poesía juvenil queer que un pastor describió como una experiencia tangible de El Amor de Dios Hecho Realidad, una casa parroquial parcialmente destruida que fue renovada para proporcionar vivienda a largo plazo a sobrevivientes de la trata de personas, y un grupo ministerial ecuménico que desarrolló un centro comunitario que alimenta a las personas con comidas y conexiones espirituales.

Nuestra visión de un mundo que experimenta la diferencia marcada por la gracia y el amor de Dios en Cristo en todas las personas y la creación está siendo manifestada en estos ministerios, pero estos son solo algunos ejemplos de lo que está sucediendo en toda nuestra iglesia.

Sé que este es el trabajo que sus congregaciones hacen todos los días, y les doy gracias por ayudar a las personas a conocer el camino de Jesús para que descubran la comunidad, la justicia y el amor.

El mundo a nuestro alrededor está cambiando, y nuestra iglesia también experimentará cambios con la elección de un nuevo obispo presidente y un nuevo secretario en la Asamblea Nacional de 2025 este próximo verano. Muchos de ustedes elegirán a un nuevo obispo sinodal y a otros líderes.

En medio de estos cambios, nuestro llamado sigue siendo el mismo: amar y servir a los demás como Jesús enseñó. Nuestra iglesia continuará su obra para proclamar el Evangelio y servir a todo el pueblo de Dios.

Ha sido un privilegio haber servido como su Obispa Presidente. Que Dios nos siga sosteniendo y guiando hacia el futuro.

En Cristo,

La Rvda. Elizabeth A. Eaton
Obispa Presidente
Iglesia Evangélica Luterana en América



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

TRINITY, SEBRING
ADVENT, UNIONTOWN
DIVINITY, PARMA HEIGHTS
CHRIST THE REDEEMER, BRECKSVILLE
ADVENT, MENTOR
HOLY TRINITY, NORTH CANTON
FIRST, LORAIN
GOOD SHEPHERD, CONNEAUT
PEACE, CLEVELAND HEIGHTS
ZION, VALLEY CITY
GOOD SOIL, ROCKY RIVER
ST JOHN, CANAL FULTON
BETHANY, ASHTABULA
ADVENT, CLEVELAND
TRINITY, VERMILION
ST PETER, WOOSTER (NEW PITTSBURG)
FIRST, STRONGSVILLE
MESSIAH, ASHTABULA
FAITH, FAIRLAWN
ST PAUL, LEETONIA
OUR SAVIOUR, HINCKLEY

GENEROSITY BETWEEN 5% - 7.4% OF GENERAL OFFERINGS

ST STEPHEN MARTYR, BELDEN CAMPUS
NEW HORIZONS, HOMERVILLE
GRACE, HUBBARD
EMMANUEL, SALEM
ST PAUL, SHARON CENTER
ST JOHN, WARREN (CHAMPION)
ZION, WOOSTER
BETHESDA ON THE BAY, BAY VILLAGE
TRINITY, GIRARD
MESSIAH, AKRON
ST MATTHEW, MEDINA
JERUSALEM, SEVILLE
IGLESIA LUTERANA LA TRINIDAD, AKRON
BETHEL, MIDDLEBURG HEIGHTS
ADVENT, SOLON
REJOICE!, HUDSON
TRINITY, MAGNOLIA
ZION, NEW MIDDLETOWN

GENEROSITY EXCEEDING 10% OF GENERAL OFFERINGS

ST JOHN, BALTIC
LUTH CH OF THE MASTER, BEDFORD
EMMANUEL, NORTH GEORGETOWN
ST PAUL'S, ALLIANCE
ABIDING SAVIOR, ALLIANCE
ST JAMES, JEWETT
ST PAUL, RAVENNA
ZION, NORTH CANTON

GENEROSITY BETWEEN 2.5% - 5% OF GENERAL OFFERINGS

MESSIAH, FAIRVIEW PARK
ST LUKE'S, CUYAHOGA FALLS
NEW COVENANT, EAST CLEVELAND
EMMANUEL, ELYRIA
HOLY TRINITY, AKRON
CALVARY, EAST CLEVELAND
ST PAUL, JEFFERSON
SALEM, WOOSTER
ST PAUL'S, MASSILLON
LIVING WORD, MEDINA
SHANESVILLE, SUGAR CREEK
MARTIN LUTHER, YOUNGSTOWN
CANAAN, CRESTON
FIRST, CANTON
PEACE, ASHLAND
ST PAUL, BELLVILLE
ST PAUL, LUCAS
ST JOHN, LAKEVILLE (MCZENA)
BETHEL, YOUNGSTOWN (BOARDMAN)
ST JOHN'S, MINERVA (NEW FRANKLIN)
TRINITY, CARROLLTON
HOLY TRINITY, MASSILLON
BETHANY ENGLISH, CLEVELAND
ST PAUL'S, WARREN
CHRIST, WILLOUGHBY
ZION, DOYLESTOWN
CHRIST, AVON LAKE
ST JOHN, PERRYSVILLE
HOPE, MANSFIELD
LORDSTOWN, WARREN (LORDSTOWN)
ST JAMES, TUSCARAWAS
ST PAUL, BERA
LORD OF LIFE, CANFIELD
TRINITY, KENT
GRACE, WADSWORTH

GENEROSITY LESS THAN 2.5% OF GENERAL OFFERINGS

GRACE, DOVER
ZION, NEW WATERFORD
ST JACOB, MASSILLON
PRINCE OF PEACE, POLAND
EMMANUEL, WARREN
MESSIAH, NEWTON FALLS
CHRIST, STRUTHERS
PARMA, PARMA
MT MORIAH, BERLIN CENTER
TRINITY, MADISON
GRACE, STEUBENVILLE
PLEASANT VALLEY, LUCAS
ZION, YOUNGSTOWN
ST JACOB'S, NORTH CANTON
ST MICHAEL, MARSHALLVILLE
LORD OF LIFE, CHAGRIN FALLS
ST STEPHEN, STOW
ZION, LOUDONVILLE
PRINCE OF PEACE, WESTLAKE
HOLY TRINITY, BRUNSWICK
ST JOHN, PETERSBURG (NEW SPRINGFIELD)
TRINITY, CLINTON
CELEBRATION, CHARDON
ST PAUL, SMITHVILLE
REDEEMER, BROOK PARK
TRIUNE, BROADVIEW HEIGHTS
PEACE, CANTON
NEW LIFE IN LIBERTY, YOUNGSTOWN
ST JOHN, EAST LIVERPOOL
HOLY TRINITY, SALEM
FIRST, STRASBURG
CHRIST, MASSILLON
GOOD HOPE, NORTH LIMA
BETHEL, BATH
PRINCE OF PEACE, CORTLAND
JERUSALEM, COLUMBIANA
EMMANUEL, NEW PHILADELPHIA
MESSIAH, LYNDHURST
ST MARK, TALLMADGE

***The percentage is based on recorded 2024 mission support to the NEOS divided by the latest regular giving reported to the ELCA in a congregational report.**





ANNIVERSARIES - ROSTERED MINISTERS

25 Years

Rev. James R. Lewis
Rev. Mark E. Kreemer
Rev. Ralph W. Edwards
Rev. Timothy H. Muse

50 Years

Rev. James F. Brandis
Deacon Priscilla R. Hinsch

60 Years

Rev. Clyde A. McGee
Rev. H. David Hammel
Rev. Richard G. Schluep
Rev. Thomas T. Baumgardner

ANNIVERSARIES - CONGREGATIONS

50 Years

Prince of Peace, Cortland

150 Years

St. John, Baltic





REPORT OF CHANGES TO THE ROSTER

April 17, 2024 – April 28, 2025

**Designates Deacon*

ORDAINED

Sarah Moore	Messiah, Ashtabula	June 22, 2024
Audra Franley	Prince of Peace, Poland	January 18, 2025

RECEIVED FROM OTHER SYNODS

C. Lynn Nakamura	Southern Ohio	November 2024
Henry Zorn	Southern Ohio	February 2025
Juli Lejman-Guy	Northwestern Ohio	May 2025

TRANSFERRED TO OTHER SYNODS

Scott Henderson	Southern Ohio	June 2024
Marianne Powrie	Florida-Bahamas	June 2024
Robert Ferro	East Central Wisconsin	August 2024
Sara Cogsil	Southeast Michigan	August 2024

RETIRED

Aimee Raymond	September 1, 2024
Tom Fox	January 5, 2025

ON LEAVE FROM CALL

*Erin Bodenstab
Deborah Pinnegar
Jonathan Stufft
Sarah Taylor

INSTALLED

Sarah Moore	Messiah, Ashtabula
Audra Franley	Prince of Peace, Poland
Karen Liddy	Jerusalem, Seville
Shari Ayers	First, Lorain
Shelley Nelson-Bridger	Christ, Avon Lake
William Weidenbach	Messiah, Fairview Park
Lisa Arledge	St. Michael, Marshallville & St. John, Canal Fulton
Jeremy Hollingshead	Emmanuel, Salem

CALLED BY SYNOD COUNCIL

Laura Kuntz	Bethany English, Cleveland	August 24, 2024
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Assembly - May 17, 2025





REPORT OF THE ROSTER

NORTHEASTERN OHIO SYNOD ROSTER REPORT As of April 7, 2025

MINISTERS OF WORD AND SACRAMENT

<u>CODE</u>	<u>SETTING</u>	<u>CALLING BODY</u>	<u>NUMBER</u>
1.0	Congregational Ministry	Congregation	68
1.13	Associate/Assistant Pastor	Congregation	3
1.21	Multiple-Congregation Parish	Congregation	2
1.5	Interim Ministry	Synod Council	3
2.1	Bishop	Synod Assembly	1
2.2	Assistant to the Bishop	Synod Council	1
4.1	Presiding Bishop or Secretary	Churchwide Assembly	1
4.3	Staff of the Churchwide Organization	Church Council	1
5.1	Institution/Agency	Synod Council	1
8.1	Ecumenical Ministry	Synod Council	1
9.1	Inter-Lutheran Ministry	Synod Council	1
10.1	ELCA Related Seminary	Church Council	3
13.0	On Leave from Call	Synod Council	3
14.0	Retired		114

TOTAL**203**

MINISTERS OF WORD AND SERVICE

1.0	Congregational Ministry	Congregation	1
2.0	Synod Ministry	Synod Council	1
4.3	Churchwide Ministry	Church Council	1
13.0	On Leave from Call	Synod Council	1
14.0	Retired		12

TOTAL**16**



NECROLOGY REPORT

THE REV. PAUL MILHEIM | September 14, 1926 - June 18, 2024

Reverend Paul Richard Milheim was born on September 14, 1926, in Lancaster, Ohio, to Reverend Norman F. and Florence (Voeller) Milheim. He peacefully passed away on Tuesday, June 18, 2024, at the age of 97, in Medina, Ohio.

Paul is survived by his three children: Susan McLaughlin, Mark and Beverly Milheim, and Marla and Stan Fabian. He is also survived by his four granddaughters: Erin (Nathan) Burns, Lauren (Ryan) Levesque, Sarah (Tim) Herrle, and Kristen (Jeffrey) Layman, and six great-grandchildren: Luke, Daniel, Roman, Logan, Madelynn, and Charlotte. His beloved wife of 54 years, Gloria, passed away in 2003.

Paul served in the United States Army and was honorably discharged as a Sergeant, receiving the World War II Victory Medal among other honors. He graduated from Capital University with a Bachelor of Science in 1948, and later earned his Bachelor of Divinity from Trinity Lutheran Seminary in Columbus, being ordained in June 1952.

Throughout his career, Paul proudly served congregations at Bethlehem Lutheran Church (Columbus, OH), Crusader Lutheran Church (Rockville, MD), Hope Lutheran Church (Cleveland Heights, OH), Good Hope Lutheran Church (Bucyrus, OH), and retired from St. Timothy Lutheran Church (Timonium, MD). He celebrated his 50-year anniversary of his ordination in 2002.

THE REV. STEPHEN PATRICK | February 29, 1948 - October 2, 2024

Stephen Leroy Patrick, 76, of Ohio, passed away peacefully on October 2, 2024. He was born on February 29, 1948, in Dayton, OH, to the late Dorothy and John Patrick.

Steve graduated from Belmont High School in Dayton, OH. He continued his education at Wittenberg University in Springfield, OH, where he earned his bachelor's degree. Following his calling to ministry, Steve obtained his Master of Divinity from Gettysburg Theological Seminary in Gettysburg, PA.

After his ordination, Steve dedicated his life to serving others through his work in the Lutheran Church. He ministered to congregations across Ohio, including Magnolia Lutheran, and Shepherd of the Valley Lutheran in Sandyville, Grace Lutheran in Dover, St. Luke's Lutheran in Mansfield, Faith Lutheran in Lakewood, Emmanuel Lutheran in New Philadelphia, and First Lutheran in Beach City.

Before and during his ordained ministry, Steve served on the summer staff at Camp Mowana and





Camp Luther. He continued his dedication to these camps for many years as a volunteer chaplain, where he was affectionately known as "Sugar Pops".

Steve is survived by his loving wife, Ruth Nesbitt Patrick; his son, Martin Patrick and daughter-in-law Maggie of Atlanta, GA; his brother, Dennis Patrick and sister-in-law Nina of Burleson, TX; his half-sister, Carol Marshall and brother-in-law Morry of Phoenix, AZ; as well as several nieces, nephews, and cousins.

Steve will be remembered for his dedication to his faith, his commitment to his flocks, and his love for his family. He touched many lives through his ministry, his work at summer camps, and his always welcoming personality. He will be deeply missed by all who knew him, especially those who knew him as their beloved "Sugar Pops".

THE REV. SCOTT ANDERSON | June 28, 1956 - December 3, 2024

The Reverend Scott James Anderson, 68, of Ohio, passed away peacefully on December 3, 2024. Born on June 28, 1956, in Canton, OH, he was the cherished son of the late Walter and Virginia (Parks) Anderson.

Scott graduated from Glenwood High School in Canton, OH, before earning his bachelor's degree in aerospace engineering from The Ohio State University. Driven by a deep sense of calling, he went on to receive his Master of Divinity from Trinity Lutheran Seminary in Columbus, OH, and later a Master of Arts in Public Administration from the University of Houston-Clear Lake in Texas.

Scott's life was defined by service and faith. After his ordination, he ministered to Lutheran congregations across the country, touching lives in Texas, Nebraska, and Ohio. His ministry in Ohio began at Euclid Lutheran Church in Euclid, OH, where he served alongside his late wife, The Reverend Charlotte Anderson. In later years, he shepherded congregations at Messiah Lutheran Church in Urbana, OH, and Shepherd of the Valley Lutheran Church in Sandyville, OH.

Before entering ordained ministry, Scott worked as an aerospace engineer with NASA, a role he balanced with active involvement in church life. During this time, he faithfully served in various roles, including assistant minister, treasurer, and Sunday School teacher.

As a pastor, Scott shared his gifts generously, striving always to reflect God's grace and to live out God's story in his service to others. He was a man of faith, wisdom, and kindness, devoted to his congregations and family alike.

Scott is survived by his loving children, Catherine Anderson and Christian (Halle) Anderson; and his treasured grandchildren, Lydia, Sparrowe, Leonidas, and Iris. He will be remembered for his unwavering dedication to his faith, his compassionate ministry, and his deep love for his family. His warmth and welcoming spirit left a lasting impact on all who knew him.





DEACON ELLEN KREIDER | August 18, 1926 - January 26, 2025

Ellen Marie Roberts Kreider, 98, was born on August 18, 1926, in Kent City, Michigan, to Charles and Elsie Green Roberts. She married Dana D. Kreider on July 17, 1954, in Kent City, Michigan. Together, they built a loving family, raising four children: Dana Kreider Jr., Lewis Kreider, Rachel Kreider Carper, and Sue Kreider.

Ellen's lifelong passion for music shaped her career and ministry. She earned a Bachelor of Science in Public School Music from Michigan State University in 1948. She began her teaching career in Coldwater, Michigan (1948-1952), and later taught in Massillon, Ohio (1953-1955). After the birth of her children, she resumed teaching in Wadsworth Public Schools (1966-1988).

Her dedication to church music was equally profound. Ellen's journey as a church musician began at the age of 15 when she played piano for Sunday School at Mamrelund Lutheran Church in Kent City. While at Michigan State, she accompanied worship services held in a theater and broadcast over the radio—where she met her future husband, Dana, as he sang solos.

In 1955, Ellen joined Jerusalem Lutheran Church in Seville, Ohio, where she organized a junior choir that debuted at the church's 125th anniversary celebration. She began directing the Chancel Choir in 1965 and continued leading music ministry there for nearly five decades. On October 15, 1970, she was commissioned by the Lutheran Church in America for her service to church music. She remained dedicated to her role at Jerusalem Lutheran until her retirement in 2012, after an incredible 47.5 years of service.

Ellen's love for music, teaching, and faith left a lasting impact on her students, congregants, and all who knew her. Her legacy of dedication and harmony will be cherished forever.

THE REV. KEITH BAKER | April 15, 1947 - February 20, 2025

Pastor Keith Raymond Baker, a devoted servant of the Lord, entered into eternal rest after a lifetime of faithful ministry. Born on April 15, 1947, he dedicated his life to the call of pastoral care, guiding and uplifting countless congregations with his wisdom, compassion, and unwavering faith.

Pastor Baker was ordained on June 24, 1973, following his theological education at Trinity Lutheran Seminary in Columbus, OH, where he earned his Master of Divinity. He previously attended Capital University, earning a Bachelor of Arts in Speech and Communications in 1969, and was a proud graduate of Springfield High School in Holland, OH, in 1965.





Northeastern Ohio Synod

Throughout his extensive ministry, Pastor Baker faithfully served congregations across several states, beginning at Pleasant Valley Lutheran Church in Vermillion, SD, and First Lutheran Church in Wakonda, SD (1973-1974). His calling then led him to Our Savior's Lutheran Church in Burbank, IL (1974-1979), Parma Lutheran Church in Parma, OH (1979-1985), St. Paul Lutheran Church in Greenville, MI (1985-1990), Our Saviour Lutheran Church in Toledo, OH (1993-1997), and St. John Lutheran Church in Rocky Ridge, OH (2002-2015).

His commitment to pastoral care extended beyond these congregations, as he served as an interim pastor at St. James Lutheran Church in Bradner, OH (1999) and as a chaplain at Lutheran Village of Wolf Creek in Holland, OH (1998-1999). Even after retiring in 2015, Pastor Baker continued his ministry, serving as an interim pastor in the Northeastern Ohio Synod at St. Paul's Lutheran Church in Massillon, Emmanuel Lutheran Church in North Georgetown, New Life in Liberty Lutheran Church in Youngstown, and Grace Lutheran Church in Wadsworth.

Pastor Baker was known for his kind and pastoral spirit, providing comfort and guidance to those in need. He was deeply respected as a called servant of the Lord, embodying humility, grace, and a steadfast commitment to his faith.

He shared a beautiful life with his beloved wife, Judy (Ferris) Baker, whom he married on November 11, 1985. Their partnership in faith and love was a testament to God's blessings. Judy preceded him in death on October 28, 2024. Pastor Keith Baker's legacy will live on in the hearts of those he ministered to and loved. His faith-filled life of service, dedication, and compassion serves as an inspiration to all who had the privilege of knowing him.

THE REV. DR. TERRANCE (TERRY) PARKER | September 9, 1947 - February 22, 2025

Terrance "Terry" Parker was born on August 9, 1947, in Sandusky, OH, to Dr. Lester G. and Florence (Bremer) Parker. He graduated from Sandusky High School in 1965 and went on to earn a degree in speech and pre-theology from Capital University in 1969. Following his graduation, he pursued theological training at the Evangelical Lutheran Theological Seminary in Columbus, earning his Master of Divinity in 1973 and his Doctor of Ministry degree from Trinity Lutheran Seminary in 1986.

Terry's life was dedicated to serving others through his ministry in the Evangelical Lutheran Church in America and beyond. He was ordained into the ministry of the American Lutheran Church in 1973, and over the course of his career, he served faithfully in multiple congregations, including St. James Lutheran Church in Wheeling, WV, Badger Lutheran Church in Badger, South Dakota, Salem

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Lutheran Church in Wooster, OH, and Trinity Lutheran Church in Vermilion, OH, where he retired in 2011.

In addition to his pastoral work, Pastor Parker was profoundly committed to the broader ministry of the church and the community. His dedication extended to serving on the Lutheran Campus Ministry Board at South Dakota State University, as a member of the board for Lutheran Memorial Camp, and as a Parish Peace-builder for the Ohio District of the American Lutheran Church. He also served as chaplain at Hospice of Wayne County. His leadership roles included president of the Wayne County Church Cabinet, chair of the Ministry Committee for the Northeastern Ohio Synod, and secretary and chair of the Ohio Candidacy Committee. Pastor Parker also contributed as a board member for the Midwest Ministry Development Center in Columbus and Chicago, a mentor for First Call Theological Education in the Northeastern Ohio Synod, and as an internship supervisor and workshop leader for Trinity Lutheran Seminary. Locally, he was president and treasurer of the Vermilion Ministerial Association, chair of the Vermilion Parks and Recreation Board, and a dedicated volunteer at New Life Hospice in Vermilion. After retiring, Terry was a devoted member of Zion Lutheran Church in Huron, where he continued to find community and share in faith.

Terry's ministry, service, and faithfulness have left an indelible mark on the many lives he touched. We give thanks for his commitment to God, the church, and the community, and we mourn his passing while celebrating his life and legacy.

THE REV. DR. MULBA BORSAY | October 29, 1951 - April 30, 2025

The Rev. Dr. Mulba Borsay, a man whose life was shaped by faith, service, and an unwavering commitment to the call of God, passed into eternal rest after a lifetime of ministry that spanned continents, communities, and callings.

Born in Liberia during a pivotal era in the Lutheran Church's history, Mulba came of age in a faith community learning to define itself beyond its missionary roots. His family's deep connection to the church, through his uncle who became the first Liberian bishop of the Lutheran Church, planted in him a legacy of leadership and conviction. Though he would first answer a different call, studying civil engineering and immigrating to the United States in 1975, the seeds of ministry were already taking root.

Mulba earned his engineering degree from Cleveland State University in 1978 and began building a career in city infrastructure, managing large-scale public projects with sharp intellect and tireless dedication. But his heart was also drawn to the suffering he saw around him, especially in East Cleveland. He and his wife Ethel were active members of Calvary Lutheran Church, where they were married, and where Mulba's desire to serve the community grew stronger each year.

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In 1995, he became a lay minister at Calvary and soon started a Hunger Center in the church basement, providing food, clothing, and personal items to neighbors in need. Even as he worked full-time as an engineer, he pursued theological education, earning a Master of Ministry degree from Ashland University in 2002, and later a second master's in Black Studies, all in his determination to better understand and serve God's people.

He was called to serve as pastor of Calvary Lutheran Church in East Cleveland in 2003, and he remained a steady presence there for the rest of his life. In 2006, he also became Chaplain and later Director of Spiritual Care at Huron Hospital. Having once been a patient himself, Pastor Borsay brought empathy, gentleness, and deep spiritual grounding to those he served. He helped form a Palliative Care team that revolutionized end-of-life support and dramatically increased organ donation, placing Huron Hospital among the national leaders in this area. He earned his PhD in Ministry in 2007 and became a Board Certified Chaplain in 2010.

When Huron closed in 2011, Pastor Borsay continued to offer pastoral care through leadership roles at Ahuja Medical Center and Lutheran Hospital, all while growing the Hunger Center ministry at Calvary to serve nearly 900 people a month.

Throughout his life, Pastor Borsay never stopped learning. He pursued continuing education in biomedical ethics at Duke University and became a Certified Ignatian Spiritual Director and Bereavement Group Facilitator. He also helped resettle over thirty African families in Cleveland, walking alongside them as a mentor, advocate, and friend.

He believed that faith without action was empty, and he lived that belief with humility, wisdom, and abiding love. He touched countless lives in East Cleveland, in hospital rooms and homes, through sermons and food pantries, in grief circles and quiet prayers. He built not only structures, but communities.

Pastor Borsay will be remembered as a pastor with a servant's heart, a chaplain with healing hands, and a man who listened closely to the voice of God and followed it with his whole life.

He is survived by his beloved wife, Ethel, his children, his church family at Calvary Lutheran, and the many lives transformed by his faithful presence.



**Climate Care Resolution Task Force Report
To The Northeastern Ohio Synod Council
March 29, 2025**

Background

At the 2023 Northeastern Ohio Synod Assembly, members of the Creation Care Affinity Group submitted a resolution asking our synod to begin a program of carbon footprint reduction to the Lutheran Center that could serve as a witness to the larger church, and an inspiration to local congregations.

The committee proposed a 50% carbon reduction by 2030, in keeping with the recommendations in the ELCA Social Message, “[Earth’s Climate Crisis](#)”, adopted by the ELCA Church Council on April 20, 2023. That message describes the current climate crisis as a “Kairos moment,” when Christians are called to take decisive action on behalf of God’s creation. It goes on to call upon “individuals, agencies, organizations, corporations, and governments to pursue goals, set policies, and establish practices that... Reduce greenhouse gas emissions at the rate scientists project will keep global warming below 2.0 degrees Celsius (3.6 degrees Fahrenheit) and as close as possible to 1.5 degrees Celsius.” The statement urges the church to support “an interim U.S. target of 50% reduction of greenhouse gas emissions from 2005 levels by 2030” (statement, page 14).

The Creation Care Affinity Group’s resolution advocated that we commit to the same target for the Lutheran Center, in order to model creation-caring discipleship, as well as to amass resources and expertise that could be shared with congregations interested in pursuing their own programs of climate care.

The resolution was referred to Synod Council for cost analysis. Synod Council appointed a task force to do this preliminary work. The “Climate Care Resolution Task Force” commissioned a Level I analysis of the Lutheran Center, conducted by Energility (one of the Ohio state-approved partners for this kind of work) in October 2023. Based on their findings, Synod Council approved contracting with Energility for a more detailed and informative Level II energy analysis and project proposal, which was completed in late summer 2024. The Task Force extends its deepest appreciation to the congregation of St. Luke’s, Cuyahoga Falls, for underwriting a portion of the cost of the Level II analysis.

Summary of Energility’s Findings

The Energility report concluded that the Lutheran Center could meet and exceed one of the target goals – 50% reduction in carbon output by 2030 – in addition to achieving significant cost savings, by immediately replacing the Center’s aging HVAC system with a dual fuel heat pump rooftop unit (RTU) and split systems and performing some necessary building maintenance (installing storm windows in the Resource Center, placing weather strips on drafty exit doors, etc.) to insure its efficiency. This part of the project proposal will cost the NEOS an estimated \$89,947 (\$87,901 for the heat pump RTU and split systems, plus \$2046 for the building upgrades). Annual energy and maintenance cost savings for this project would be \$3,505.

Additionally, the report found that 100% carbon neutrality could be achieved within 20 years by combining the above improvements with installation of a small, rooftop solar array, at a cost of \$58,298 with the possibility of a decrease in cost due to rebates/incentives. Annual energy and maintenance cost savings for this project would be \$2,633.

Importantly, the Energility analysis found that steps our synod staff have taken at the Lutheran Center in the last three years (such as replacing all lighting with LEDs) already make the building more energy-efficient than 70% of similar-sized and used commercial buildings. *After the energy analysis was completed, our Synod enrolled the Lutheran Center in Cuyahoga Falls' Renewable Energy Credits program, which allowed us to purchase up to 100% of our electricity from certified renewable sources at a nominal additional cost to the Synod of approximately \$100/year.*

The cost to implement **all** of the project steps outlined in Energility's analysis and proposal (the main projects being [a] replacing the HVAC with a heat-pump system and [b] installing an on-site solar array) would be \$148,245, and would result in annual energy and maintenance cost savings of \$6,138.

Conclusion

The Task Force acknowledges the urgency surrounding climate change and endorses the recommendations of the 2023 ELCA social message, "Earth's Climate Crisis", as stated in the original resolution submitted by the Creation Care Affinity Group to the 2023 NEOS Assembly. Unfortunately, given the synod's current financial status, the Climate Care Resolution Task Force cannot recommend adopting the 2023 Synod Assembly Resolution committing to reduce the Lutheran Center's net-zero greenhouse gas emissions -equivalents 50% by the year 2030 and 100% by 2045. The Task Force recognizes that it would take our synod a little over 24 years to recoup our cash outlay for the energy saving recommendations proposed by Energility and feel that return on the investment would not be in keeping with our mission to be good stewards of our financial resources. The Task Force does, however, recommend that the Synod Council consider the expenditure of funds to install the storm windows, weather stripping and additional minor energy saving improvements outlined in Energility's final report. Finally, the Task Force acknowledges and applauds the work of our synod staff to achieve net-zero greenhouse gas emissions-equivalents for the electricity used by the Lutheran Center.

In addition, the Task Force, working with the Northeastern Ohio Synod Creation Care Affinity Group, will continue to assemble resources for congregations to use for their own sustainability initiatives. These will be made available on the Creation Care Affinity Group's page on the synod website.

My thanks to the following members of the Climate Care Resolution Task Force for their work and counsel: Pastor Steve Bond, Alexander Clevinger, David Walker, and Pastor Jim Steingass.

Respectfully,
The Rev. Dr. Marilyn Matevia, Chair



TRINITY LUTHERAN SEMINARY

at Capital University

Report to 2025 Synod Assemblies

Grace and peace to you in the name of our Triune God!

In Hebrews 13:8, we hear the proclamation that **“Jesus Christ is the same yesterday and today and forever.”** In Isaiah 43:19, the prophet declares this word from God: **“I am about to do a new thing; now it springs forth, do you not perceive it?”** **“The same”** and **“new”** – truly we worship a both/and God.

Trinity Lutheran Seminary at Capital University continues to live into its calling as a both/and seminary. Our mission remains steadfast: forming leaders for Christ’s church at work in the world. When we were founded in 1830, our primary focus was training Lutheran pastors to serve the needs of Lutheran congregations. We still do that—and so much more! Today, we are forming **leaders** (not only pastors) for **Christ’s church** (not only the ELCA) at work **in the world** (not only in congregations).

In 2024, we saw many signs of God’s “new thing” taking shape at Trinity:

- Following national trends, our enrollment was almost evenly split between Master of Divinity (MDiv) and Master of Theological Studies (MTS) students. Many of our MTS students are already active in ministry, including in faith-based nonprofit work as well as local congregations.
- Our student body was also almost evenly divided between students of European and African descent. Many of our Black students come from Baptist and Pentecostal traditions. This rich diversity forms our ELCA MDiv students alongside peers from different cultures and Christian expressions—an experience that deeply enriches their preparation for ministry.

In 2025, we anticipate more new beginnings:

- Dean Kathryn Kleinhans will retire on June 30 after 7½ years of faithful leadership. An interim dean will be named from the current faculty while we prepare for the search for Trinity’s next academic leader.
- Capital University President Dave Kaufman is also retiring, and the search for his successor is well underway. The new president is expected to begin on August 1.

As your partners in mission, we ask three things of you:

1. **Encourage** current and future church leaders to explore Trinity Lutheran Seminary at Capital University.
2. **Give generously**—as individuals, congregations, and synods—to support the work of the seminary.
3. **Pray for us**, as we faithfully pray for you.

In Christ,

The Rev. Kathryn A. Kleinhans, Ph.D.
Dean of the Seminary

The Rev. Mary Ann Siefke
Director of Congregational Engagement & Advancement

Forming Leaders for Christ’s Church at Work in the World