



**WELS SYNODICAL COUNCIL
Approved Policies and Procedures**

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	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	2020/2021 rate
Teachers			
Lutheran elementary school	106	100%	106
High school	106	100%	106
College	106	100%	106
Seminary	106	100%	106
Parish Pastor			
One sermon	127	100%	127
Sermon repeated	127	20%	25
Sermon and liturgy	127	115%	146
Extra service	127	40%	51
Bible class	127	70%	89
Organist			
One service	83	100%	83
Service repeated	83	25%	21
Choir Director			
One service	83	60%	50
Service repeated	83	25%	21

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