



Ministry Guidelines

For the Care of Professional Church Workers

(including Salary Guideline information)

2024

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PREFACE

Dear Friends in Christ Jesus,

*“Whatever you do, work at it with all your heart, as working for the Lord, not for human masters, since you know that you will receive an inheritance from the Lord as a reward. It is the Lord Christ you are serving.”
Colossians 3:23-24*

We pray that you will support the workers among you and look to your Lord daily as you are about your work in a way that is suggested in this portion of a prayer from “The Lutheran Book of Prayer.”

“Grant that I may day by day put forth efforts which are pleasing to You, helpful to my fellow men, and sufficient to provide for my daily needs. Keep me mindful that my service must be done not merely to men but to You. Help me to remember that in all things, my sufficiency is of You and that whatever I do is to be done to Your glory. Give me joy in my labor, sincerity in my service, and unselfishness in all my striving. Help me to be faithful in all things, for the sake of Him who died for me.” Amen.

When workers accept a Call or appointment to service, they make a commitment to faithful and full service to the best of their ability, with the help of God. Congregations and schools must also commit to provide for the worker’s needs. Congregations and schools (ministries) should not only be concerned with the fair and just compensation of the worker, but also the care and well-being for the whole family as a key component to ministry of the church or school. Other benefits should also be considered which would enhance the worker’s feeling of security and contribution to the ministry. A healthy staff makes for a healthy ministry, focused on discipling and reaching their community with the precious Gospel of Jesus!

“My hope and prayer is that congregations, schools, and institutions of the church will support their workers and thereby help defend them against the assaults of Satan.” Holding Up the Prophet's Hand, Bruce Hartung

We pray that this guide will assist you and provide necessary resources to equip you to prayerfully care for the workers in your ministry!

*For God did not appoint us to suffer wrath but to receive salvation through our Lord Jesus Christ. He died for us so that, whether we are awake or asleep, we may live together with Him. **Therefore encourage one another and build each other up, just as in fact you are doing.**” 1 Thessalonians 5:9-11*

SCRIPTURAL PRINCIPLES

God has blessed the church with servants in ministry who are devoted to bringing the Good News of Jesus Christ to His people. When considering the compensation of a professional church worker, God's people are called to support and provide for those who "prepare God's people for works of service, so that the body of Christ may be built up..." (Eph.4:11)

The Bible describes the mutually supportive and respectful relationship of God's servants with His people:

- "They keep watch over you as men who must give an account. Obey them so that their work will be a joy, not a burden, for that would be of no advantage to you" (Heb. 13:17).
- "I thank my God in all my remembrance of you, always in every prayer of mine for you all making my prayer with joy, because of your partnership in the gospel from the first day until now" (Philippians 1:3–5).
- "We ask you, brothers, to respect those who labor among you and are over you in the Lord and admonish you, and to esteem them very highly in love because of their work. Be at peace among yourselves" (1 Thessalonians 5:12–13).

The Bible also provides wisdom and guidance for the support of those who serve in ministry:

- "Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel" (1 Corinthians 9:13–14).
- "The elders who direct the affairs of the church well are worthy of double honor, especially those whose work is preaching and teaching. For the Scripture says, 'Do not muzzle the ox while he is treading out the grain' and 'The worker deserves his wages'" (1 Tim. 5:17-18).

In summary, the professional church worker is called by God to be servant, leader, counselor, caregiver, proclaimer, teacher, listener, evangelist, and steward to the congregation. The Christian congregation is called to respond to these benefits and blessings by providing a salary that is commensurate with education, responsibilities, and experience. This is accomplished by providing adequate salary, housing, transportation, vacation time, and financial assistance for spiritual and professional growth with genuine care, concern, and love for both worker and family.

Therefore, this guide is being submitted for serious consideration by congregations and schools of the Pacific Southwest District of the Lutheran Church—Missouri Synod, so that the office of the public ministry will be honored, God will be glorified, and parents will be encouraged "to give their children for the work of the Lord."

RECOMMENDATION FOR PERMANENT SALARY COMMITTEE

The establishment of a permanent Salary Committee is recommended for each congregation and school. Many congregations and schools have this responsibility assigned to a decision-making committee as a part of their by-laws. This committee should be convened annually. The membership of the committee might include the Chairman of the Congregation (or his designee), Chairman of the Board of Elders, Chairman of the Board of Education and two members at large appointed by the Congregational Chairman. The Congregational Chairman should designate the Chairman of the Salary Committee. The purpose of this committee is to annually re-evaluate all wages. In recognition that there may be a substantial difference between present scale and recommendations, it may not be feasible to make up this difference or to do so at one time. The congregation/school should study the proposed salary recommendations, establish compensation goals, set a timetable for achieving these goals and perhaps raise salaries incrementally each year until desired levels are

reached. For example, a three-year goal on both the proposed income and expense side of the budget can be a blessing to both the ministry and care of workers God has placed in ministry.

All salary decisions must be made in light of a number of factors including current economic conditions. For example, a worker's pay adjustment must be made factoring in cost of living increases for the community served. Additional considerations are addressed below.

PERFORMANCE EVALUATION

Congregations and schools should conduct an annual performance evaluation of all workers. This is helpful not only to the employer but to the workers. A worker's responsibilities are to be clearly identified in his or her position description, thus making it easier for the worker to properly perform his or her duties. Performance evaluation is to be conducted by the appropriate supervisory person to whom a worker reports. In the case of sole pastor or Administrative/Senior Pastor, the Chairman of the Congregation and Chairman of the Board of Elders should conduct the performance evaluation. Sample performance forms are included with this guide. It should be noted that the most effective format of performance appraisals are those in which the performance measures are directly tied to the major areas of responsibility per the position description document. Finally, the content of a performance evaluation should never be a surprise to the worker. Ongoing encouragement, analysis and feedback on performance is critical throughout the year.

Other professional church and school workers should be evaluated by the appropriate board(s) and supervisory personnel. Examples of worksheets used to complete a performance evaluation are shown in [Appendix D](#).

POSITION DESCRIPTIONS

Each congregation/school calls their workers to meet the needs of their particular congregation/school. Position descriptions should therefore be reflective of actual assigned duties. [Sample job descriptions for church positions are available from the Synod website](#).

SALARY AND HOUSING

Social Security: While considered employees (under current IRS guidelines) for income tax and reporting purposes, all rostered individuals of Synod, (pastors, commissioned ministers, directors of Christian education, and deaconesses) are not employees for Social Security and self-employment tax purposes as classified as "self-employed". (For more detailed information consult the "[Congregational Treasurers' Manual](#)" as well as "[Taxes and Ministers](#)")

Housing Allowance: A called worker's housing allowance (sometimes called a parsonage allowance or a rental allowance) is excludable from gross income for income tax purposes but not for self-employment tax purposes. ***Prior to December 31 of each calendar year, all called workers on your staff should be requested to submit their requested housing allowance for formal approval by Church Council/Board of Directors or School Board.*** This record may be necessary if the worker is audited. Workers should be encouraged to consult a professional tax preparer who specializes in tax preparation for church workers. They will help determine what current tax law allows as deductible for housing allowance in order to determine an appropriate housing allowance for an individual worker's circumstances. In this document, [Appendix A](#) contains a sample resolution for establishing housing allowance in a church council or school board meeting. [Appendix B](#) provides a list of deductible items for housing allowance, and [Appendix C](#) provides a list of tax preparers specializing on church workers taxes.

We also recommend [Church Law & Tax's book "12 Law & Tax Guidelines for New Ministers" by Richard Hammar](#), which provides critical information that will prove useful for new and experienced church workers.

SALARY/COMPENSATION

Since the nature of church and school responsibilities are varied by location, type of job, assignment and context, this guideline was not developed to establish a specific target or standard of compensation by type of leadership position or locale within the PSD. It is a template to use as a guide. It will not and is not intended to cover every employment scenario within congregations. The suggested compensation for different roles is not a mandate – it is a guideline. Each congregation's leadership team is responsible for setting compensation levels appropriate for the work assigned.

Salary for Professional LCMS Church Workers

The Compensation Decision Support Tool was created by Concordia Plans (CPS) to assist LCMS congregations in the process of determining salaries for certain staff positions. It may be accessed online here:

[CPS Compensation Decision Support Tool – LCMS Churches](#)

The tool provides compensation suggestions for Sole Pastor, Senior Pastor, Associate Pastor, Director of Christian Education, Director of Christian Outreach, Deaconess, Director of family Life Ministry, Director of Parish Music and Lay Minister. If uncertain as how a role should be classified, please read the “Position Functions” document provided online.

Before accessing the Decision Support Tool, it would be helpful to collect the following information:

- employee’s position
- zip code of the congregation’s location
- name of the church
- worker’s years of work experience
- worker’s education level
- additional adjustment percentage (see definition provided online)
- parsonage (if applicable)

The Compensation Decision Support Tool will provide a printable page outlining the factors entered to calculate “Total Salary Range.” This range will be reflected as “lower pay,” “average pay,” and “higher pay.” It is the responsibility of those tasked with setting salaries to make the final salary determination. The tool provides the ability to make needed adjustments based on experience, skills, location, responsibilities, etc. to properly reflect the needs of the worker and your ministry.

Note on compensation estimates for Specific Ministry Pastors (SMPs):

While there is not a specific option in the tool for SMP pastors, please treat them as the pastors they are and use the Associate Pastor or Sole Pastor option, whichever is relevant for your situation. Make sure to factor in previous education and experience in other disciplines. Proper handling of SMP pastors in compensation estimates has been brought before the Council of Presidents for discussion, so further refinement may occur in the future.

Salary for Professional LCMS School Workers

The Compensation Decision Support Tool was created to assist LCMS schools in the process of determining salaries for certain staff positions. It may be accessed online here:

[CPS Compensation Decision Support Tool – LCMS Schools](#)

The tool provides compensation suggestions for elementary, middle and high school teacher, preschool teacher and assistant teacher, childcare teacher and assistant teacher, head administrator/principal, assistant administrator/principal and early childhood director. If uncertain as how a role should be classified, please read the “Position Functions” document provided on line.

Before accessing the Decision Support Tool, it would be helpful to collect the following information:

- employee’s position
- zip code of the school’s location
- name of the school
- worker’s commissioned status
- years of work experience
- worker’s education level
- additional adjustment percentage (see definition provided online)

The Compensation Decision Support Tool will provide a printable page outlining the factors entered to calculate “Total Salary Range.” This range will be reflected as “lower pay,” “average pay,” and “higher pay.” It is the responsibility of those tasked with setting salaries to make the final salary determination. The tool provides the ability to make needed adjustments based on experience, skills, location, responsibilities, etc. to properly reflect the needs of the worker and your ministry.

NOTE: As of the date of this publication, the Compensation Decision Support Tool does not fully address compensation scenarios for the complete range of preschool workers. Until such time as the tool reflects those needs, we suggest contacting the District office if you have a scenario you would like assistance in addressing.

HEALTH, DISABILITY, AND RETIREMENT

The PSD recommends that congregations and schools strongly consider Concordia Plans for health, retirement, and related needs. The PSD also recommends congregations pay 100% of the cost of health, dental, and vision coverage for the worker. The worker may purchase dependent coverage for eligible dependents by payroll deduction. The PSD recommends that the employer contributes a portion of spouse and family coverage, to be determined by the individual church or school. The policy must be applied consistently to all workers, otherwise organizations could jeopardize their legal and tax-exempt status by providing unequal coverage of the benefits to all workers and be subject to discrimination lawsuits. The PSD further recommends that congregations provide 100% coverage for both short-term and long-term disability for the employee.

Congregations are encouraged to support the employee’s retirement by contributing to the employee’s retirement account. Following is one noteworthy example: One PSD high schools pays an amount equal to 5.3% of the employee’s salary into a 403b account. Further, the school matches up to 3% of the employee’s contribution into that retirement account. This benefit applies to all employees who work at least 1000 hours in the course of one year.

MOVING EXPENSES

When preparing to welcome staff to your ministry, consideration of the cost of relocation should be considered.

The actual cost of moving varies depending on the current location, experience, and family situation of the new staff member. Covered moving costs normally include professional packing, loading, transporting and unloading of household furnishings, transportation costs to new location, and meals and lodging en route. The PSD recommends that the first \$1,000 or \$2,000 of expenses be covered in full, and 50% to 75% of additional expenses be covered as well. Tools are available to assist employers and employees calculate moving expenses (e.g. <http://www.moving.com/movers/moving-cost-calculator.asp>). Reimbursement for some moving expenses may be considered as income by the IRS. Check with your accountant or IRS representative for complete details. Generally, a deadline for submitting moving expenses is one year from the date of beginning employment.

PROFESSIONAL EXPENSES

Auto Allowance

Car and travel expenses should be regarded as “business expenses” of the congregation. Reimbursement should cover actual miles traveled. (Most agencies and businesses allow the standard IRS rate which includes gas and oil, depreciation, maintenance, and insurance.) A year-end review of actual expenses should be conducted to assure that total travel expenses are covered. Congregations may also wish to purchase or lease a car for their workers.

There are tax ramifications for both unaccountable cash allowances and personal use of congregation-owned vehicles. Please refer to the [Congregation Treasurer's Manual](#) for additional information.

Meeting Expenses

Attendance by professional church workers at Synod and Pacific Southwest District approved conventions, retreats, conferences and workshops should be encouraged and considered to be part of the business of the congregation. Indeed, the ***attendance of all professional church workers at official Pacific Southwest District conferences is required by the Handbook of the Synod.*** The worker should not be required to utilize vacation time or personal funds to attend these events.

Professional Growth (Continuing Education)

To maintain professional skills, funding should be available to cover a minimum of one course per staff member per year. It is suggested that an amount between \$200-\$500 per-year per worker be budgeted for this purpose. This sum is not added to a worker's compensation but held in a reserve account until needed. A worker is encouraged to submit an annual plan for approval. The worker should not be expected to use vacation time to attend continuing education events.

Books, Periodicals

The congregation is encouraged to include an established amount in the annual budget to assist the worker in the purchase of professional journals, books and memberships in professional organizations. Funds provided for professional books, periodicals and memberships should not be considered part of a worker's salary.

Hospitality

A professional church worker may find it convenient to conduct church business by meeting for coffee, breakfast or lunch. It may be important to meet with a prospective congregation member or board member in a hospitable setting. The cost of hospitality on the part of the worker is not something the church worker should pay personally. The congregation should consider providing a fund in the budget from which your church worker might be reimbursed for hospitality extended on behalf of the congregation. A policy should be established for use and accountability of these funds.

Civic Club Memberships

Many pastors belong to civic clubs (Rotary, Lions, Optimists, etc.) as a part of community exposure and

awareness for the congregation. Congregations should assist in payment of annual dues as part of the congregation's operating budget.

Worker Education Debt

Many church professionals are graduating from the seminaries and colleges with significant educational debt. They have undertaken this debt to be equipped to serve the congregation. A congregation should give serious consideration to assisting workers in repayment of this debt. Such assistance is regular income for the worker and subject to IRS taxation. Workers can contact the District Office for resources on reducing education debt.

Phone/Internet Expense

The congregation is encouraged to include an amount in the compensation package to assist the worker in the cost of phone or internet access. Please see IRS tax policies regarding "accountability" and "non-accountability" plans for phone/internet expense to employees.

PAID LEAVE

Following are guidelines for California, Arizona and Nevada regarding paid leave requirements. The congregation may choose to allow a portion of paid sick time to carry over from year to year. [A summary of requirements by state are available here](#). See also the information below provided as a guide:

California Paid Sick Leave regulations

California employers are required to provide paid sick time for all workers, whether they are full-time or part-time. Effective January 1, 2024, employers must generally provide 5 days or 40 hours of paid sick leave to their employees in California. See the [California Dept. of Industrial Relations information on paid sick leave](#). See also [Frequently Asked Questions on California Paid Sick Leave](#).

Paid Sick Leave (PSL) is a permanent law in California that requires employers to provide paid time off to workers for treatment, diagnosis or preventative care for themselves, a family member or a designated person. Starting January 1, 2024, employers must provide at least 40 hours or five days off each year to most workers. This includes full-time, part-time and temporary workers who meet these qualifications:

- Work for the same employer for at least 30 days within a year in California, and
- Complete a 90-day employment period before taking any paid sick leave

PSL can be used to:

- Recover from physical/mental illness or injury
- To seek medical diagnosis, treatment, or preventative care
- To care for a family member who is ill or needs medical diagnosis, treatment, or preventative care

Employers can choose to provide more PSL hours or days off. Employers can choose to have a PSL policy that provides all of the hours at one time, or the policy can require employees to earn the paid sick leave hours in an accrual plan. Employees under an accrual plan must earn at least one hour of paid sick leave for each 30 hours of work.

- [Fact sheet on Paid Sick Leave in California](#)
- Frequently Asked Questions on [Permanent Paid Sick Leave law that took effect in 2015](#)

Arizona Paid Sick Leave

Proposition 206, the Fair Wages and Healthy Families Act, was a ballot initiative approved in November 2016. This law requires all Arizona employers to provide paid sick leave, effective July 1, 2017.

Arizona employees will begin accruing paid sick time beginning on **July 1, 2017** or on the employee's start date, whichever comes later.

Employees may use their accrued sick time for themselves or to take care of family members.

Sick leave can be used for the following:

- Medical care or mental or physical illness, injury, or health conditions.
- Circumstances relating to public health emergency or communicable disease exposure.
- Absence due to domestic violence, sexual violence, abuse, or stalking.

For employers with **15 or more** employees:

- Employees accrue 1 hour of paid sick time for every 30 hours worked.
- Employees may not accrue or use more than 40 hours of paid sick leave per year, unless the employer allows a higher limit.

For employers with **fewer than 15** employees:

- Employees accrue 1 hour of paid sick time for every 30 hours worked.
- Employees may not accrue or use more than 24 hours of paid sick leave per year, unless the employer allows a higher limit.

For more information, see [Frequently Asked Questions from the Industrial Commission of Arizona](#).

Nevada Paid Leave

Under SB 312 which went into effect Jan. 1, 2020, private employers with 50 or more employees in Nevada must now provide each employee with "at least 0.01923 hours of paid leave for each hour of work performed" in a "benefit year," which the bill defines simply as "a 365-day period." The bill does not distinguish between full- and part-time employees in this regard.

Under the statutory formula, an employee who works 40 hours a week for a full year is entitled to approximately 40 hours of paid leave, which the employee may take without providing a reason for the leave to his or her employer.

The legislation also prohibits an employer from requiring employees using leave to find a replacement worker. Employees must provide their employer notice of their use of paid leave "as soon as practicable." The law also allows employers to require that employees use paid leave in a minimum time increment, not to exceed four hours. Finally, the bill prohibits employers from retaliating against employees for using paid leave.

Find more information [here](#).

VACATION TIME

Days of vacation for the worker are based on prior service at the current site; however, at the congregation's discretion, a percentage of years of previous experience may be included in calculating vacation days, as long as that percentage is applied consistently for all employees. Vacation days typically accrue each month and no more than 150% of total vacation days may be accrued at any time. Vacation days for twelve-month workers are any days away from assigned duties, including Christmas and Easter breaks, not inclusive of holidays as listed below. Congregations are advised to consider the maximum level for positions of higher responsibility. The Guidelines for Ministry Care Task Force recommends the following tiers be considered when allotting vacation days. **Note: the levels below are based on a school setting and may be adjusted for congregational purposes.**

Level 1

Full-time 12-Month Hourly Staff Members	1 - 2 Years	3 - 15 Years	16+ Years
	2 weeks/ 10 days	3 weeks/ 15 days	4 weeks/ 20 days

Level 2

Full-time 12-Month Directors/ Associate Pastors	1 - 2 Years	3 - 5 Years	6-19 Years	20+ Years
	2 weeks/ 10 days	3 weeks/ 15 days	4 weeks/ 20 days	5 weeks/ 25 days

Level 3

Full-time 12-Month Primary Administrators/Senior Pastors	1 - 2 Years	3 - 5 Years	6+ Years
	3 weeks/ 15 days	4 weeks/ 20 days	5 weeks/ 25 days

HOLIDAYS

An approved schedule of paid holidays should be published and provided to all employees each year. A sample list, (which provides generous recognition beyond federally recognized holidays), is provided below.

- New Year’s Day (Friday off if on a Saturday and Monday off if on a Sunday) (1) One
- Martin Luther King Junior Day (1) One
- Presidents’ Day (1) One
- Good Friday (1) One
- Memorial Day (1) One
- Independence Day (Friday off if on a Saturday and Monday off if on a Sunday) (1) One
- Labor Day (1) One
- Veterans’ Day (aligned with current academic calendar) (1) One
- Thanksgiving Day and Friday (2) Two
- Christmas Day (Friday off if on a Saturday and Monday off if on a Sunday) (1) One
- Christmas Eve and New Year’s Eve (Friday if on a Saturday or Sunday) (2) Two Total: 13 days

EXCELLENCE AND ACCOUNTABILITY

Ultimately, a professional church worker is accountable to Christ, our Lord and Savior. Staff members should work as a team with all other personnel of the church and school. Relationships should be characterized by loyalty and cooperation in a common purpose and ministry for Christ. Professional staff members and church workers represent the Church and Schools in a very special way.

Recognizing that we have a right, responsibility, and calling to serve and educate, we desire to adhere to the highest Christian and professional ethical standards. To that end, we are committed to the following principles:

Principle I: Commitment to the Lord and His Church

Professional church workers are dedicated to serving their Lord Jesus Christ. By His grace they are empowered to recognize that their Call is to assist the congregation as it seeks to equip the saints

supporting the programs and people who share the ministry (Romans 15:5-6). In fulfillment of the obligation to the congregation, professional church workers:

- Are regular and faithful in worship attendance and the Sacrament of Holy Communion.
- Are visible at major congregational functions.
- Serve as called upon.
- Promote a spirit of unity among the various ministries of the church supporting and building them up positively by their participation, communication, and attitude; refraining from negative behavior, talk, or communications at all times and in all circumstances; praying to the Lord on their behalf; and understanding that they represent the ministry staff of the Church and Schools.
- Are regular in their study of the Word as interpreted by the Confessions of the Lutheran Church.

Principle II: Commitment to the Student

Professional church workers strive to help all children realize their God-given potential and their worth as one of His children making the welfare of each child the primary basis for all decisions and actions (Mark 9:37). In fulfillment of the obligation to the student, professional church workers:

- Present a daily living model of the Christian faith building others up in word and action.
- Nurture and protect students physically, emotionally and spiritually.
- Present subject matter clearly, without suppression or distortion.
- Encourage students to learn independently.
- Treat students fairly and honestly.
- Respect student privacy and confidentiality.

Principle III: Commitment to the Families

Professional church workers recognize that ministry extends beyond the classroom doors to the homes of its individual students and will be honest in their dealings (Hebrews 13:18); keep the confidentiality entrusted to them (Ephesians 4:29); and accept and respect all people (Galatians 3:26-28). In fulfillment of the obligation to families, professional church workers:

- Show respect for parental authority and choice in decisions regarding students.
- Encourage parents in their God-given duty to train up their children in the way they should go (Proverbs 22:6).
- Extend personal invitations to school families for worship and major functions at their congregation.
- Keep parents informed of student progress and daily happenings at the school.
- Except where prohibited by law, respect family privacy and confidentiality.

Principle IV: Commitment to the Profession

Professional church workers are committed to the Lutheran teaching profession and dedicated to ministry of the congregation upholding professional standards (Titus 2:7-8). In fulfillment of the obligation to the teaching profession and congregational ministry, professional church workers:

- Model a life of faith and good stewardship of time talents and treasures as God has given them using them appropriately.
- Present a professional appearance in dress and demeanor
- Avoid losing their temper, exploding with rage, resorting to passive aggressive behavior or other negative behavior but instead speak truthfully and avoid deceit of all kinds, and not let their silence on a matter be a means of deception.
- See themselves as lifelong learners, not finished products, both professionally and spiritually and are committed to taking all appropriate opportunities to grow and increase in capabilities.
- Keep abreast of best practices and research in education.

- Teach to the adopted standards of the church/school.
- Support, respect and cooperate with their fellow professional church workers.
- Promote a spirit of unity with the entire church/school staff, putting the best construction on the actions of fellow church workers (positive intent) being careful not to bear false witness (Exodus 20:16) and resolving disagreements in a manner that demonstrates an understanding of Confession and Absolution as a model for reconciliation (Matthew 5 and 18).
- Speak well of the church/school ministry in the community, building up all students, parents, congregational members, and fellow staff members with all their words and actions.

Congregations are strongly encouraged to conduct annual performance evaluations by their supervisor or, when applicable, the Board of Directors or Board of Elders. For the Pastor, the Chairman of the Congregation and Chairman of the Elders should work mutually with the Pastor for setting goals and objectives of the ministry. A clear definition of accountability should be established and reviewed on a regular on-going basis. The purpose of evaluation is to improve performance so that the mission, vision, philosophy and goals of the church and school are fully accomplished. Evaluation stimulates professional growth, ensures the preservation of policies and principles of the church and/or school, and maintains high standards of professional competency.

The objectives of evaluations should be, as follows:

- To promote improvement in ministry.
- To assist each staff member in improving his/her performance.
- To support and strengthen effective performance.
- To promote a close, cooperative working relationship among the staff.
- To monitor progress toward personal, church and school goals.

Annual written observations and/or evaluations should become part of each worker's permanent file. These evaluations should be shared with the worker involved. Staff evaluations should be based upon the individual's position description and, when appropriate, his/her performance goals for the year.

To support professional church workers in attaining excellence and accountability, see [Appendix D](#) for links available as examples for your ministry on the following topics:

- Annual Employee Evaluations/Goal Setting
- Care & Recognition
- Classroom Observation
- Code of Ethics
- Early Childhood Curriculum Guide
- Employee Handbook
- Interview Questions
- Job Descriptions
- National Lutheran Schools Accreditation
- New Staff Orientation Checklist
- Organizational Chart
- Parent Handbook & Surveys
- Parent/Teacher Conferences
- Professional Development
- Reference Check Questions
- Labor & Tax Law
- Licensing Title 22
- Mission Statement
- Social Media
- Sunday School
- Youth Ministry

Recommended books related to accountability:

- [Holding Up the Prophet's Hand \(Bruce Hartung\)](#)
- [Crucial Conversations \(Patterson, Grenney, McMillan, Switzler\)](#)
- [Thanks for the Feedback \(Douglas Stone & Sheila Heen\)](#)
- [Boundaries \(Dr. Henry Cloud & Dr. John Townsend\)](#)
- [The 5 Languages of Appreciation in the Workplace \(Gary Chapman and Paul White\)](#)
- [21 Irrefutable Laws of Leadership \(John C. Maxwell\)](#)

FOR ADDITIONAL INFORMATION SEE THE FOLLOWING

Church and School Administration:

[LCMS Church and School Administration Resources](#)

Informational resources are available to guide Lutheran Church—Missouri Synod congregations and workers in managing church and school operations.

[Church Law & Tax](#)

Premier website on this financial area providing a wealth of online and printed resources.

HR/Personnel Matters:

[Employment Resource Manual](#)

Provided to assist congregations and districts of The Synod understand and apply good sound employment principles.

[Concordia Plans HR Services](#)

This service gives you access to valuable resources and tools to help you manage and solve your HR issues. Plus, their certified HR advisors can help you navigate complex HR situations and find the answers you need.

Call Documents:

Call the District Office at 949-854-3232 for access to call documents.

Concordia Plans:

[Learn about your benefits](#) as an employee in an LCMS congregation/school (if enrolled in Concordia Plans).

Financial Matters:

[Congregational Treasurer's Manual](#)

The *Congregational Treasurer's Manual* provides information on various aspects of the duties of congregational treasurer, church governance and much more.

IRS Mileage Rates:

The [current IRS standard mileage reimbursement rates](#) are:

- 67 cents per mile driven for business use, up 3 cents from the midyear increase setting the rate for the second half of 2022.
- 21 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces, consistent with the increased midyear rate set for the second half of 2022.
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2023.

PROFESSIONAL GROWTH

Professional church workers should be encouraged to participate in carefully designed and approved programs of continuing education. Since a designed and approved program will benefit the congregation, a set amount should be included in the congregation's budget in order to support this program. The PSD recommends that congregations partner with employees who pursue an APPROVED continuing education plan by paying, at minimum, 50% of the cost. In order to maintain consistency of Lutheran thought and teaching eligible non-Lutheran or non-synodically trained employees should be encouraged to enroll in the colloquy program as a component of their continuing education. Contact the District office for information on financial assistance that may be available.

Conventions, retreats, conferences, and workshops directly related to the worker's effectiveness in the ministry, or mandated by membership in Synod, are part of the business of the congregation and should not be treated either as part of the worker's vacation or completed at the expense of the employee. The Pacific Southwest District expects synodically trained rostered church workers to attend the annual Pastor's Conference, Lutheran Educators' Conference or All Worker Conference. Generally, employees should be encouraged to attend conferences and conventions with all expenses (travel, meals, lodging, registration, etc.) paid by the congregation. Congregations are therefore encouraged to budget for ongoing professional development opportunities.

In addition to retreats, conferences, and workshops, mission trips represent an important form of professional growth and development. In recognition of our employees' commitment to the Great Commission, consideration should be given to those employees who desire to take part in ministry-sponsored mission trips. It is understood that mission trips that take place during the academic year may place a significant financial burden on school operations; therefore, employees should take advantage of such opportunities during the summer months or pre-determined vacation periods. Mission trips may interfere with expected duties and requests should be made to an appropriate administrator at least four to six months ahead of the anticipated departure date. When administrative approval is received, it is recommended that, when possible and appropriate, mission trips not be treated either as part of the worker's vacation or sick time.

ACKNOWLEDGEMENT, RECOGNITION, AND CELEBRATIONS

It is recommended that birthdays, special occasions, holiday celebrations, and workplace anniversaries are recognized in a fashion that displays care for the worker. Whether you choose to use cards signed by many, a gift card, snacks or treats, and/or another type of recognition, acknowledging these important events will assist in displaying care for the worker. Holidays are often celebrated by appropriate gatherings at which food and fellowship is provided. While all congregations do not implement all celebrations, congregations are encouraged to prayerfully review and implement suitable protocols.

Lutheran church and school workers offer their time, talents, and treasures to the ministries they serve. Ministries, in turn, proclaim Christ through broad efforts. Ministries are encouraged to partner together to better serve His kingdom by recognizing the efforts and responsibilities of all workers in the Pacific Southwest District of the Lutheran Church - Missouri Synod. As a component of partnering together, ministries are encouraged to offer tuition discounts to full-time employees, regardless of the specific LCMS school at which they work. Examples of this practice exist. It is recommended that schools at all levels (*e.g.* K-8, 9-12) prayerfully consider reducing tuition by a minimum of 50% for all full-time professional church workers at schools, district offices, and universities within the Pacific Southwest District.

SABBATICALS

A sabbatical may be defined as a period of time, often three months, when ministry leaders and congregations

set aside a leader's normal responsibilities for the purpose of rest and renewal toward sustained excellence in ministry. A ministry sabbatical is not an extended vacation nor is it synonymous with an academic sabbatical that normally involves extensive study; rather, a ministry sabbatical is a release from the routine of the call for the physical, emotional, spiritual, and intellectual well-being of a ministry leader. Below are links to provide guidance and resources for congregations and schools in the development of their own sabbatical policies.

- [What is a Sabbatical?](#)
- [Planning a Sabbatical](#)
- [Sabbatical Resources](#)
- [Sabbatical Toolkit \(available from the Northwest District of the LCMS\)](#)

WORKER SUPPORT TEAM

Beginning ministry in a new place can be a challenge even for veteran church workers. Churches and schools that organize a Worker Support Team can assist in the transition of new workers. Further, a Worker Support Team assists church workers in sustaining their ministry by encouraging healthy personal practices. Areas of focus for a Worker Support Team may include:

- Lay of the Land: Help workers get comfortable with the community by assisting them with recommendations on where to find groceries on a budget, a good mechanic, recreation areas, traffic patterns in the area, and other aspects of life particular to your community.
- Connections: Help workers get to know members of the church and/or school, families, and other workers in the circuit, region, and district. They may also provide a list of key church and school leaders, and work to make intentional introductions. Finally, they should encourage workers to connect with fellow workers in their area in similar ministry positions. For example, pastors should be encouraged to attend circuit pastors' meetings, Directors of Christian Education should attend cluster meetings, etc.

[Grace Place Wellness](#) notes that "the Worker Support Team lovingly and caringly challenges workers in the church to practice self-discipline in caring for their own spiritual, physical, and emotional needs. The Worker Support Team might also advocate for the Pastor and other workers for supportive policies and practices by the congregation, ensuring adequate care for their physical and financial needs as well as the needs of their families."

According to *Grace Place Wellness*, some practices that the Support Team might strive toward could include:

- Physical health
 - Encourage and engage the workers in physical activity
 - Encourage or provide gym membership
 - Encourage regular medical checkups and self-care
- Spiritual growth
 - Encourage a weekly study/share group with others where they are not the leader
 - Pray for and with the pastor before the church service
- Healthy connections for mental fitness
 - Encourage socialization outside of congregational members
 - Encourage activities and hobbies which take them away from congregational worries
 - Encourage conference attendance
- Personal financial stability
 - Encourage seeking of financial advice

- Listen confidentially to the concerns of spouses
- A robust family life
- Encourage time off and vacations
- Ongoing education for renewal
- Encourage ongoing education at a seminary or college
- Encourage personal coaching

In preparation for the establishment of a Worker Support Team, we recommend reading [Holding Up the Prophet's Hand: Supporting Church Workers](#), noted above.

PROTECTING YOUR MINISTRY

Churches and schools face the daunting task of navigating complex legal issues. From child safety concerns to property matters, employment law, church governance and more, they are responsible for understanding and acting in accordance with applicable legal requirements.

The Pacific Southwest District has a special partnership with [MinistrySafe, available at this link](#). For a limited time through this partnership, MinistrySafe services are available to PSD churches and schools free of charge. MinistrySafe was created by legal professionals who are sexual abuse experts. After decades of litigating sexual abuse cases, Gregory Love and Kimberlee Norris founded MinistrySafe to help ministries meet legal standards of care and reduce the risk of sexual abuse using preventative measures tailored to fit the needs of churches, camps and ministry programs.

As our churches and schools come under increased scrutiny, The Lutheran Church—Missouri Synod is also dedicated to helping pastors, church workers, church administrators, lay leaders and others learn how to better protect their church or school from potential legal challenges.

In collaboration with Alliance Defending Freedom (ADF), a legal guide has been developed in this regard. [Protecting Your Ministry](#) is a legal guide for LCMS congregations, schools and ministries. Please read through this entire booklet carefully to understand the full scope of the issues and how you can protect various ministries. Watch for updates available on the [LCMS Legal Resources web page](#).

Membership with Church Law & Tax (churchlawandtax.com) is highly recommended, providing a wide array of legal information and resources specific to church, clergy and other related issues.

EMPLOYMENT/LABOR LAW

Labor law can be a formidable aspect of employment policy at a congregation or school. Many organizations are privileged to work with local attorneys or to employ a human resource specialist. It is strongly recommended that each congregation or school have a staff member tasked with monitoring current labor law developments in their state or municipality.

The LCMS has published a comprehensive [Employment Resource Manual](#) detailing many of the applicable labor laws.

[Concordia Plans HR Services](#) is a comprehensive yet inexpensive human resources solution available to all PSD churches and schools as a standalone product – your church or school does not have to be a Concordia Plans customer to access this solution. This service gives you access to valuable resources and tools to help you manage and solve your HR issues, develop and keep your handbook compliant, and keep up with legislation. Plus, their certified HR advisors can help you navigate complex HR situations and find the answers you need.

Organizations may also consider joining the Society for Human Resource Management (www.shrm.org). In addition to monitoring HR issues nationally and in each state, membership allows a designated staff member to ask a Knowledge Advisor up to 15 questions per year. While this is not a substitute for legal advice, the Knowledge Advisor can alert an employer to potential risks and benefits in handling HR issues.

Membership with Church Law & Tax (churchlawandtax.com) is highly recommended, providing a wide array of legal information and resources specific to church, clergy and other related issues.

The following details are also not intended as a substitute for legal advice but offer some of the essential rules and regulations of which employers should be aware. The District makes no representations about the legal veracity of the following descriptions.

EMPLOYMENT CATEGORIES

Workers at Lutheran churches and schools may be categorized in a variety of ways (e.g. called and contracted, salary and hourly, full-time and part-time). It is of legal note that the same benefits should be provided to all workers within the same employment category. For example, a full-time, called worker should not receive a tuition discount for his or her children, if all other full-time, called workers are not provided the same discount. Below are descriptions of some of the most common employment categories:

Called: These workers have graduated from a Lutheran Church-Missouri Synod college or university, or been certified through colloquy, and have received a “divine call” from a congregation, school, or RSO of the LCMS. Called workers are recognized on the Minister of Religion Roster (Ordained or Commissioned) of the LCMS. Calls may be tenured or non-tenured. They may also be exempt or non-exempt.

Contracted: These workers have received a contract in which terms of employment (e.g. salary, benefits, responsibilities, duration) have been detailed and affirmed by the employer and employee. Contracted workers are ordinarily not eligible for a call.

At-Will: These workers have been employed without call or contract. Their employment must adhere to applicable state and Federal labor laws and may be terminated by the employer or employee at any time, provided such termination would not violate any state or Federal labor statute (e.g. against discrimination).

Salary: These full-time workers are compensated based on an annual amount divided among pay periods (e.g. bi-weekly, twice monthly, monthly). Salaried workers are not required to submit time-cards or report the number of hours worked in any given pay period. Their compensation is ordinarily spread over ten or twelve months.

Hourly: These full- or part-time workers are compensated based on the number of hours worked in a given pay period. The number of hours worked are determined by the employer and must be documented by a time-card or time-sheet.

Part-time hourly workers (less than 40 hours per week): might receive different benefits than full-time employees. For example, many employers will provide retirement benefits to those working more than 20 hours per week and health benefits to those working more than 30 hours per week. Note that part-time hourly workers employed the same number of hours as one another must be offered the same benefits.

Exempt or Non-Exempt: These descriptions refer to a worker’s status relative to the Fair Labor Standards Act (FLSA). Generally, exempt employees are those receiving a guaranteed minimum salary (salary basis test), or those with executive or administrative responsibilities (job duties test), such as supervising two or more employees or having management as a primary responsibility of the job. Exempt employees are not entitled to overtime compensation or provisions under the FLSA. Wage and hourly regulations regarding minimum wage, overtime, etc. for non-exempt employees should be implemented.

FAIR LABOR STANDARDS ACT

Employment regulations which address hiring, compensation, overtime, and the like are governed by both state and Federal statutes. Wage and hourly laws are specifically addressed by the Fair Labor Standards Act (FLSA) and/or a state labor code.

“Generally, private schools are subject to federal and state wage and hour laws. A significant exemption applies to “ministerial” employees at religious schools. For those employees who serve in a religious capacity – who are ministers as a matter of law – the FLSA and state wage and hour laws do not apply. Teachers at religious schools, for example, may qualify as ministers. (Hosanna-Tabor Evangelical Lutheran Church and School v. EEOC 2012) The California Court of Appeals has also recognized preschool teachers as ministers. (Henry v. Red Hill Evangelical Lutheran Church of Tustin 2011) The Ninth Circuit Court of Appeals has applied this exemption specifically to state wage and hour claims. (Alcazar v. The Corporation of the Catholic Archbishop of Seattle 2010)” Excerpted from Liebert Cassidy Whitmore Legal Bulletin (www.lcwlegal.com).

The LCMS’ legal counsel, Thompson Coburn LLP, has also provided a comprehensive [letter](#) and [webinar](#) regarding the FLSA.

Watch for updates on litigation that may affect hourly and overtime thresholds on ChurchLawandTax.com and ManagingYourChurch.com.

FEDERAL REGULATIONS

The federal government provides additional direction regarding employment by religious organizations. (Equal Employment Opportunity Commission, Title VII of the Civil Rights Act: <http://www.eeoc.gov/policy/docs/threshold.html>). This reference contains resources pertaining to the Religious Organization Exception and the Ministerial Exception. The religious organization exception allows congregations and schools to prefer to employ individuals who share our religion. The exception does not allow organizations to otherwise discriminate in employment on the basis of race, color, national origin, sex, age, or disability.

The ministerial exception indicates that Courts have upheld that ministers of religion generally cannot bring claims under the federal employment discrimination laws, including Title VII, the Age Discrimination in Employment Act, the Equal Pay Act, and the Americans with Disabilities Act. This comes not from the text of the statutes, but from the First Amendment principle that governmental regulation of church administration impedes the free exercise of religion.

STATE REGULATIONS

Arizona, California, and Nevada labor laws vary significantly. There may also be differences in various cities, particularly in California. Individual congregations and schools are strongly advised to know the laws in their state and municipality. Consult the following resources, and check for updates regularly as regulations change often:

- Arizona:
 - The Industrial Commission of Arizona website: <https://www.azica.gov/labor-minimum-wage-main-page>
 - The [current minimum wage in Arizona](#) is \$14.35 per hour. Consult the above links regularly as minimum wage increases are occurring each year.
- California:
 - Labor and Workforce Development Agency: <http://www.labor.ca.gov>
 - Department of Industrial Relations: https://www.dir.ca.gov/dlse/faq_minimumwage.htm
 - The [current state minimum wage in California](#) is \$16.00 for all employers consult the above links regularly as minimum wage increases are occurring each year. Furthermore, some cities require a higher rate.
- Nevada:
 - Office of the Labor Commissioner: <https://labor.nv.gov/>
 - [State of Nevada Minimum Wage Bulletin](#)
 - Beginning July 1, 2023, the rates are \$11.25 (without health insurance) and \$10.25 (with health insurance). Beginning July 1, 2024, the rate increases to \$12.00 per hour (with the two-tier system eliminated).

UNEMPLOYMENT AND DISABILITY COMPENSATION

Under existing state and Federal laws churches and church-related schools are exempt from the Unemployment Compensation Act. This means that any employee who terminates or is terminated, and is unable to find new employment, is not eligible to collect unemployment insurance benefits. Churches and church-related schools are also exempt from participating in state disability insurance programs.

WORKER'S COMPENSATION

Worker's Compensation pays benefits for a work-related injury. You should report any injury to your supervisor as soon after the injury as possible. (For more detailed information consult the [Congregational Treasurers' Manual](#)).

NON-DISCRIMINATION IN TEACHER HIRING PRACTICES

The following information is provided to ensure that salary provisions are morally fair, legal, and non-discriminatory. Synod has determined that all teachers who have graduated from one of its colleges and have received a Lutheran Teacher Diploma or received a Lutheran Teacher Diploma through colloquy should receive calls rather than contracts. Teachers without the Lutheran Teacher Diploma are to be classified as lay teachers and may be contracted. Title IX of the Education Amendments of 1972 expressly stipulates that there shall be no sex discrimination in hiring practices. Salaries should be equal for men and women.

BACKGROUND CHECKS AND SEXUAL ABUSE

Background checks should be conducted annually on all employees for those in contact with children as stipulated by law. Yearly training courses on avoiding sexual abuse and harassment must be conducted yearly for school employees and is also a good practice for all church employees. These services should be paid for by the congregation and/or school.

The Pacific Southwest District has a special partnership with [MinistrySafe, available at this link](#). For a limited time through this partnership, MinistrySafe services are available to PSD churches and schools free of charge. MinistrySafe was created by legal professionals who are sexual abuse experts. After decades of litigating sexual abuse cases, Gregory Love and Kimberlee Norris founded MinistrySafe to help ministries meet legal

standards of care and reduce the risk of sexual abuse using preventative measures tailored to fit the needs of churches, camps and ministry programs.

REST AND MEAL BREAK PERIODS

Laws differ by state. See state-by-state listings of [rest break laws](#) and [meal break laws](#):

Arizona

Employers are not governed by any state rest or meal break regulations.

California

Rest breaks:

Paid 10-minute rest period for each 4 hours worked or major fraction thereof; as practicable, in middle of each work period. Not required for employees whose total daily work time is less than 3 and ½ hours. This includes paid “recovery period” which means a cool down period afforded an employee to prevent heat illness.

Meal breaks:

½ hour, if work is for more than 5 hours per day, except when workday will be completed in 6 hours or less and there is mutual employer/employee consent to waive meal period. On-duty meal period counted as time worked and permitted only when nature of work prevents relief from all duties and there is written agreement between parties. Employee may revoke agreement at any time.

An employer may not employ an employee for a work period of more than 10 hours per day without providing the employee with a second meal period of not less than 30 minutes, except that if the total hours worked is no more than 12 hours, the second meal period may be waived by mutual consent of the employer and employee only if the first meal period was not waived.

The Industrial Welfare Commission may adopt working condition orders permitting a meal period to start after 6 hours of work if the commission determines that the order is consistent with the health and welfare of the affected employees.

Nevada

Rest breaks:

Paid 10-minute rest period for each 4 hours worked or major fraction thereof; as practicable, in middle of each work period. Not required for employees whose total daily work time is less than 3 and ½ hours.

Meal breaks:

½ hour, if work is for 8 continuous hours.

TERMINATION

Terminating employment is a circumstance that should be handled with Christian care and according to applicable laws. Called or contracted employees should have the terms of their call or contract honored. These supersede any “at-will” policy in the applicable state. California, Nevada, and Arizona are all “at-will” work states. This means employees may be terminated at any time for any reason, provided their termination would not violate any state or federal statute (e.g. discrimination). **Employers are strongly encouraged to document performance-based reasons for the termination of an employee, including all efforts to work with the employee to improve performance, and all communication with the employee**

(including dates and participants) regarding performance. Employers are also encouraged to consult with an employment law attorney regarding any questions.

EMPLOYEE HANDBOOKS

Congregations and/or schools are strongly encouraged to publish an employee handbook. (Please consult [Appendix D](#) for an example.) Handbook sections should include (but are not limited to):

- Employment Categories (e.g. Called, Contracted)
- At-Will Employment
- Equal Opportunity Employment
- Salary, Wages, and Benefits
- Professional Growth Opportunities
- Vacation and Holidays
- Sick Leave
- Morals Policy
- Harassment Policy
- Conflict-Resolution Policy
- Personal Leave Policy
- Professional Leave Policy
- Termination Policy
- Safety Procedures

[Concordia Plans HR Services](#) includes an employee handbook building and revision tool. It is a comprehensive yet inexpensive human resources solution available to all PSD churches and schools as a standalone product – your church or school does not have to be a Concordia Plans customer to access this solution. This service gives you access to valuable resources and tools to help you manage and solve your HR issues, develop and keep your handbook compliant, and keep up with legislation. Plus, their certified HR advisors can help you navigate complex HR situations and find the answers you need.

APPENDIX A - SAMPLE HOUSING ALLOWANCE RESOLUTION

**SAMPLE
All Employed Ministers—Stated Dollar Amount RESOLUTION**

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

Name_____Amount_____ Name_____Amount_____

Name_____Amount_____ Name_____Amount_____

Name_____Amount_____ Name_____Amount_____

Name_____Amount_____ Name_____Amount_____

Name_____Amount_____ Name_____Amount_____

Name_____Amount_____ Name_____Amount_____

The housing allowance will be paid from_____, 20xx, to December 31, 20xx.

See additional samples in the [Congregational Treasurers Manual](#).

APPENDIX B - DEDUCTIBLE ITEMS FOR HOUSING ALLOWANCE

Minister's Estimate of Expenses for Housing Allowance:

Home/Apartment Rent:	
Garage Rental:	
Down Payment (including legal, loan and, title fees related to the purchase of home):	
Mortgage Payments (principal and interest):	
Property Tax:	
Property Insurance (homeowner/renter):	
Utilities: Gas:	
Utilities: Electricity:	
Utilities: Telephone (basic service):	
Utilities: Trash:	
Utilities: Water:	
Utilities: Other _____:	
Utilities: Other _____:	
Furnishing and appliances (purchase and repair):	
Structural repairs and remodeling:	
Lawn care and landscaping:	
Maintenance items (household cleaners, light bulbs, pest control):	
Homeowners' Association Dues:	
Other allowable expenses (specify):	
TOTAL:	

APPENDIX C - TAX PREPARERS

Clergy Tax and Financial Services

<http://www.clergytax.com/>

562-906-9906

service@clergytax.com

Schmidt & Associates

<http://www.schmidt-tax.com/>

714-573-1720

Ocean Point Financial Services

<https://www.oceanpoint.financial/home>

858-270-1450

oceanpointfinancial@gmail.com

We also recommend [Church Law & Tax's book "12 Law & Tax Guidelines for New Ministers"](#) by [Richard Hammar](#), which provides critical information that will prove useful for new and experienced church workers.

APPENDIX D - SAMPLE RESOURCES FOR MINISTRY EXCELLENCE

Sample Documents for Developing Ministry Excellence & Accountability:

- Annual Employee Evaluations/Goal Setting
 - [Directors Eval.1.doc](#)
 - [How to Help.pdf](#)
 - [LCMS Synod Performance Appraisal Worksheet.doc](#)
 - [Mid-Year Parent Survey.doc](#)
 - [Performance Appraisal Forms.doc](#)
 - [Performance Review DCE Teacher.pdf](#)
 - [Performance Review Pastor Principal.pdf](#)
 - [Principal Evaluation Sample.doc](#)
 - [Principaleval.doc](#)
 - [Principals Evaluation-by teacher1.doc](#)
 - [Self-Growth Profile 08.doc](#)
 - [teacherevaluation1.doc](#)
 - [Pastoral Skills, Abilities and Attributes \(from PSD Call Manual – useful as a template for performance evaluations and related conversations with the pastor\)](#)
- Care & Recognition
 - [21 Employee Perks That Attract The Best Talent.pdf](#)
 - [Church Worker Appreciation - Sample Schedule.pdf](#)
 - [Church Worker Support Teams.pdf](#)
 - [Top 20 Employee Benefits & Perks.pdf](#)
 - [Twelve Warning Signs of Health.pdf](#)
- Classroom Observation
 - [Collegial Classroom Visits 1.doc](#)
 - [Observation Apps.docx](#)
 - [Observation, 5 minute walk through.pdf](#)
- Code of Ethics
 - [DCE-Code-of-Ethics.pdf](#)
 - [ECE Code of Ethics.pdf](#)
 - [Staff Employee Ethics - Bethany, Long Beach \(ECE\).pdf](#)
- Early Childhood Curriculum Guide
 - [Early Childhood Curriculum Guide.pdf](#)
- ECE State Regulations Information
 - [Regulations by State for ECE Centers.docx](#)
- Employee Handbook
 - [Concordia Plans HR Services, including employee handbook builder](#)
 - [Counseling, Discipline and Discharge.doc](#)
 - [Employee Manual.docx](#)
 - [Employment Resource Manual 062816.pdf](#)
 - [Harassment and discrimination policy law in ca.doc](#)
 - [Hourly Scale.doc](#)
 - [Hourly vs. salary.docx](#)
 - [Leaves of Absence.doc](#)
 - [Levelsofemployment.docx](#)

- [Morals policy.docx](#)
- [Sample Morality Clause from Brotherhood Mutual](#)
- [sickleavefrontload-3-16.doc](#)
- [sickleavepolicyaccrual-2-16.doc](#)
- [Staff Handbook 2016.pdf](#)
- [Violence 2-16.doc](#)
- [Workers comp.doc](#)
- Interview Questions
 - [11 Exit Interview Questions You Should Always Ask.doc](#)
 - [APPLICATION EVALUATION FORM- asst teacher.docx](#)
 - [Behavioral Interview Guide for Administrator.doc](#)
 - [BUSINESS MANAGER INTERVIEW QUESTIONS.docx](#)
 - [InterviewSample.doc](#)
 - [PS Director candidate Phone Interview with Grid.doc](#)
 - [PSW Behavioral Interviewing Guide.doc](#)
 - [QUESTIONS FOR BUSINESS MANAGER Interviews.docx](#)
 - [Teacher Interview Questions.doc](#)
- Job Descriptions
 - Church Administrator
 - [Accountant.docx](#)
 - [Business Administrator.docx](#)
 - [Business Administrator\(2\).docx](#)
 - [Director of Outreach & Member Engagement.docx](#)
 - School Administrator
 - [Coordinator of Child Care.docx](#)
 - [Coordinator of Day Care.docx](#)
 - [Preschool Director \(ADA\).docx](#)
 - [Principal \(ADA\).docx](#)
 - Support Staff
 - [Administrative Assistant.docx](#)
 - [Bookkeeper.docx](#)
 - [Church Secretary.docx](#)
 - [Coordinator of Weddings.docx](#)
 - [Facilities Manager.docx](#)
 - [Facilities Manager\(2\).docx](#)
 - [Groundskeeper.docx](#)
 - [Information Technology Technician \(ADA\).docx](#)
 - [Maintenance.docx](#)
 - [Preschool Aid.docx](#)
 - [Receptionist.docx](#)
 - [School Office Assistant \(ADA\).docx](#)
 - Teachers
 - [Day School Teacher \(ADA\).docx](#)
 - [Elementary Teacher \(ADA\).docx](#)
 - [Lead Preschool Teacher.docx](#)

- [Middle School Teacher \(ADA\).docx](#)
 - [Morning-Afternoon-Summer Teacher.docx](#)
 - Youth/Family/Children
 - [Director of Children’s Ministry.docx](#)
 - [Director of Children’s Ministry\(2\).docx](#)
 - [Director of Children’s Ministry\(3\).docx](#)
 - [Director of Christian Education.docx](#)
 - [Director of Family Life and Youth.docx](#)
 - [Director of Family Ministry.docx](#)
 - [Director of Student Ministry.doc](#)
 - [Director of Youth Ministry.docx](#)
- Labor & Tax Law
 - [Church Law & Tax site](#)
 - [Concordia Plans HR Services](#)
 - [Break periods \(ECE\).pdf](#)
 - [Governor Signs AB 2230 Changing the Salary-Basis Test for Private School Teachers Liebert Cassidy Whitmore.pdf](#)
 - [Housing Allowance & Parsonage LCMS.pdf](#)
 - [IRS Pub 517 - Social Security & Other Info for Clergy & Rel Workers](#)
 - [TaxationOfMinisters2015.PDF](#)
 - [Taxes and Ministers-2015 edition-with styles.pdf](#)
 - [Thompson Coburn letter re OT & FLSA 6408573 2 \(3\) \(002\).pdf](#)
- Mission Statement
 - [Bible Study - Seeking the Will of the Lord.doc](#)
 - [Bible Study - What do “core values” have to do with our congregation’s ministry.doc](#)
 - [Congregational Planning Process.doc](#)
 - [Core Value Statements Final.doc](#)
 - [Core Values Audit 1.doc](#)
 - [Developing Core Values in Our Congregation.doc](#)
 - [Discovering Core Values.doc](#)
 - [Elements of Critical Targets.doc](#)
 - [Mission Development Process Presentation.pptx](#)
 - [Model Mission and Purpose Statements.docx](#)
 - [The Importance of Core Values in the Local Congregation.doc](#)
 - [Vision Development Process Presentation.ppt](#)
- National Lutheran Schools Accreditation
 - [An Introduction to the National Lutheran School Accreditation.pdf](#)
 - [National Lutheran School Accreditation.docx](#)
 - [Roles of Accreditation.pdf](#)
- New Staff Orientation Checklist
 - [new staff orientation.docx](#)
 - [Zion Employee Orientation Checklist.docx](#)
- Organizational Chart
 - [2016 Org Chart.docx](#)
 - [SPPBOrgChart.pdf](#)

- Parent/Teacher Conferences
 - [Parent Teacher Conference.pdf](#)
- Professional Development
 - [Characteristics of Godly Leadership.docx](#)
 - [EXCELLENCE AND ACCOUNTABILITY.docx](#)
- Reference Check Questions
 - [Reference Check Sheet.doc](#)
 - [References.docx](#)
- Salary/Compensation
 - [Concordia Plans Compensation Decision Support Tool – Churches](#)
 - [Concordia Plans Compensation Decision Support Tool – Schools](#)
- Social Media
 - [Avoid Social Media Conflict \(from Church Law & Tax\)](#)
 - [Bethany Lutheran Social Media Policy.docx](#)
 - [Sample from Church Executive](#)
 - [Social Media Team Policy.docx](#)
 - [Ultimate List of Social Media Policies for Churches from Pastors.com](#)
- Sunday School
 - [Disciplinary Procedures.docx](#)
 - [Nursery Volunteer Handbook.pdf](#)
 - [Sample Sunday School Handbook 9-2014-1.pub](#)
 - [Sunday School Safety and Security Process.doc](#)
- Youth Ministry
 - [PARTICIPANT REGISTRATION FORM & MEDICAL RELEASE \(Youth & Adult\).docx](#)
 - [Youth Board Chairperson.docx](#)
 - [Youth Consent and Liability.doc](#)