

THE LUTHERAN CHURCH-MISSOURI SYNOD



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September 2011

Dear Fellow Partners in Christ,

Greetings in the name of our Lord and Savior Jesus Christ!

Attached please find the *2012 Suggested Compensation and Benefit Guidelines*, which have been updated from the previous year. The guidelines have been developed as a resource to assist you in your objective evaluation of compensation and benefits for the upcoming year.

The guidelines are developed through review and evaluation of a number of resources including: a study of adjacent and similar sized Districts and their base compensation recommendations; local economic and environmental conditions; Concordia Plan Services reports on compensation averages by District; Concordia Plan Services benefit costs; input and feedback from congregations and schools; and the regional Consumer Price Index (CPI). While all resources are considered, the CPI plays a major part in our evaluation. Our adjustment in base salary included in the 2012 guidelines reflects an increase of 2.0% consistent with the CPI and our evaluation of area economic conditions.

Stewardship principles require us to balance the needs of the congregation/school ministry with the needs of our workers. We should not and cannot balance the budget on the backs of our workers. At the same time, we must be good stewards of the resources that God provides for ministry in our place and time. Therefore, it is critical that we seek God's will as we balance the needs of the ministry with the needs of the worker. The determination of compensation and benefits for a worker should include evaluation of the total employment package. Therefore, I encourage you to evaluate both the compensation and the Concordia Plan Services benefits together when establishing your new overall compensation and benefit plan for 2012.

If you have any questions or comments, please feel free to contact me at the Nebraska District LCMS Office.

I hope and pray the information and suggestions will be helpful to you and your workers as you serve the Lord. Blessings to each of you in your ministry.

Paul S. Pettit, Treasurer
Nebraska District LCMS

Whatever your task, work heartily, as serving the Lord and not men, knowing that from the Lord you will receive the inheritance as your reward; you are serving the Lord Christ.

Colossians 3:23-24

2012 SUGGESTED COMPENSATION & BENEFIT GUIDELINES

**Suggested Salaries,
Reimbursements
and Benefits
for Professional Church Workers**

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Introduction

The Mission Statement of the Nebraska District reads, “*The Nebraska District LCMS resources leaders, congregations and related organizations in their mission of disciplining the saved, and proclaiming Christ to a lost and changing world.*” As a “resource to assist congregations/schools,” the District develops “Suggested Compensation and Benefit Guidelines” for congregations and schools offering an objective salary and benefit planning process for use in planning their workers’ compensation and benefits.

Scripture

The first step in salary administration in congregations/schools must be to focus on God’s Word where we read: “*Do not muzzle the ox while it is treading out the grain,*” and “*The worker deserves his wages*” (1 Timothy 5:18). The Apostle Paul also describes the worker as worthy of wages in 1 Corinthians 9:7-12.

Prayer

The second step is prayer. Ask the Lord’s guidance that His will be done as you begin planning salaries... “*asking God to fill you with the knowledge of His will through all spiritual wisdom and understanding*” (Colossians 1:9). Seek clarity of God’s will to ensure optimal stewardship of the financial resources that the Lord has provided to us. (See Matthew 25:14-30)

Guideline Intent

The information and worksheets which follow are only a guide for congregations/schools as they seek to establish equitable pay practices based on prevailing wages paid in congregations/schools and in secular jobs in Nebraska. **These guidelines are minimum suggested compensation levels. You are encouraged to go above the suggested amounts when it is appropriate. Properly paying your workers must take into account special circumstances, exceptional or extra effort or skills, special ministry needs, and other unique factors in your congregation, school, and/or community.** Using the guidelines will require effort, but that effort can lead to enhanced working relationships for congregations/schools and workers in the Lord’s Kingdom.

The responsible board or committee from your congregation/school should prepare and submit the compensation recommendations to the governing board or assembly. The responsible board or committee should also be the primary supporter for their recommendations at the governing board or assembly meeting.

Care Beyond Compensation

As each congregation/school calls professional church workers to serve in ministry, there is an opportunity and a responsibility for mutual care and concern. Each congregation/school is unique and each worker has unique needs which will determine specific ways to care and show concern. We encourage each congregation/school to establish a Professional Church Worker Support Committee to focus on the wellness of church workers and their families. It would be the responsibility of this committee to identify, develop, promote, and encourage opportunities for wellness. Suggestions include prayer for specific needs of workers and their families, providing family time, personal days, and financial support for continuing education and retreats. Each congregation/school is encouraged to be creative in caring.

Salary Planning Worksheet - Ordained Minister

Description	Amount
Base Salary	\$ 29,810
Years of Service (see page 5):	
___ Years (maximum of 15) at \$400 per year	_____
___ Years (in excess of 15) at \$300 per year	_____
Total Base Salary Before Suggested Additions = (A)	_____
	"Up to" percent used
Suggested Additions to Base (see page 5):	
Senior pastor - add <i>up to</i> 20% of (A)	_____
Unique ministry or gifts - add <i>up to</i> 15% of (A)	_____
Congregation size:	
300 - 500 baptized - add <i>up to</i> 5% of (A)	_____
501 - 1000 baptized - add <i>up to</i> 10% of (A)	_____
1001 and more baptized - add <i>up to</i> 15% of (A)	_____
Dual parish - add up to 15% of (A) for each additional parish	_____
Pastor providing administrative supervision (see page 5):	
1-3 school staff - add <i>up to</i> 15% of (A)	_____
4 or more school staff - add <i>up to</i> 25% of (A)	_____
Additional duties - add <i>up to</i> 10% of (A) for each activity	_____
Advanced degrees - add <i>up to</i> \$300 for every 9 credit hours	_____
Meritorious service - consider additions as appropriate:	
Meets expectations - No Additions	_____
Exceeds expectations - add <i>up to</i> 5% of (A)	_____
Outstanding service beyond expectations - add <i>up to</i> 10% of (A)	_____
Total Base Salary (A) Plus Suggested Additions = (B)	_____
Housing, Furnishing, and/or Utility Compensation (see page 6):	
Parsonage Provided:	
add <i>up to</i> 25% of (B) for furnishings and/or utilities	_____
Housing Compensation (no parsonage)	
Fixed Cash Amount	_____
Community with low housing costs - add <i>up to</i> 40% of (B)	_____
Community with moderate housing costs - add <i>up to</i> 55% of (B)	_____
Community with high housing costs - add <i>up to</i> 70% of (B)	_____
Total Housing, Furnishing, and/or Utility Compensation = (C)	_____
Concordia Retirement Plan Special Equalization (Offset) Payment (see page 6):	
Eligible workers - add 3% of (F) = (D)	_____
Total Compensation (B + C + D)	_____

Benefits Planning Worksheet - Ordained Minister

Description

Designation of Housing, Furnishing, and/or Utility Allowance for Tax Purposes:

Amount or percentage of base salary and housing (total B + C) designated by the governing body as housing, furnishing, and/or utility allowance = (E)

Computation of Concordia Plan Services "Compensation" for plan purposes:

	Parsonage Provided	Worker provides Own Home
Add: total base salary plus suggested additions - total (B)	<hr/>	<hr/>
Add: total housing, furnishing, and/or utility allowance - total (C)	<hr/>	<hr/>
Add: valuation of parsonage provided - Add 25% of (B)	<hr/>	N/A

Total Concordia Plan Services "Compensation" for Plan Purposes = (F)

Concordia Plan Services:

The Church's Plan:

Concordia Health Plan (Choice Option Provided = _____)	<hr/>
Concordia Retirement Plan (2012 rates)	<hr/>
Regular basis @ 8.7% of (F)	<hr/>
Full basis @ 11.7% of (F)	<hr/>
Retiree Medical Supplement (No additional cost)	<hr/>
Concordia Retirement Savings Plan- first 1% match (No additional cost)	<hr/>
Concordia Disability & Survivor Plan (2012 rates)	<hr/>
Worker with dependents - 2.25% of (F)	<hr/>
Worker without dependents - 1.2% of (F)	<hr/>
Concordia Retirement Savings Plan - Optional Employer Match	<hr/>
Optional 1% match (50% of 4%, less CRP 1% match)	<hr/>
Optional 2% match (50% of 6%, less CRP 1% match)	<hr/>

Alternative Packages:

Concordia Health Plan (Choice Option Provided = _____)	<hr/>
Concordia Retirement Plan (2012 rates)	<hr/>
Regular basis @ 7.5% of (F)	<hr/>
Full basis @ 10.5% of (F)	<hr/>
Concordia Disability & Survivor Plan (2012 rates)	<hr/>
Worker with dependents - 2.25% of (F)	<hr/>
Worker without dependents - 1.2% of (F)	<hr/>
Note - The Retiree Medical Supplement and the Concordia Retirement Savings Plan are not available with the alternative packages.	

Other Benefits Provided:

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

Expense Reimbursement Planning Worksheet - Ordained Minister

(Ministry expenses are the responsibility of the congregation)

Accountable Reimbursement Plan Information (see page 14):

Continuing Education Reimbursement	_____
Auto Expense Reimbursement:	
Reimbursement rate per mile	_____
Maximum Reimbursement of	_____
Professional Business Expense Reimbursement	
Books and Subscriptions	_____
Vestments	_____
Professional Dues	_____
Supplies and Materials	_____
Other: _____	_____

Compensation Guidelines

Suggested Minimum Base Salary Scale for Ordained Ministers

The base salary has been determined based upon a review of the compensation and benefit guidelines for adjacent and similar districts, as well as reflecting an adjustment for cost of living based upon the Consumer Price Index.

Completed Years in Ministry

Completed years in ministry include total years serving in the ministry, and should not be limited to years served at the worker's current location. Include years of service in other areas of church ministry. For example, years served as a called teacher, DCE, or another position should be credited in part or in full as years of congregational/school experience. Years of experience in other occupations may also be considered when determining credit for completed years in ministry.

Suggested Additions to Base Salary—Ordained Minister

Senior Pastor

A senior pastor is a pastor who supervises professional staff member(s). Because of the nature and added responsibilities of a senior pastor, consider adding *up to 20%* to the base salary.

Unique Ministry or Gifts

For unique or specialized ministry needs, especially those requiring specialized skills, experience, language, cultural awareness, etc., consider adding *up to 15%* to the base salary.

Congregation Size

Consider an addition to the base salary of each pastor for large congregations based upon baptized membership as shown below. In a dual parish (two or more), calculate the percentage on the sum of baptized membership at all parishes served. In multiple staff situations, consider the duties of the various staff members when determining the congregational size adjustment.

300-500 baptized	<i>up to 5%</i>
501-1000 baptized	<i>up to 10%</i>
1001 and more baptized	<i>up to 15%</i>

Multiple Parish

In a multiple parish consider adding *up to 15%* to the base salary for each additional parish.

Pastor Providing Administrative Supervision to School Staff

Consider an addition to the base salary for supervision of school staff as shown below:

	<u>No Principal</u>	<u>Principal on Staff</u>
1-3 school staff	<i>up to 15%</i>	<i>up to 5%</i>
4 or more school staff	<i>up to 25%</i>	<i>up to 10%</i>

Additional Duties

For those workers who have additional responsibilities, (i.e., educational ministry, youth ministry, music, athletic director, coach) consider an addition to the base salary of *up to* 10% for each activity.

Advanced Degrees

For workers having an advanced degree, additional compensation should be considered. Congregation/schools should consider paying annually, *up to* \$300 for every nine credit hours of post-graduate (post-seminary) degree education that is related to the ministry of the individual **and** that has prior approval and support of the board.

Meritorious Service

An addition to the base salary should be considered as appreciation for exceptional service.

Housing, Furnishing, and/or Utility Compensation (Please Do Not Overlook Housing Costs)

All workers furnishing their own housing should be compensated **above and beyond** the suggested base salary guidelines. This additional compensation is to provide a fair reimbursement of housing costs incurred by the worker. Carefully consider the total costs of your worker in providing his/her own home. Rent or mortgage payments, real estate taxes, utilities, furnishings, repairs, and other associated costs all impact your worker.

All workers provided a parsonage/teacherage should be supported **above and beyond** the suggested base salary guidelines to provide a fair reimbursement for utilities, furnishings and other associated costs incurred by the worker.

Ministers of the gospel (ordained or commissioned) have received special tax treatment under the Internal Revenue code. Action is required by the congregation/school to enable the worker to take advantage of tax benefits associated with the housing, furnishing, and/or utility compensation. Consider the taxation information on page 16 as you work within this portion of worker compensation.

Special Equalization (Offset) Payment

Ministers of the Gospel who were Concordia Retirement Plan (CRP) members on December 31, 1981, and who have continued to be members since that date are allowed to participate in the CRP either on “Full” basis, or on the “Regular” basis. The cost of the Retirement Plan “Full” basis is higher than the “Regular” basis. The special equalization (offset) payment is the difference in premiums paid for the “Full” basis and the “Regular” basis of participation in the CRP.

Ministers of the Gospel (Ordained and Commissioned) on the CRP “Regular” basis who are not reimbursed for the normal employer Social Security Tax match (currently 7.65%) , should receive the special equalization (offset) payment in addition to their regular salary. Workers on the CRP “Full” basis, workers on the CRP “Regular” basis who receive reimbursement for the normal employer Social Security Tax match (currently 7.65%), and lay workers **do not** receive this additional payment.

Employers who reimburse their Ministers of the Gospel for the normal employer Social Security Tax match (currently 7.65%) have fulfilled their obligation and do not have to pay the special equalization (offset) payment.

The special equalization (offset) payment is computed as follows:

WORKER WITH HOUSING ALLOWANCE:

$(\text{Salary} + \text{Housing Allowance}) \times 3.0\% = \text{Special Equalization (Offset) Payment}$

WORKER IN PARSONAGE/TEACHERAGE:

$(\text{Salary} + \text{Furnishing/Utility allowance} + 25\% \text{ of salary}) \times 3.0\% = \text{Special Equalization (Offset) Payment}$

Note—The Concordia Retirement Plan no longer distinguishes between married and single workers.

The special equalization (offset) rates given above are the 2012 rates. The special equalization (offset) payment is reported as additional **salary** on a worker's year-end W-2 form.

Tax-Sheltered Annuity

One option to assist your worker with tax deferred savings is the Tax-Sheltered Annuity (TSA). TSA's are available to employees of tax-exempt organizations under section 403(b) of the Internal Revenue Code. Qualified employees can make an election to defer a portion of their taxable salary and request the employer to contribute the deferral to the TSA plan.

Concordia Plan Services provides the Concordia Retirement Savings Plan (CRSP) for participants in "The Church's Plan." CRSP is a tax-sheltered annuity program established under Section 403(b) of the Internal Revenue Code, and includes the opportunity for eligible workers to save for their retirement with a partial match provided through the plan. Employers may also elect to increase the match to specified levels as part of the plan.

The Internal Revenue Service has established specific requirements on employers providing section 403(b) plans. The requirements shift certain Administration and Compliance Requirements to the employer. Review the information provided by Concordia Plan Services and obtain appropriate professional advice to ensure you are in compliance with the new requirements.

Congregations and schools are strongly encouraged to participate in The Church's Plan, providing an opportunity for their workers to participate in the CRSP Tax-Sheltered Annuity and benefiting the workers otherwise eligible through the Retiree Medical Supplement.

Worker Savings Plans

In addition to tax-deferred savings plans, congregations/schools are encouraged to offer their workers the opportunity to have funds withheld from their paychecks and deposited by the congregation/school directly into the worker's savings or investment accounts. Financial planners will suggest that funds withheld from a paycheck and "never seen by the worker" provide one of the biggest opportunities for a worker to develop and maintain a personal savings plan.

Salary Planning Worksheet - Commissioned Minister

Description	Amount
Base Salary	\$ 25,340
Years of Service (see page 11):	
___ Years (maximum of 15) at \$340 per year	_____
___ Years (in excess of 15) at \$255 per year	_____
Total Base Salary Before Suggested Additions = (A)	_____
	"Up to" percent used
Suggested Additions to Base (see page 11):	
Teacher serving as a principal:	
1-3 school rooms - add up to 15% of (A)	_____
4 or more school rooms - add up to 25% of (A)	_____
Unique ministry or gifts - add up to 15% of (A)	_____
Additional duties - add up to 10% of (A) for each activity	_____
Advanced degrees - add up to \$300 for every 9 credit hours	_____
Meritorious service - consider additions as appropriate:	
Meets expectations - No Additions	_____
Exceeds expectations - add up to 5% of (A)	_____
Outstanding service beyond expectations - add up to 10% of (A)	_____
Total Base Salary (A) Plus Suggested Additions = (B)	_____
Housing, Furnishing, and/or Utility Compensation (see page 12):	
Teacherage Provided:	
add up to 25% of (B) for furnishings and/or utilities	_____
Housing Compensation (no teacherage)	
Fixed Cash Amount	_____
Community with low housing costs - add up to 40% of (B)	_____
Community with moderate housing costs - add up to 55% of (B)	_____
Community with high housing costs - add up to 70% of (B)	_____
Total Housing, Furnishing, and/or Utility Compensation = (C)	_____
Concordia Retirement Plan Special Equalization (Offset) Payment (see page 12):	
Eligible workers - add 3% of (F) = (D)	_____
Total Compensation (B + C + D)	_____

Benefits Planning Worksheet - Commissioned Minister

Description

Designation of Housing, Furnishing, and/or Utility Allowance for Tax Purposes:

Amount or percentage of base salary and housing (total B + C) designated by the governing body as housing, furnishing, and/or utility allowance = (E)

Computation of Concordia Plan Services "Compensation" for plan purposes:

	Parsonage Provided	Worker provides Own Home
Add: total base salary plus suggested additions - total (B)	<hr/>	<hr/>
Add: total housing, furnishing, and/or utility allowance - total (C)	<hr/>	<hr/>
Add: valuation of teacherage provided - Add 25% of (B)	<hr/>	N/A
Total Concordia Plan Services "Compensation" for Plan Purposes = (F)	<hr/>	<hr/>

Concordia Plan Services:

The Church's Plan:

Concordia Health Plan (Choice Option Provided = _____)	<hr/>
Concordia Retirement Plan (2012 rates)	
Regular basis @ 8.7% of (F)	<hr/>
Full basis @ 11.7% of (F)	<hr/>
Retiree Medical Supplement (No additional cost)	
Concordia Retirement Savings Plan- first 1% match (No additional cost)	
Concordia Disability & Survivor Plan (2012 rates)	
Worker with dependents - 2.25% of (F)	<hr/>
Worker without dependents - 1.2% of (F)	<hr/>
Concordia Retirement Savings Plan - Optional Employer Match	
Optional 1% match (50% of 4%, less CRP 1% match)	<hr/>
Optional 2% match (50% of 6%, less CRP 1% match)	<hr/>

Alternative Packages:

Concordia Health Plan (Choice Option Provided = _____)	<hr/>
Concordia Retirement Plan (2012 rates)	
Regular basis @ 7.5% of (F)	<hr/>
Full basis @ 10.5% of (F)	<hr/>
Concordia Disability & Survivor Plan (2012 rates)	
Worker with dependents - 2.25% of (F)	<hr/>
Worker without dependents - 1.2% of (F)	<hr/>

Note - The Retiree Medical Supplement and the Concordia Retirement Savings Plan are not available with the alternative packages.

Other Benefits Provided:

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

Expense Reimbursement Planning Worksheet - Commissioned Minister

(Ministry expenses are the responsibility of the school)

Accountable Reimbursement Plan Information (see page 14):

Continuing Education Reimbursement	_____
Auto Expense Reimbursement:	
Reimbursement rate per mile	_____
Maximum Reimbursement of	_____
Professional Business Expense Reimbursement	
Books and Subscriptions	_____
Professional Dues	_____
Supplies and Materials	_____
Other: _____	_____

Compensation Guidelines

Suggested Minimum Base Salary Scale for Commissioned Ministers (Teacher, DCE, DCO, Deacon, Lay Minister, etc.)

The base salary has been determined based upon a review of the compensation and benefit guidelines for adjacent and similar districts as well as reflecting an adjustment for cost of living based upon the Consumer Price Index. The base salary represented here reflects our recommendation for the minimum compensation of a commissioned worker. We recognize that some schools have determined that teachers are part time (10 month) workers and therefore adjust the guidelines accordingly. Employers must understand that workers paid on a ten month basis should be fully released during the two “off months,” with no obligations to the school or church.

Complete Years in Ministry

Completed years in ministry include total years serving in the ministry, and should not be limited to years served at the worker’s current location. Include years of service in other areas of church ministry. For example, years served as a called teacher, DCE, or another position should be credited in part or in full as years of congregational/school experience. Years of experience in other occupations may also be considered when determining credit for completed years in ministry.

Suggested Additions to Base Salary—Commissioned Minister

Principals—Administrative Time

Because of the growing demands placed on principals to effectively administer a school, time off during the day from teaching duties for administration is strongly recommended.

Schools with 100-150 students should work toward allowing 50% of their principal’s time for administrative responsibilities. Schools with over 150 students should work toward allowing 90-100% of their principal’s time for administration, thereby relieving him/her from most regular teaching assignments.

Teacher Serving as a Principal

Because of the nature and added responsibilities of a teacher serving as principal, consider an addition to the base salary as shown below:

1-3 school rooms	<i>up to 15%</i>
4 or more school rooms	<i>up to 25%</i>

Unique Ministry or Gifts

For unique or specialized ministry needs, especially those requiring specialized skills, experience, language, cultural awareness, etc., consider adding *up to 15%* to the base salary.

Additional Duties

For those workers who have additional responsibilities, (i.e., educational ministry, youth ministry, music, athletic director, coach) consider an addition to the base salary of *up to 10%* for each activity.

Advanced Degrees

For workers having an advanced degree, additional compensation should be considered. Congregations/schools should consider paying annually, *up to* \$300 for every nine credit hours of post-graduate (post-seminary) degree education that is related to the ministry of the individual **and** that has prior approval and support of the board.

Meritorious Service

An addition to the base salary should be considered as appreciation for exceptional service.

Housing, Furnishing, and/or Utility Compensation (Please Do Not Overlook Housing Costs)

All workers furnishing their own housing should be compensated **above and beyond** the suggested base salary guidelines. This additional compensation is to provide a fair reimbursement of housing costs incurred by the worker. Carefully consider the total costs of your worker in providing his/her own home. Rent or mortgage payments, real estate taxes, utilities, furnishings, repairs, and other associated costs all impact your worker.

All workers provided a parsonage/teacherage should be supported **above and beyond** the suggested base salary guidelines to provide a fair reimbursement for utilities, furnishings, and other associated costs incurred by the worker.

Ministers of the gospel (ordained or commissioned) have received special tax treatment under the Internal Revenue code. Action is required by the congregation/school to enable the worker to take advantage of tax benefits associated with the housing, furnishing, and/or utility compensation. Consider the taxation information on page 16 as you work within this portion of worker compensation.

Special Equalization (Offset) Payment

Ministers of the Gospel who were Concordia Retirement Plan (CRP) members on December 31, 1981, and who have continued to be members since that date are allowed to participate in the CRP either on “Full” basis, or on the “Regular” basis. The cost of the Retirement Plan “Full” basis is higher than the “Regular” basis. The special equalization (offset) payment is the difference in premiums paid for the “Full” basis and the “Regular” basis of participation in the CRP.

Ministers of the Gospel (Ordained and Commissioned) on the CRP “Regular” basis who are not reimbursed for the normal employer Social Security Tax match (currently 7.65%) , should receive the special equalization (offset) payment in addition to their regular salary. Workers on the CRP “Full” basis, workers on the CRP “Regular” basis who receive reimbursement for the normal employer Social Security Tax match (currently 7.65%), and lay workers **do not** receive this additional payment.

Employers who reimburse their Ministers of the Gospel for the normal employer Social Security Tax match (currently 7.65%) have fulfilled their obligation and do not have to pay the special equalization (offset) payment.

The special equalization (offset) payment is computed as follows:

WORKER WITH HOUSING ALLOWANCE:

$$(\text{Salary} + \text{Housing Allowance}) \times 3.0\% = \text{Special Equalization (Offset) Payment}$$

WORKER IN PARSONAGE/TEACHERAGE:

$$(\text{Salary} + \text{Furnishing/Utility allowance} + 25\% \text{ of salary}) \times 3.0\% = \text{Special Equalization (Offset) Payment}$$

Note—The Concordia Retirement Plan no longer distinguishes between married and single workers.

The special equalization (offset) rates given above are the 2012 rates. The special equalization (offset) payment is reported as additional **salary** on a worker's year-end W-2 form.

Tax-Sheltered Annuity

One option to assist your worker with tax deferred savings is the Tax-Sheltered Annuity (TSA). TSA's are available to employees of tax-exempt organizations under section 403(b) of the Internal Revenue Code. Qualified employees can make an election to defer a portion of their taxable salary and request the employer to contribute the deferral to the TSA plan.

Concordia Plan Services provides the Concordia Retirement Savings Plan (CRSP) for participants in "The Church's Plan." CRSP is a tax-sheltered annuity program established under Section 403(b) of the Internal Revenue Code, and includes the opportunity for eligible workers to save for their retirement with a partial match provided through the plan. Employers may also elect to increase the match to specified levels as part of the plan.

The Internal Revenue Service has established specific requirements on employers providing section 403(b) plans. The requirements shift certain Administration and Compliance Requirements to the employer. Review the information provided by Concordia Plan Services and obtain appropriate professional advice to ensure you are in compliance with the new requirements.

Congregations and schools are strongly encouraged to participate in The Church's Plan, providing an opportunity for their workers to participate in the CRSP Tax-Sheltered Annuity and benefiting the workers otherwise eligible through the Retiree Medical Supplement.

Worker Savings Plans

In addition to tax-deferred savings plans, congregations/schools are encouraged to offer their workers the opportunity to have funds withheld from their paychecks and deposited by the congregation/school directly into the worker's savings or investment accounts. Financial planners will suggest that funds withheld from a paycheck and "never seen by the worker" provide one of the biggest opportunities for a worker to develop and maintain a personal savings plan.

Reimbursement Guidelines

Congregations/schools are encouraged to review the Congregational Treasurer's Manual, especially as it relates to business expenses and accountable plans.

Mileage

Reimbursement of business miles driven for **all** church workers is recommended. The daily commute between home and office is a personal expense and should not be reimbursed.

We recommend reimbursing each worker based on the actual miles driven. A standard rate per mile can be set. (The Internal Revenue Service standard business mileage rate for business miles driven on or after July 1, 2011, is \$.555 per mile.) A mileage log should be maintained to substantiate all business miles. If the accountable plan reimbursement method is used, no tax reporting is required.

Another method often used is simply allowing a flat amount to be paid monthly to the worker. **This method is not recommended and results in tax consequences to the worker. It may also result in tax consequences to the congregation/school in certain circumstances.** This method **requires** the payment to be included as additional compensation on a worker's W-2 form, and is taxable for federal and state income taxes, as well as Social Security/Medicare or self-employment taxes.

Auto Leasing

Some congregations/schools find it advantageous to purchase their own vehicle for worker business miles. Be aware of Internal Revenue Service requirements regarding personal use of these congregation/school-owned vehicles. Contact the District Office if you would like more information.

Conventions and Conferences

Attendance at approved conventions, retreats, conferences, or workshops is congregational business and should not be treated as a part of the worker's vacation or expected to be attended at his/her personal expense. Congregations/Schools are encouraged to provide funding to pay or reimburse for expenses such as travel, meals, lodging, registration, etc. Attendance at approved conventions and conferences is beneficial to the worker and the ministry of the congregation/school.

Continuing Education

Continuing education is increasingly important in every occupation and is necessitated by the complexities and changes characteristic to modern life. Continuing education for the worker benefits the congregation's and/or school's ministry. Congregations should budget to provide opportunities and financial assistance for their workers to take advantage of approved professional growth opportunities. **This should not be vacation time.**

Other Expenses

Congregations/schools should provide financial assistance for their professional church workers through partial or full reimbursement of professional business expenses such as dues, subscriptions, resource materials, etc. If you would like additional information on expense reimbursement programs, please contact the District Office.

Taxes

Congregations/schools are encouraged to review the Congregational Treasurer's Manual and the Taxes and Ministers booklet as they consider the issue of taxes.

Social Security Taxes

Ministers of the Gospel

The following individuals who are listed on Synod's roster and in the exercise of ministry are considered Ministers of the Gospel under the Internal Revenue Code:

- Ministers of Religion—Ordained
- Ministers of Religion — Commissioned
 - Certified Teachers
 - Directors of Christian Education
 - Deaconesses
 - Directors of Christian Outreach
 - Certified Lay Ministers
 - Parish Assistants
 - Directors of Parish Music
 - Directors of Family Life Ministry

Ministers of the Gospel have received special tax treatment under the Internal Revenue Code. Ministers of the Gospel are employees, however the special treatment requires that Ministers of the Gospel be "self-employed" for income tax withholding and subject to "self-employment" tax, not Social Security/Medicare tax. Therefore, Ministers of the Gospel must compute and pay quarterly estimated tax payments. As an alternative, Ministers of the Gospel may request their congregation/school to voluntarily withhold and deposit federal and state taxes. A request for voluntary withholding does **not** change their self-employment status. As a Minister of the Gospel, Social Security and Medicare tax **must not** be withheld. However, the self-employment tax can and should be withheld as Federal Income Tax if voluntary withholding has been requested. A request for voluntary withholding should be in the form of an amount to be withheld per paycheck, with any self-employment tax included with the federal income tax withholding amount. Congregations/schools should deposit voluntary withholding as if it were normal payroll tax withholding, using the same deposit requirements and reporting on the required quarterly and annual payroll tax returns.

Congregations/schools wishing to reimburse the worker for all or part of his/her self-employment taxes may do so. This reimbursement is considered additional salary for tax purposes.

Opposition to Social Security

The Synod encourages participation in Social Security. An ordained or commissioned minister who claims a conscientious opposition on religious grounds to the acceptance of Social Security benefits may be called upon by the Internal Revenue Service or Social Security Administration to justify his/her opposition. It may be necessary for him/her to provide explanations to them. The worker should be aware that in view of Synod's position, its officials **cannot** act to aid any ministers claiming exemption from Social Security.

Vicars

Vicars are treated as lay employees for tax purposes. Therefore, the employer is required to withhold the worker’s share of Social Security and Medicare taxes from compensation and any applicable income taxes. The employer’s share of Social Security and Medicare taxes must be paid by the congregation/school.

Taxation of Housing Allowance

Ministers of the Gospel

Ministers of the Gospel (Ordained or Commissioned as outlined under “Social Security Taxes”) have been granted favorable tax treatment by the Internal Revenue Service for designated housing allowances received pursuant to official action (resolution) evidenced in the minutes of the governing body of the employer (voters’ assembly, board of directors, etc.) This designation and official action **cannot** be made retroactively.

Sample Housing Allowance Resolutions

All Employed Ministers—Stated Dollar Amount

RESOLVED, that (name of congregation/school), authorizes and establishes the following individual(s) housing allowance for the year 20xx:

Name _____	Amount _____
Name _____	Amount _____
Name _____	Amount _____
Name _____	Amount _____

The housing allowance will be paid from _____, 20xx to December 31, 20xx

All Employed Ministers—Stated Percentage

RESOLVED, that (name of congregation/school), as a standing resolution to remain in force and effect until such time as amended or revoked, hereby authorizes and establishes a housing allowance for each ordained, commissioned, or certified lay minister of religion at any time serving it in an amount each year equal to ____ percent of that person’s gross annual compensation. (Congregation/school should designate what is included in “gross annual compensation.”)

Individual Minister—Stated Dollar Amount

RESOLVED, that (name of congregation/school), as a standing resolution to remain in force and effect until such time as amended or revoked, hereby authorizes and establishes a housing allowance for (individual’s name) at any time serving it in the amount of \$_____ per year.

Individual Minister—Stated Percentage

RESOLVED, that (name of congregation/school), as a standing resolution to remain in force and effect until such time as amended or revoked, hereby authorizes and establishes a housing allowance for (individual's name) for the duration of service in an amount each year equal to ____ percent of that person's annual compensation.

In addition to standing resolutions, the sample resolutions could be adopted annually to reflect revised annual requests for housing allowance amounts by the minister.

Certain Tax Advantages

The housing allowance approved pursuant to official action by the employer is **excluded** from income taxable compensation of the worker to the extent that: (1) the funds are actually used to provide a home (rent, mortgage payments, utilities, furnishings, real estate taxes, repairs, etc.), and (2) the funds do not exceed the fair rental value for the residence occupied plus utilities and furnishings. The "Clergy Housing Allowance Clarification Act of 2002," signed into law May 20, 2002, reinstated the fair market rental value limitation. The limitation must be considered by ministers as they prepare their tax projections. The worker is responsible for supporting actual use of the funds for housing, and for determination of the fair rental value of the home. If the actual expense is less than the housing allowance provided, the worker should report the excess as other income on their personal income tax return.

Although excludable from income taxes, the housing allowance is fully taxable for self-employment tax purposes.

Vicars

Currently, vicars do not enjoy a tax exclusion for a housing allowance. They must consider any housing allowance received as additional salary. No exclusion for amounts spent on housing exists. Any "housing allowance" paid to vicars should be included as part of the regular salary on his W-2 form. Employee and employer Social Security and Medicare taxes are to be withheld/paid on this allowance.

Fringe Benefit Guidelines

Vacation

The following vacation schedule is a recommended minimum:

Total Years of Church Service*	Recommended Minimum Weeks of Vacation (incl. Sundays)
From 0 to 5 years	2 weeks
Over 5 up to 10 years	3 weeks
Over 10 up to 25 years	4 weeks
More than 25 years	5 weeks

*This would include total years the worker has been in ministry.

Congregations/schools are encouraged to provide new workers vacation after six months of service and not wait until the following year for their first vacation.

Sick Leave

Congregations/Schools are encouraged to develop a policy for sick leave appropriate to the needs of the worker, congregation/school, and community.

Concordia Plan Services

Each congregation is encouraged to join “The Church’s Plan” through Concordia Plan Services as the fringe benefit package provided for its workers. Concordia Plan Services offers retirement, disability, and a variety of health plan options to assist congregations/schools, including qualifying High Deductible Plans, Flexible Spending Accounts, Health Reimbursement Arrangements, and Health Savings Accounts.

Concordia Plan Services offers an employer the opportunity to join The Church’s Plan, or remain part of an alternative package. The Church’s Plan and the alternative packages include: 1) the Concordia Health Plan, 2) the Concordia Retirement Plan, and 3) the Concordia Disability and Survivor Plan. Concordia Plan Services has developed enhancements to the Concordia Retirement Plan for employers who elect to become participants in The Church’s Plan. The primary enhancements involve the Retiree Medical Supplement (RMS) and the Concordia Retirement Savings Plan (CRSP). Employers who do not elect into The Church’s Plan will not be able to offer the enhancements to their workers. Minimum participation and funding requirements are defined based upon the package selected.

In addition, Concordia Plan Services continues to provide LCMS employers the opportunity to choose from several plan options for 2012. Congregations and schools should carefully consider the plan options as part of their overall review of worker benefits.

The benefit package elected by the congregation/school **must** be applied consistently to **all workers** of the congregation/school. The congregation/school cannot provide “full family” premiums for some workers and require others to pick up a portion of their premium.

If a congregation/school has chosen “worker only” health coverage and some workers are purchasing dependent coverage themselves, **significant tax savings** can be achieved by establishing Personal Spending Accounts which are available through Concordia Plan Services. Personal Spending Accounts allow the worker to pay health premiums and expenses with pre-tax dollars rather than after-tax dollars. Contact your local tax professional for guidance.

Congregations/schools electing to reduce their health coverage to “worker only status” are strongly urged to increase salaries **above and beyond** guidelines to assist with the out-of-pocket health premiums, deductibles, and other health expenses that the worker must pay. This additional salary should not only be paid the first year of reduced coverage, but also each subsequent year.

Other

Vacancy Pastor’s Compensation

We recommend that a vacancy pastor’s compensation be approximately 50% of the former pastor’s base salary. Adjustments to the 50% rate of pay should be made based upon the facts and circumstances of the specific situation. **In addition, if other regular staff are asked to assume additional duties during a vacancy, their compensation should be adjusted accordingly.** Appropriate mileage reimbursement should also be paid for actual miles driven to serve the vacancy. Any other expenses associated with serving a vacancy should also be reimbursed.

Guest Pastor Fees

We recommend that the honorarium for guest or substitute pastors be at least \$100.00 for the first service and \$50.00 for each subsequent service. A reimbursement for travel should also be considered. The Internal Revenue Service standard business mileage rate for business miles driven on or after July 1, 2011, is \$.555 per mile.

Church Support Staff Salary Suggestions

Many factors impact the compensation level for lay ministry and other support staff workers in the local congregation or school. This may include full time lay positions that oversee primary ministry leadership positions. The many variables associated with compensation in this area require that significant consideration be given to the compensation levels for similar positions in the local community.

Sample Applications of the Compensation and Benefit Guidelines

Ordained Minister

Reverend B. Good graduated from the seminary and was ordained in 1990. He has been serving the Lord as pastor of Our Redeemer Lutheran Church since 1990. Pastor Good is married and has 2 children. He enjoys serving the Lord at Our Redeemer Lutheran Church, spending time with his family, and fishing. His parish continues to grow and currently has 350 baptized members. During 2011, Reverend B. Good worked exceptionally hard to develop a lay leader outreach program to the growing Hispanic population in his community. His skills with the Spanish language were instrumental in beginning this new outreach ministry. The budget planning group (Elders, Stewardship Board, Personnel Committee, etc.) is in the process of determining compensation levels for 2012 and plans to follow the recommendations of the *2012 Suggested Compensation and Benefit Guidelines*. Our Redeemer has elected to participate in The Church's Plan. The congregation has evaluated the housing costs in the community and determined that housing costs are in the "moderate" range. In addition, the congregation has established a policy where they provide housing compensation and designate a housing allowance in the amount of 53% of base salary, including any suggested additions to base salary. Determine appropriate compensation and benefit amounts. See the completed sample salary and benefits planning worksheets beginning on page 21.

Commissioned Minister

Miss T. Acher has been teaching at St. Paul Lutheran School since she graduated from Concordia University, Seward, and was commissioned in 1985. Miss T. Acher is single and enjoys any outdoor activity when not teaching at St. Paul. In addition to her teaching duties, Miss T. Acher coaches the basketball team. Her school is in the process of establishing budget numbers for 2012 and would like assistance in order to maintain compensation levels at the recommended levels found in the *2012 Suggested Compensation and Benefit Guidelines*. St. Paul has elected to participate in The Church's Plan. In addition, her school has determined that necessary housing compensation for the community is \$8,400 per year, and that all Ministers of the Gospel serving at St. Paul Lutheran School should have 40% of base salary, including any suggested additions to base salary, and the housing compensation amount, designated as housing allowance. St. Paul Lutheran School is a strong supporter of worker participation in their own retirement savings. Therefore, St. Paul has elected to participate in the CRSP Optional Matching Contribution for its workers equal to 50% of the next 4% (above first 2%) of compensation contributed by the worker. Miss T. Acher has decided to contribute 14% of her base compensation into CRSP. Determine appropriate compensation and benefit amounts. See the completed sample salary and benefits planning worksheets beginning on page 24.

Salary Planning Worksheet - Reverend B. Good

Description	Amount
Base Salary	\$ 29,810
Years of Service (see page 5):	
<u>15</u> Years (maximum of 15) at \$400 per year	6,000
<u>7</u> Years (in excess of 15) at \$300 per year	2,100
Total Base Salary Before Suggested Additions = (A)	37,910
	"Up to" percent used
Suggested Additions to Base (see page 5):	
Senior pastor - add up to 20% of (A)	-
Unique ministry or gifts - add up to 15% of (A)	7% 2,654
Congregation size:	
300 - 500 baptized - add up to 5% of (A)	5% 1,896
501 - 1000 baptized - add up to 10% of (A)	-
1001 and more baptized - add up to 15% of (A)	-
Dual parish - add up to 15% of (A) for each additional parish	-
Pastor providing administrative supervision (see page 5):	
1-3 school staff - add up to 15% of (A)	-
4 or more school staff - add up to 25% of (A)	-
Additional duties - add up to 10% of (A) for each activity	-
Advanced degrees - add up to \$300 for every 9 credit hours	-
Meritorious Service - consider additions as appropriate:	
Meets expectations - No additions	-
Exceeds expectations - add up to 5% of (A)	3% 1,137
Outstanding service beyond expectations - add up to 10% of (A)	-
Total Base Salary (A) Plus Suggested Additions = (B)	43,597
Housing, Furnishing, and/or Utility Compensation (see page 6):	
Parsonage Provided:	
add up to 25% of (B) for furnishings/utility compensation	-
Housing Compensation (no parsonage)	
Fixed Cash Amount	-
Community with low housing costs - add up to 40% of (B)	-
Community with moderate housing costs - add up to 55% of (B)	53% 23,106
Community with high housing costs - add up to 70% of (B)	-
Total Housing, Furnishing, and/or Utility Compensation = (C)	23,106
Concordia Retirement Plan Special Equalization (Offset) Payment (see page 6):	
Eligible workers - add 3% of (F) = (D)	2,001
Total Compensation (B + C + D)	\$ 68,704

Benefits Planning Worksheet - Reverend B. Good

Description

Designation of Housing, Furnishing, and/or Utility Allowance for Tax Purposes:

Amount or percentage of base salary and housing (total B + C) designated by the governing body as housing, furnishing, and/or utility allowance = (E) \$ 23,106

Computation of Concordia Plan Services "Compensation" for plan purposes:

	Parsonage Provided	Worker pro- vides Own Home
Add: total base salary plus suggested additions - total (B)		43,597
Add: total housing, furnishing, and/or utility allowance - total (C)		23,106
Add: valuation of parsonage provided - Add 25% of (B)		N/A
Total Concordia Plan Services "Compensation" for Plan Purposes = (F)		\$ 66,703

Concordia Plan Services:

The Church's Plan:

Concordia Health Plan (Choice Option Provided = <u> B </u>)		18,528
Concordia Retirement Plan (2012 rates)		
Regular basis @ 8.7% of (F)		5,803
Full basis @ 11.7% of (F)		
Retiree Medical Supplement (No additional cost)		
Concordia Retirement Savings Plan- first 1% match (No additional cost)		
Concordia Disability & Survivor Plan (2012 rates)		
Worker with dependents - 2.25% of (F)		1,501
Worker without dependents - 1.2% of (F)		
Concordia Retirement Savings Plan - Optional Employer Match		
Optional 1% match (50% of 4%, less CRP 1% match)		
Optional 2% match (50% of 6%, less CRP 1% match)		

Alternative Packages:

Concordia Health Plan (Choice Option Provided = _____)		
Concordia Retirement Plan (2012 rates)		
Regular basis @ 7.5% of (F)		
Full basis @ 10.5% of (F)		
Concordia Disability & Survivor Plan (2012 rates)		
Worker with dependents - 2.25% of (F)		
Worker without dependents - 1.2% of (F)		

Note - The Retiree Medical Supplement and the Concordia Retirement Savings Plan are not available with the alternative Packages.

Other Benefits Provided:

Expense Reimbursement Planning Worksheet - Reverend B. Good

(Ministry expenses are the responsibility of the congregation)

Accountable Reimbursement Plan Information (see page 14):

Continuing Education Reimbursement	<u>1,350</u>
Auto Expense Reimbursement:	
Reimbursement rate per mile	<u>0.555</u>
Maximum Reimbursement of	<u>3,500</u>
Professional Business Expense Reimbursement	
Books and Subscriptions	<u>150</u>
Vestments	<u>100</u>
Professional Dues	<u>75</u>
Supplies and Materials	<u>225</u>
Other: _____	<u>50</u>

Salary Planning Worksheet - Miss T. Acher

Description	Amount
Base Salary	\$ 25,340
Years of Service (see page 11):	
<u>15</u> Years (maximum of 15) at \$340 per year	<u>5,100</u>
<u>12</u> Years (in excess of 15) at \$255 per year	<u>3,060</u>
Total Base Salary Before Suggested Additions = (A)	<u>33,500</u>
	<u>"Up to" percent used</u>
Suggested Additions to Base (see page 11):	
Teacher serving as a principal:	
1-3 school rooms - add up to 15% of (A)	<u> </u>
4 or more school rooms - add up to 25% of (A)	<u> </u>
Unique ministry or gifts - add up to 15% of (A)	<u> </u>
Additional duties - add up to 10% of (A) for each activity	<u>8.00% 2,680</u>
Advanced degrees - add up to \$300 for every 9 credit hours	<u> </u>
Meritorious Service - consider additions as appropriate:	
Meets expectations - No additions	<u> </u>
Exceeds expectations - add up to 5% of (A)	<u> </u>
Outstanding service beyond expectations - add up to 10% of (A)	<u> </u>
Total Base Salary (A) Plus Suggested Additions = (B)	<u>\$ 36,180</u>
Housing, Furnishing, and/or Utility Compensation (see page 12):	
Teacherage Provided:	
add up to 25% of (B) for furnishings and/or utilities compensation	<u> </u>
Housing Compensation (no teacherage)	
Fixed Cash Amount	<u>8,400</u>
Community with low housing costs - add up to 40% of (B)	<u> </u>
Community with moderate housing costs - add up to 55% of (B)	<u> </u>
Community with high housing costs - add up to 70% of (B)	<u> </u>
Total Housing, Furnishing, and/or Utility Compensation = (C)	<u>8,400</u>
Concordia Retirement Plan Special Equalization (Offset) Payment (see page 12):	
Eligible workers - add 3% of (F) = (D)	<u>1,337</u>
Total Compensation (B + C + D)	<u>\$ 45,917</u>

Benefits Planning Worksheet - Miss T. Acher

Description

Designation of Housing, Furnishing, and/or Utility Allowance for Tax Purposes:

Amount or percentage of base salary and housing (total B + C) designated by the governing body as housing, furnishing, and/or utility allowance = (E) \$ 17,832

Computation of Concordia Plan Services "Compensation" for plan purposes:

	Parsonage Provided	Worker pro- vides Own Home
Add: total base salary plus suggested additions - total (B)		36,180
Add: total housing, furnishing, and/or utility allowance - total (C)		8,400
Add: valuation of teacherage provided - Add 25% of (B)		N/A
Total Concordia Plan Services "Compensation" for Plan Purposes = (F)		\$ 44,580

Concordia Plan Services:

The Church's Plan:

Concordia Health Plan (Choice Option Provided = <u> B </u>)		6,924
Concordia Retirement Plan (2012 rates)		
Regular basis @ 8.7% of (F)		3,878
Full basis @ 11.7% of (F)		
Retiree Medical Supplement (No additional cost)		
Concordia Retirement Savings Plan- first 1% match (No additional cost)		
Concordia Disability & Survivor Plan (2012 rates)		
Worker with dependents - 2.25% of (F)		
Worker without dependents - 1.2% of (F)		535
Concordia Retirement Savings Plan - Optional Employer Match		
Optional 1% match (50% of 4%, less CRP 1% match)		
Optional 2% match (50% of 6%, less CRP 1% match)		892

Alternative Packages:

Concordia Health Plan (Choice Option Provided = _____)		
Concordia Retirement Plan (2012 rates)		
Regular basis @ 7.5% of (F)		
Full basis @ 10.5% of (F)		
Concordia Disability & Survivor Plan (2012 rates)		
Worker with dependents - 2.25% of (F)		
Worker without dependents - 1.2% of (F)		

Note - The Retiree Medical Supplement and the Concordia Retirement Savings Plan are not available with the alternative Packages.

Other Benefits Provided:

Expense Reimbursement Planning Worksheet - Miss T. Acher

(Ministry expenses are the responsibility of the school)

Accountable Reimbursement Plan Information (see page 14):

Continuing Education Reimbursement	<u>1,350</u>
Auto Expense Reimbursement:	
Reimbursement rate per mile	<u>0.555</u>
Maximum Reimbursement of	<u>2,250</u>
Professional Business Expense Reimbursement	
Books and Subscriptions	<u>200</u>
Professional Dues	<u>100</u>
Supplies and Materials	<u>400</u>
Other: _____	<u>100</u>