

## 2022 Compensation Guidelines

Greetings Congregational and Rostered Leaders:

RE: 2022 Rostered Leaders Compensation Guidelines

The Compensation Guidelines for 2022 have been approved by Synod Council. The overall changes to be aware of for 2022:

**1. Salary:**

Synod council has approved an increase of 2.0% across the grid.

**2. Benefits:**

Group Services Inc. (GSI, the ELCIC’s benefits provider) and National Church Council continue to set national harmonized standards for vacation, leave of absence, ELCIC pension, group benefits plan, continuing education plan, and book allowance.

**3. Allowances and Reimbursements:**

Any flat amounts paid monthly for vehicle, phone, books, etc. must be added to salary and are subject to deductions (tax, CPP, EI) at source.

Reimbursements for mileage submitted, phone bills, etc. can be paid as an expense and the congregation is entitled to the GST public service bodies’ rebate.

Travel reimbursement – Synod mileage rate for 2022 is \$0.53/km. Please note if more than \$0.53/km is paid after the first 5,000 km in the calendar year, it may be considered by CRA as unreasonable and that amount will become income to the recipient subject to tax, CPP, and EI.

Should there be any questions related to compensation guidelines, please do not hesitate to contact Monica Johnson, Finance Manager at the Saskatchewan Synod: [finance@sasksynod.ca](mailto:finance@sasksynod.ca) or phone 306-244-2474.

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## 2022 Salary for Rostered Ministers

### Minimum Salary Grid for Rostered Ministers

		B. Th.	M. Div.	S.T.M.	Ph.D.
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>	<b>Level 5</b>
<b>Start</b>	52,975	54,300	55,655	57,048	58,474
<b>Step 1</b>	55,093	56,471	57,883	59,332	60,813
<b>Step 2</b>	57,301	58,733	60,200	61,705	63,248
<b>Step 3</b>	59,590	61,079	62,608	64,172	65,776
<b>Step 4</b>	61,972	63,984	65,111	66,738	68,406
<b>Step 5</b>	64,453	66,064	67,716	69,408	71,143
<b>Step 6</b>	67,032	68,707	70,426	72,185	73,991

**Columns:** Level 1 - 5 recognizes educational level

Level 1 Basic Theological Education

Level 2 Bachelor of Theology (B.Th.)

Level 3 Master of Divinity (M.Div.)

Level 4 Master of Sacred Theology (S.T.M.) or Doctor of Ministry (D. Min)

Level 5 Doctor of Theology (Th.D.) or Doctor of Philosophy (Ph.D.)

**Rows:** Step 1 to 6 recognizes experience

### Notes on the Salary Guidelines

#### 1. The purpose of the guidelines

These salary guidelines approved by Synod Council assist congregations and parishes in planning remuneration for rostered ministers. Note that these guidelines are considered minimum salary and may be exceeded, depending on individual circumstances, experience, and workload of the rostered minister. Where a congregation finds it impossible to pay up to the salary scale, the bishop shall be consulted in order that other options for compensation may be considered, such as additional free time, study leave, or leave for part-time employment outside the parish.

#### 2. Overall change to the 2022 salary grid:

A 2% increase has been applied to the 2022 grid.

#### 3. Salary and housing combined on the grid:

These guidelines, as they have for a number of years in Sask Synod, combine the former salary and housing allowance number into one salary number. Note that deductions at

source for tax and CPP **cannot** be reduced by claiming a portion of salary as housing. Deductions at source can only be reduced with an authorization letter from Canada Revenue Agency for that tax year. The rostered minister can request a reduction by filing Form T1213 annually in October/November for the following tax year.

#### 4. Housing:

- Increasingly across the ELCIC, rostered ministers are choosing to secure their own housing. Purchasing a house, understandably, enables rostered ministers to potentially build up equity. Purchasing or renting allows the rostered minister to match their dwelling space to the particular needs of their own family.
- When a congregation owns a parsonage, it is to be treated by the congregation as a rental property. The rostered leader would have first option to rent it from the congregation/parish for an agreed-upon fair market rental for that community. (If a parsonage is rented by the rostered leader, the negotiated price should include utilities.) The rostered minister would issue a monthly cheque for rent to have a clear paper trail for auditing purposes. If the minister chooses not to live in the parsonage, this has no impact on the salary/benefit package as the parsonage can be rented to other members of the community to generate revenue for the congregation.
- A clergy residence benefit deduction continues to provide rostered leaders with a significant benefit through the rostered leader's tax return with CRA. As noted above, this cannot be used to reduce deductions at source without a letter of authorization from CRA for the current tax year.
- For clergy couples: Rostered ministers who share the same accommodation are each entitled to all components of the salary package. (Only one member of the couple may claim the residence tax deduction with CRA.)

#### 5. Salary Grid:

On the anniversary date of a rostered minister's service under call, the minister will move up one step (unless he/she is already at the top step), thereby receiving an increment for the additional year of full-time service under call.

- a. Rostered ministers in part-time service will take longer than 12 calendar months to attain the 12-month full-time experience equivalency.
- b. Rostered ministers who experience a period "on leave from call" exclude that time when calculating their total years of experience.



- c. Parental or medical leave without resignation from call is included when calculating a minister's years of service under call.
- d. On January 1, 2022, rostered ministers will remain at the same step as they were on at December 31, 2020. However, they will receive payment based on their step in the 2022 Grid. (Some parishes have chosen to make the step adjustment on January 1 to avoid having to calculate salary twice in a year.)

Examples:

Pastor X was at Step 4, Level 3 in 2021 (annual earnings of \$63,834). On January 1, 2022, Pastor X remains at Step 4, Level 3 (\$65,111). Then, on the anniversary date of Pastor X's service under call (ordinarily the date of beginning the first call unless extended absences from call occurred), Pastor X moves to Step 5, Level 3 (\$67,716) to receive the increment that acknowledges another year of experience in ministry.

Pastor Y with 10 years of ministry experience was at Step 6, Level 3 in 2021 (\$69,045). On January 1, 2022, Pastor Y remains at Step 6, Level 3 and receives only one adjustment to minimum salary for the year (\$70,426).

## 2022 Benefits for Rostered Ministers

Group Services Inc. (GSI, the ELCIC's benefits provider) and National Church Council continue to set national harmonized standards for vacation, leave of absence, ELCIC pension, group benefits plan, continuing education plan, book allowance, sick leave, and maternity leave.

For information on all the above check the link on the GSI website

[www.elcicgsi.ca/?page\\_id=1912](http://www.elcicgsi.ca/?page_id=1912) or go to [www.elcicgsi.ca](http://www.elcicgsi.ca) and hover the cursor over the word 'Employers' on the top line, then select what you need from the drop-down menu.

## Guidelines for Pulpit Supply and other Services

The following guidelines apply for pulpit supply, vice-pastor services, and other occasions when a rostered minister not serving under call is requested by a congregation to provide pastoral services. The guidelines below apply to the remuneration of rostered ministers. (Congregations may find these guidelines helpful in determining appropriate remuneration for work performed by the laity or by clergy not on the Sask synod roster).

### Pulpit Supply:

- Pulpit Supply - One service \$200.00
- Two same day/same parish services \$250.00
- More than two services: by agreement.

Confirmation: \$75.00/class

Funeral service: \$200.00

Graveside service/delayed interment: \$100.00

Crisis ministry pastoral visitation or family prayer service \$ 75.00

### Weddings:

- Rehearsal, Service & Document prep \$200.00
- Marriage Preparation \$200.00

Vice Pastor Monthly Stipend: \$200.00

Visitation at request of parish/council meetings \$ 75.00

### Travel:

- Travel reimbursement: – Synod km rate \$.53/km
- Travel Time: \$ 25.00/hr. to a max of 4 hrs.

Statutory deductions shall be taken as per the ELCIC Treasurer's booklet. Ordinarily the congregation is responsible to pay the fees for services and travel reimbursement, although for funerals and weddings the family may pay by prearrangement with the congregation or through the funeral home.

**2021 Payroll Examples (will be updated once 2022 rates are available)**

<b>2021 Example:</b>	Level 3 Step 6 FT	Level 3 Step 6 half-time	
Monthly Salary Cost	\$ 5,753.75	\$ 2,876.88	
Tax (salary + benefit)	\$ 1,066.35	\$ 324.19	
CPP (salary + benefit)	\$ 300.63	\$ 142.50	5.45%
EI (salary only)	\$ 90.91	\$ 45.45	1.58%
CEP	\$ 25.00	\$ 25.00	
Pension (7% salary only)	\$ 402.76	\$ 201.38	
Net Pay (monthly)	\$ 3,868.10	\$ 2,138.36	
Taxable Benefit (monthly)	\$ 54.02	\$ 29.51	
T4 Box 14 (annual)	\$ 69,693.20	\$ 34,876.60	
T4 Box 40 (annual)	\$ 108.03	\$ 59.02	
Tax	\$ 1,066.35	\$ 324.19	
Combined CPP	\$ 601.26	\$ 285.00	
Combined EI	\$ 218.18	\$ 109.08	
Remittance to CRA*	\$ 1,885.79	\$ 718.27	
Pension deduction	\$ 402.76	\$ 201.38	
Pension expense	\$ 460.30	\$ 230.15	
Life Plus	\$ 201.38	\$ 100.69	
Ext Health	\$ 435.00	\$ 435.00	
CEP	\$ 75.00	\$ 75.00	
Remittance to GSI	\$ 1,574.44	\$ 1,042.22	
Monthly cost to employer			
Salary	\$ 5,753.75	\$ 2,876.88	
Statutory Benefits*	\$ 427.90	\$ 206.13	
GSI Benefits Plan	\$ 1,146.68	\$ 815.84	
	\$ 7,328.33	\$ 3,898.85	

Assumptions:

Basic tax deduction only

Family coverage for benefits at Green (middle) tier

No CRA authorization to reduce deductions at source for clergy residence deduction

\*NOTE: CPP and EI are deducted only until the annual maximum is reached, so remittances are reduced in the final calendar months of a FT pay