Wyoming District (LC-MS) Pastor Compensation

(Year 2027) ADOPTED August 25,2026

(**Required** for Assisted Congregations, minimum **guidelines** for Self-Supporting Congregations)

These guidelines are required for all assisted (subsidized) congregations and mission stations in the Wyoming District. The Board of Directors (BOD) annually reviews these salaries/guidelines and maintains a willingness to give special consideration to "hardship" situations. Other congregations may use these guidelines as a **minimum** for sound and constructive care of the pastor. Also to be considered are the individual congregation's size, ministry demands/needs, cost of living in the area, ministry load and capability of the pastor, faithfulness, dedication and the like (cf Gal. 6:6, I Thess. 5:12-13, I Tim. 5:17-19, I Cor. 9:14).

I. Suggested Minimum Salary

Yrs of Service(since ordination)	**1-3**	**4-6**	**7-9**	**10-14**
Current Basis*	**54,895.00**	**60,501.00**	**66,625.00**	**72,036.00**
Home Equity**	2,196.00	2,420.00	2,653.00	2,881.00
Yrs. of Service	**15-19**	**20-24**	**25-29**	**30+**
Current Basis*	**74,274.00**	**76,428.00**	**78,720.00**	**81,080.00**
Home Equity**	2,971.00	3,057.00	3,149.00	3,243.00

* When a pastor serves a dual parish, the "current basis" figure above increases by $3,000.00 per year; when serving a three-point parish, the "current basis" figure is increased by $4,000.00.

** "Home Equity" is an amount set at 4% of the "current basis" paid directly to the pastor **in addition** to salary. Self-supporting congregations are also to make provision for a "home equity" payment to their pastors living in a parsonage. Pastors who own their own home do not receive a "home equity" allowance, but instead receive a "home ownership compensation" (see II B. below), through which they will build equity.

II. General Housing Guidelines (established August 27, 2001, revised August 2016)

In the call documents the calling entity (congregation, district convention, District, etc.) pledges to *"provide for his proper maintenance according to our ability and to review his salary, housing, and all allowances periodically."* These words, derived from Scripture verses, might be summarized by I Cor. 9:14 which says: **"In the same way, the Lord has commanded that those who preach the Gospel should receive their living from the Gospel."** "Providing for his proper maintenance…" therefore, does include housing for the pastor. The following guidelines will apply to District missionaries and pastors of "assisted" congregations:

A. Pastor living in provided housing (parsonage):

1. Along with housing, the actual cost of utilities will be paid directly by the congregation includes electric, gas, heat, water, telephone, and internet.
2. In addition, a suggested 40% of the basic salary amount can be designated as "Housing Allowance" for the pastor and shall be reported as such on the W-2 form to the IRS.
3. When a pastor lives in a home owned or rented by a subsidized congregation or mission station, a suitable Housing Equity (4% as noted above) will be provided to the pastor.
4. Congregations and District (Commission on Mission Services or BOD) will seek to provide suitable housing (i.e. size, location, number of rooms, etc.) in accord with the needs of the pastor and his family.

B. Pastor owns his own home (or when that option is being considered):

1. Congregations and District will work together to provide a suitable "Home Ownership Compensation" (**in addition** to basic salary, and any portion of salary designated as "Housing Allowance" already). The district provides guidance for establishing this amount in a fair and objective manner when a change from a parsonage to the pastor's own home is being considered; or when a congregation has not provided "Home Ownership Compensation" in addition to basic salary before, and should begin the practice.
2. Designation of a portion (%) of a pastor's salary as "Housing Allowance" (even while providing a separate line item as "Home Ownership Compensation") may provide additional reduction in taxes to the worker while not raising the cost to the congregation, and therefore is encouraged. Proper reporting to the IRS is required (contact business manager).
3. Since any of these provisions for housing has significant consequences for the congregation, the pastor, and the District, good stewardship requires that everyone involved shall explore the advantages, disadvantages, alternatives, and long-term costs and benefits for the whole church before taking a particular course of action.

III. Concordia Plan Services (Health, Retirement, Disability/Survivor)

The only approved "plans" for assisted congregations are those offered by Synod to agencies (congregations, districts, RSO's etc.) of Synod. All Health, Disability, and Retirement Plan premiums shall be paid by the Congregation. Congregations are encouraged to provide a Concordia Health Plan option for their pastor and family under the "Church's Plan," while also providing funds to cover deductible expenses through a Health Reimbursement Arrangement (HRA) for those under 55 or a Health Savings Account (HSA) for pastors over 55. The congregation should make every attempt to cover the entire deductible. Assisted congregations are required to utilize this option. (Consult district business manager, Jeffrey Snyder, for details on savings/administration of health plan options with an HRA or HSA). Self-supporting congregations may elect other options and can reimburse deductibles and co-pays using similar arrangements through an "accountable plan" to cover these expenses to the pastor and family. Any changes to the health plan options must be done by the deadline as set by Concordia Plan Services. These changes will then be in effect by January of the following year.

IV. Continuing Education

A sum of $2,500 annually shall be set aside for the pastor's continuing education at Seminary Workshops, College/Seminary courses, theological conferences, etc. which are mutually agreed upon by the pastor and congregation (or CMS), so that the pastor may continue growing and maintaining skills for meeting challenges of ministry and service to the congregation. (Carry over of 3 years is permitted but CE Funds remain funds of the Congregation/District to be expended as reimbursements for continuing education expenses only).

V. Vacation Policy

Normally, pastors shall receive an annual vacation on the basis of two (2) weeks per year for the first three (3) years in ministry; three (3) weeks annually for years 4-10 in the ministry; four (4) weeks annually for years 11-16; and five(5) + weeks annually for years 17+ in the ministry. (One week equals 7 days,) No carry over is normally permitted, to encourage workers to take vacations, for their good and health.

(Continuing Education time, service time for Synod, District and Circuit responsibilities, PALS, Military Reserve, Jury duty, etc., is not to be counted against vacation time. Adequate records of earned, used, and accumulated vacation leave shall be maintained.)

VI. Ministry Expenses Reimbursements

A. **Automobile:** Auto expenses for church related business shall be reimbursed at the IRS rate per mile in effect at the time the travel occurs. (This rate is adjusted by the IRS throughout the year if necessary.) The pastor must account for this mileage to the congregation (or CMS) monthly. Limits may be set for the year with excess mileage carried into the next year's limit amount under the "Accountable Plan."

B. **"Accountable Plan" Reimbursements:** Expenses related to the work of ministry (i.e. business meals & entertainment, vestments, professional gifts, books, journals, office supplies, etc.) shall be reimbursed monthly through an "Accountable Ministry Expense Plan." These payments or expenses, including reimbursements, are subject to available funds and to timely proper reporting ("accounting" forms available). The pastor accounts to the Congregation/District for these expenses and not to the IRS, thereby avoiding tax liability on these expenditures. Pastors are responsible for filing appropriate expense reports with needed receipts and statements of expenses for business purposes as required by the Congregation/District and delineated in the "Policy Statement" concerning the "Accountable Plan for Ministry Expenses" located in the Wyoming District Handbook (Supplement #2, Ministry Support).

Congregations of the District are urged to use these guidelines as "minimums" for support of their own pastors as they faithfully "review salary, housing, and all allowances periodically" as stated in the call documents; and make appropriate adjustments annually.