

# Salary and Benefits Worksheet

The Conference of Presidents (COP) considers “synod code” to be reasonable compensation for called workers. Synod salary tables are generated by the Compensation Committee of the Synodical Council. Congregations which are unable to provide compensation at or above the level of synod code should explain in writing their circumstances and provide the district president with a written plan for reaching parity with synod code within three years.

Compensation according to synod code is calculated according to the following formula:

1. Base salary figure, based upon the appropriate salary column and years of experience. (See salary table.)  
Column selection is based upon factors such as responsibility, level of education completed, etc.  
Teachers: Column A through C  
Principals: Column B through D  
Pastors: Column C through F
2. Base salary adjustment for local Cost of Living Index (example: ACCRA COLI)
3. Housing provided, or housing allowance paid. Paid housing allowance is based upon the HUD fair market rental value (FMR) for a 3-bedroom home for the area. If the called worker is expected to maintain an office at home, then the 4-bedroom HUD FMR figure is used.
4. Car allowance calculated at synod rate (presently \$0.45 per mile) for non-commuting miles, either included as part of the compensation or reimbursed.
5. ½ of the FICA/SECA allowance paid to male called workers (Ministers of the Gospel).

Additional benefits provided under synod code compensation:

1. Coverage in a family medical plan, WELS VEBA or equivalent, \$1,000 deductible.
2. Coverage for long-term disability.
3. Participation in WELS pension plan.
4. Paid vacation, according to synod schedule:  
0-7 years of service: 2 weeks  
8-15 years of service: 3 weeks  
16+ years of service: 4 weeks

## Sample salary calculation

*Example: Pastor graduate assignment, 0 years of experience, column C.*

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|----------------------|-----------------|--|
| 1. Base salary:      | \$31,115        | base salary from synod salary table (use the table for current year) |
| 2. Cost of living:   | x 1.025 =       | sample ACCRA COLI multiplier   |
|                      | <b>\$31,893</b> | adjusted base salary   |
| 3. HUD FMV 3BR:      | \$ 1,350        | per month  |
|                      | <b>\$16,200</b> | per year   |
| 4. Car allowance:    | <b>\$ 3,600</b> | static allowance, estimate 9,000 miles, \$0.40/mile                  |
| Total of bold:       | <b>\$51,693</b> |  |
| 5. ½ FICA/SECA:      | <b>\$ 3,955</b> | 7.65% of salary added to compensation                                |
| <b>Total salary:</b> | <b>\$55,648</b> |  |

## Notes

Salary tables for the current year are available from WELS Human Resources Office (HRO). The WELS HRO may also be able to provide you with current cost-of-living index information for your area.

[HRO@wels.net](mailto:HRO@wels.net) 414-256-3269

Current rates for WELS VEBA medical plans are available from the WELS Benefit Plans Office.

[welsbpo.net](http://welsbpo.net) 414-256-3245

Check online or with your local Chamber of Commerce for current cost of living indices. Index information for your area may also be available from the WELS Human Resources Department.

HUD FMR figures are available online at [www.hud.gov](http://www.hud.gov). Search for “FMR.”