



**WELS SYNODICAL COUNCIL** SC 04/2025 A.13a  
**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, 2/26/21, 2/25/22, 4/29/23, 4/27/2024, 4/26/2025, 4/24/2026	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	2026/2027 rate
<b>Teachers</b>			
Lutheran elementary school	115	100%	115
High school	115	100%	115
College	115	100%	115
Seminary	115	100%	115
<b>Parish Pastor</b>			
One sermon	138	100%	138
Sermon repeated	138	20%	28
Sermon and liturgy	138	115%	158
Extra service	138	40%	55
Bible class	138	70%	96
<b>Organist</b>			
One service	90	100%	90
Service repeated	90	25%	22
<b>Choir Director</b>			
One service	90	60%	54
Service repeated	90	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