

2024 GUIDELINES FOR DEACONS

Compensation for a Minister of Word and Service (Deacon)

Defined Compensation: Defined Compensation is the basis for calculating the ELCA benefits program contribution amounts. According to Portico Benefit Services, Defined Compensation includes the following:

- a) Total Base Salary BEFORE any employee pre-tax contributions have been deducted.

For Deacons, Defined Compensation **does NOT** include:

- b) The employer portion of Social Security.
- c) Congregational (employer) contributions to the ELCA Retirement plan or other retirement plan.
- d) Reimbursements or expense allowances (mileage, books, continuing ed., etc.)

Deacons are considered regular employees for social security purposes. The worksheet provided does not include the employer portion of social security which will be an additional cost to the employer.

New This Year: The increase for years of experience is now patterned the same as for Ministers of Word and Sacrament (Pastors). There is a 2% per year increase for the first ten years and a 1.5% per year increase for years 11-20. Deacons and their ministry site should develop a plan for experience increases after year 20.

Salary Table: This table may be used as a guideline for a deacon's salary. It may also be a suitable guideline for determining the compensation of other church professionals. The range shows a recommendation for those with a bachelor's degree with cost of living increase of 2% to those with a master's degree with a cost of living increase of 5% compared to 2023.

Years		2023 Guidelines				2024 Salary Ranges	
0		\$ 40,845	\$ 44,861			\$ 41,670	\$ 47,104
1		\$ 41,580	\$ 45,596			\$ 42,503	\$ 48,046
2		\$ 42,315	\$ 46,331			\$ 43,337	\$ 48,988
3		\$ 43,050	\$ 47,066			\$ 44,170	\$ 49,930
4		\$ 43,785	\$ 47,801			\$ 45,004	\$ 50,872
5		\$ 44,520	\$ 48,536			\$ 45,837	\$ 51,814
6		\$ 45,255	\$ 49,271			\$ 46,670	\$ 52,756
7		\$ 45,990	\$ 50,006			\$ 47,504	\$ 53,699
8		\$ 46,620	\$ 50,636			\$ 48,337	\$ 54,641
9		\$ 47,250	\$ 51,266			\$ 49,171	\$ 55,583
10		\$ 47,880	\$ 51,896			\$ 50,004	\$ 56,525
11		\$ 48,510	\$ 52,526			\$ 50,629	\$ 57,231
12		\$ 49,140	\$ 53,156			\$ 51,254	\$ 57,938
13		\$ 49,770	\$ 53,786			\$ 51,879	\$ 58,644
14		\$ 50,400	\$ 54,416			\$ 52,504	\$ 59,351
15		\$ 51,030	\$ 55,046			\$ 53,129	\$ 60,058
16		\$ 51,581	\$ 55,597			\$ 53,754	\$ 60,764
17		\$ 52,133	\$ 56,149			\$ 54,379	\$ 61,471
18		\$ 52,684	\$ 56,700			\$ 55,004	\$ 62,177
19		\$ 53,235	\$ 57,251			\$ 55,629	\$ 62,884
20		\$ 53,786	\$ 57,802			\$ 56,255	\$ 63,590

Addendum: The Internal Revenue tax code remains unclear as to whether deacons are eligible to designate a portion of their salary as a housing allowance for tax purposes. This is ultimately a matter involving the deacon and the Internal Revenue Service.

Estimated Cost of Benefits (for illustration only): The following table uses 2023 rates to estimate the cost of benefits with Portico Benefits Services. The cost of benefits varies with level of compensation, age of rostered minister, level of benefits, and coverage of family members. This table assumes the minimum salary in the guidelines for a rostered minister 26 years of age ranging to the maximum salary in the guidelines above for a rostered minister 64 years of age. It assumes a retirement contribution of 12% by the employer and the Gold+ Plan for health benefits. This estimate also includes Disability and Basic Group Life at the 2023 rates.

All Benefits with Health Benefits for Rostered Minister Only	All Benefits with Health Benefits for Rostered Minister and Spouse	All Benefits with Health Benefits for Rostered Minister, Spouse and Children
\$ 11,121-\$ 21,811	\$ 16,545-\$ 34,974	\$ 21,957-\$ 48,074

To calculate the exact benefits cost, visit [Portico Benefits](https://employerlink.porticobenefits.org/resources/calculators) at <https://employerlink.porticobenefits.org/resources/calculators>. You will need the birthdate of the rostered minister. Rates for the next year are usually available in August or early September.

If the ministry site already has a salary worksheet, then there is no need to replace it with the worksheet provided. Sample worksheets are available on the synod website.

SALARY WORKSHEET 2024

Deacon

Defined Compensation

Degree Level _____

Years of Ministry Experience _____

Credited Previous Experience (1 year for every 3 years) _____

Compensation Before Additional Considerations \$ _____

Additional Considerations \$ _____

Defined Compensation for 2024* \$ _____

Benefits

Health Insurance for 2024 at the _____ Level

_____ Benefits for Rostered Minister Only

_____ Benefits for Rostered Minister and Spouse

_____ Benefits for Rostered Minister and Child(ren)

_____ Benefits for Rostered Minister, Spouse and Child(ren) \$ _____

Retirement \$ _____

Disability \$ _____

Survivor Contributions \$ _____

Any Additional Benefits \$ _____

Benefits Total \$ _____

Reimbursed Expenses

Mileage \$ _____

Continuing Education \$ _____

Book Allowance \$ _____

Cell Phone Reimbursement Stipend \$ _____

Conferences/Meetings/Events \$ _____

Total Reimbursed Expenses \$ _____

TOTAL FOR COMPENSATION, BENEFITS AND EXPENSES \$ _____

*Defined Compensation for a deacon does not include the employer portion of FICA which would be an additional expense to the employer.