

**WELS SYNODICAL COUNCIL**  
**Approved Policies and Procedures**

SC 04/2025 A.13a

Policy #	Effective Date & Revision History	Subject	Origination
SC0079	4/26/00, 7/01/01, 10/23/03 2/25/05, 11/3/06, 4/24/2009, 2/26/10, 2/25/12, 7/1/14, 2/28/15, 2/27/16, 2/25/17, 2/24/18, 2/23/19, 2/29/20, 2/26/21, 2/25/22, 4/29/23, 4/27/2024, 4/26/2025	Substitute Reimbursement	Synodical Council

**POLICY DESCRIPTION:**

WELS reimburses congregations, schools, and organizations whose personnel need to be away from their vocations while serving the synod voluntarily for a specified term. Reimbursements will not be made to an individual. Reimbursements will only be made when the voluntary service occurs during a regularly scheduled work day. Reimbursements will only be made if requested by the congregation, school, or organization. Partial days will be reimbursed in proportion to a full day. Reimbursement rates are as follows and will be reviewed annually.

	Daily rate	% daily rate	2025/2026 rate
<b>Teachers</b>			
Lutheran elementary school	114	100%	114
High school	114	100%	114
College	114	100%	114
Seminary	114	100%	114

**Parish Pastor**

One sermon	137	100%	137
Sermon repeated	137	20%	27
Sermon and liturgy	137	115%	157
Extra service	137	40%	55
Bible class	137	70%	96

**Organist**

One service	89	100%	89
Service repeated	89	25%	22

**Choir Director**

One service	89	60%	53
Service repeated	89	25%	22

Notes:

1. Congregations using this policy to pay substitutes may want to consider including an amount for social security (if applicable) and mileage.
2. Teacher base: WELS salary matrix; D/20; daily rate based on 11/12 of 360 day year
3. Pastor base: WELS salary matrix; F/20; daily rate based on 360 day year
4. Organist/choir director base: WELS salary matrix; C/0; daily rate based on 360 day year
5. Responsibility for this policy rests with the WELS Director of Human Resources
6. Policy should be reviewed annually in February