Compensation Schedule for Rostered Ministers, Pastoral Supply, and Interim Pastors 2025-2026

The terms of the employment relationships between rostered ministers and their employers shall be detailed using an ELCIC Employment Agreement.
http://www.elcic.ca/Leadership/EmploymentAgreementsandLettersofCall.cfm

Compensation for rostered employees has several components which are described in this document. The following information outlines the expectations of the ELCIC for compensation in each of those areas and provides guidance for the committee or council.

PART 1 Salary and Housing

Schedule for Rostered Ministers

Minimum base salary

When computing a rostered minister's salary, the mutual ministry committee or congregational council begins by reviewing the minimum salary schedule as set by the Eastern Synod of the Evangelical Lutheran Church in Canada. Note that time periods spent officially On Leave from Call will not count towards calculation of years after ordination/consecration. Rostered Ministers' Minimum Base Salary for 2026 will be determined by the Eastern Synod Council.

Rostered Ministers' Minimum Base Salary Schedule			
Years Ordained/Consecrated	**Year 2024**	**Year 2025**	**Year 2026 (includes COLA[1])**
Newly Ordained/Consecrated	45,199	46,736	47,904
1st year after ordination/consecration [2]	45,997	47,561	48,750
2nd year after ordination/consecration	46,796	48,387	49,597
3rd year after ordination/consecration	47,594	49,212	50,442
4th year after ordination/consecration	48,392	50,037	51,288
5th year after ordination/consecration	49,190	50,863	52,135

[1] COLA for 2026 has been set at 2.5%

[2] "1st year after ordination/consecration" is defined as the first new calendar year following ordination/consecration and that subsequent years of ordination/consecration are also defined on a calendar year basis.

Years Ordained/Consecrated	Year 2024	Year 2025	Year 2026 (includes COLA[1])
6th year after ordination/consecration	49,995	51,695	52,987
7th year after ordination/consecration	50,785	52,512	53,825
8th year after ordination/consecration	51,585	53,339	54,672
9th year after ordination/consecration	52,384	54,165	55,519
10th year after ordination/consecration	53,180	54,988	56,363
11th year after ordination/consecration	53,981	55,816	57,211
12th year after ordination/consecration	54,780	56,643	58,059
13th year after ordination/consecration	55,578	57,468	58,905
14th year after ordination/ consecration	56,373	58,290	59,747
15th and all subsequent years after ordination/consecration	57,172	59,116	60,594

Rostered Ministers receiving more than the minimum should receive an increase at least equal to the COLA.

Salary beyond base

An amount in addition to the base salary figure should be considered to affirm the rostered minister's ministry. Other factors to take into account include additional theological education, or other relevant experience, skills or responsibilities.

To determine the appropriate amount of additional salary, it would be beneficial to dialogue in a small group represented by a cross-section of people in the congregation committed to mutual ministry.

It is recommended that each congregation have a mutual ministry committee. Resources for this committee are available from the Synod Office.

The final salary, including the base plus additional amounts, should be approved by the congregational council.

Prorated expenses

Salary and certain benefits are prorated to a rostered minister's call with a given congregation. Please check with GSI regarding enrollment and remittance requirements under the pension and benefits plan it sponsors. Should the rostered minister accept a call to another congregation, the calling congregation will reimburse any expenses paid on a prorated basis to the congregation which the rostered minister formerly served.

Housing

Adequate housing is provided as part of the compensation package either in the form of congregation-owned housing (parsonage) or a housing allowance. Synod policy states that this housing allowance should be equal to the costs of renting accommodations similar to a parsonage, including utilities, in that area.

"The costs of renting accommodations similar" can best be determined through consultation with a local real estate agent. We recommend that congregations conduct the consultations at a minimum of every two years.

If this option is not available, useful and reputable data sources are not limited to, but include:

- The Canadian Mortgage and Housing Corporation – Housing Market Information Portal (https://www03.cmhc-schl.gc.ca/hmip-pimh)
- Statistics Canada – Quarterly Rent Updates (https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=4610009201)

"Utilities" is considered to include heat, electricity, water and sewage, and basic phone and internet service.

Housing allowance is prorated for those serving less than full time, but not less than 65%. However, when a rostered minister is called to more than one congregation, the housing allowance is apportioned between the congregations.

When the congregation provides a housing allowance, the actual amount the rostered minister may claim as a Clergy Residence Deduction is determined by Canada Revenue Agency (CRA). To request an exemption from withholding income tax deductions on the amount eligible for the Clergy Residence Deduction, the rostered minister must submit a Letter of Authority to CRA in September of the previous year, using the calculation from form T1223E part C, to determine the exempt amount for the following year. CRA will confirm with the employing congregation via a Reduction of Income Tax Deduction at Source letter.

Each congregation is encouraged to offer the housing allowance in lieu of congregation-owned housing. Congregations where the rostered minister has served for ten or more years and still lives in congregation-owned housing should consider re-evaluating their present housing arrangements.

Congregations should pay housing allowance to rostered ministers residing in a congregation-owned home and charge rent, in order for the salary to be fully insured under Group Benefits Plan sponsored by GSI.

An equity allowance shall be provided if the rostered minister lives in a congregation-owned house, including a congregation-owned house rented by the rostered minister. Each year the congregation should provide a determined amount, which is not below $ 2,187[3] as a housing equity allowance.

[3] The housing equity figure has been updated to take into account a COLA of 2.5%.

Other Expenses

Congregations or employing agencies will cover the expenses for rostered ministers to attend synod conventions.

Moving expenses

When an official call is extended to a rostered minister, the rostered minister and congregation negotiate what professional moving service will be used. The moving contract should include minimum safeguards for the rostered minister’s furniture and personal belongings against loss or damage.

Schedule for Permanent Part-Time Rostered Ministers

Congregations which are employing rostered ministers on a permanent part-time basis are required to negotiate a compensation package which clearly includes consideration of those elements (Salary and Housing, Professional Expenses, Pension, Eligible Benefits, and Other Expenses) which are considered in a full time call.

Schedule for Interim Rostered Ministers

Congregations which are employing rostered ministers on a full-time, interim basis will provide remuneration (salary, housing, and eligible benefits) as per the Schedule for Rostered Ministers.

Congregations which are employing rostered ministers on a part-time, interim basis will provide remuneration on the following terms:

1) Sunday Supply will be according to the Schedule for Pulpit Supply.

2) The hourly rate will be $45.00 /hr, beginning the time that the rostered minister leaves his/her home. (This does not apply to Sunday supply, ref. no 1.)

3) Source deductions (income tax, CPP, and EI) and applicable deductions for plans sponsored by GSI must be made and a T4 issued.

4) Interim Rostered Ministers serving less than 12 months should receive vacation pay (4% on all earnings) or negotiated vacation time.

5) Those serving on a long-term (12 months or more) part-time interim basis will receive continuing education and book allowances and a pro-rated paid vacation (based on an average of the previous 12 months’ earnings) according to harmonized compensation guidelines.

6) For travel expenses, refer to harmonized compensation guidelines.

Schedule for Pulpit Supply

One service: $250 plus mileage. Two services in the same congregation/parish: $300 plus mileage. For travel expenses, refer to harmonized compensation guidelines.

The supply pastor may be considered to be either self-employed or an employee of the congregation:

1) If considered to be self-employed, no deductions are made. A T4A must be provided if total payments for the year exceed $500.

2) If considered to be an employee of the congregation and the supply pastor is a member of the ELCIC GSI Pension Plan*, deductions are made for the 7% employee contribution to the GSI pension plan and the employee portion of EI. Both the 7% employee contribution and the 8% employer contribution must be remitted to GSI and credited to the account of the supply pastor. Similarly, both the employee and employer portions of the EI premium must be remitted to CRA. Regardless of the amount of total payments made during the year, a T4 must be issued specifying the total payment (employment income), the employer/employee contributions to the ELCIC Registered Pension Plan (RPP), the employer/employee EI premiums along with other required information.

*Check with GSI to determine if the supply rostered minister is a member of the GSI Pension Plan.

Worker's Compensation

Worker's compensation is not generally mandatory for congregations. However, if a congregation chooses to take out this coverage, it cannot be done selectively (i.e. either all employees are covered, or no employees are covered).

PART 2
Harmonized Compensation Guidelines

The 2017 harmonized compensation guidelines were approved at National Church Council on September 9, 2016. The harmonized sections of the compensation guideline include: vacation, leave of absence, ELCIC Pension, Group Benefits and Continuing Education Plans as well as book and travel allowance/reimbursement. It also includes the sick policy and parental leave policy.

Please note that it is not the intention to diminish any employee's current entitlements due to the harmonization process. Transitional considerations need to be given on a case by case basis.

Pensions and benefits for Anglican clergy serving in Lutheran congregations are as determined by the diocese to which they are rostered.