



2026 EMPLOYERS COMPENSATION GUIDELINES FOR ROSTERED MINISTERS

A. Salary Scale

The salary scale below incorporates a 2.1% increase from the 2025 compensation guidelines, based on Canadian average increases in the Consumer Price Index

2026 MINIMUM SALARY SCALE				
(there is a 2.5% differential between Levels 1, 2, 3, 4)				
Years of Service	Level 1	Level 2	Level 3	Level 4
0	43,955	45,054	46,181	47,335
1	45,918	47,066	48,242	49,449
2	47,969	49,168	50,398	51,657
3	50,110	51,363	52,647	53,964
4	52,348	53,655	54,997	56,373
5	54,686	56,052	57,454	58,923
6+	57,126	58,554	60,018	61,518

1. "Level" refers to the following education degrees or their equivalents:
 - Level 1 – Basic Theological Training or diploma
 - Level 2 – Bachelor degree or Master of Divinity w/o prior undergraduate degree
 - Level 3 – Masters of Divinity degree
 - Level 4 – Doctor of Ministry, Master in Sacred Theology degree, PhD
2. A period of time "On Leave from Call" does not qualify to calculate "years of service".
3. If salary scale is exceeded, a 2% increase should be paid annually.
4. Rostered ministers on parental or medical leave without resignation from call continue to accumulate years of service while on leave.
5. Synod Bishop must be consulted if salary scale cannot be paid.
6. Salary increases are effective on January 1 each year.

B. Housing

No Parsonage: Add a housing allowance to the base salary at Fair Rental Value in the area. Fair Rental Value includes rent and basic utilities (heat, electricity, water and sewer).

Parsonage: The congregation or calling agency may provide adequate housing in good repair, including basic utilities (heat, electricity, water and sewer). Add a housing equity allowance of \$1680 per year. Consideration should be given to paying a housing allowance and collecting rent in lieu of a free rent with no allowance arrangement. This is suggested in order for the full value of the compensation to be covered under the life and disability benefits.

C. Interim Ministry

1. Full-time or regular part-time interim ministry:

The above compensation guidelines, or a percentage thereof, are used to determine the appropriate compensation depending on the situation and expectations for either full-time or part-time service.

Contact GSI regarding pension and benefits requirements which may still apply to interim ministry. If GSI confirms there are no requirements under the group plans, it is expected that the congregation pay an additional 3% to 5% of salary in lieu in order for the minister to cover such items personally.

2. For limited interim & supply ministry:

Worship services (Sundays, weddings, funerals, etc.)

2026: \$240.00

Add \$75 for second worship service on same Sunday

Other pastoral duties (confirmation classes, visitations, teaching events, pastoral care, meetings, etc.)

\$40 per hour

D. Pulpit Supply

Pulpit Supply is the provision of worship leadership, preaching, and presiding at Holy Communion (when the minister is on the roster of this Synod). Compensation follows the rates specified for limited interim ministry. Travel reimbursement is made on a per km rate according to the MNO Employers Compensation Guidelines for Rostered Ministers - Mileage Supplement (below).

In most cases, Pulpit Supply fees are not subject to statutory (Income tax, EI, CPP) or pension and benefit deductions. If the same person is paid more than \$500 per calendar year from one congregation or ministry, a T4A must be provided.

E. Other Compensation Notes

This section applies to all rostered ministers including interim and supply. Refer to the Employment Agreement where applicable.

1. Travel – See the MNO Employers Compensation Guidelines for Rostered Ministers - Mileage Supplement (below)
2. Other professional expenses – see the National Compensation Guidelines (on the GSI website)
3. Continuing Education Plan – see the National Policy (on the GSI website)
4. Pension & Benefits – contact ELCIC Group Services
5. Statutory deductions such as EI & CPP – as per CRA requirements

EMPLOYERS COMPENSATION GUIDELINES FOR ROSTERED MINISTERS

Mileage Supplement

Effective Date: January 1, 2026

Approved by: Synod Convention Motion MNO-19-2024-10

Amended by: Synod Council Motion SC 2025 43

Review Date: November 2026

1. Introduction

1.1. This guideline:

- a) sets out the minimum mileage reimbursement rate for rostered leaders in the Synod using a privately owned vehicle for work-related purposes;
- b) provides guidance for review and adjustment by Employers;

2. Definitions

"Deacon" means an individual who is ordained by the Synod to the Ministry of Word and Service.

"Employer" means the Congregation or other agency who is a signatory to the employment agreement with the Rostered Pastor or Rostered Deacon

"Pastor" means an individual recognized by the Synod as ordained to the Ministry of Word and Sacrament.

"Rostered" means a Pastor, Deacon or Bishop who is ordained and has been admitted to the roster of Pastors or Deacons of this Church, and who is in possession of a proper Call, on leave from Call, retired or suspended from exercising the office and privileges of ordained ministry in accordance with the ELCIC Administrative Bylaws.

"Synod" means the MNO Synod.

3. General

- 3.1 The Employer may provide a flat annual amount for the cost of using a privately owned vehicle.
- 3.2 The Employer may provide a per kilometer rate for the cost of using a privately owned vehicle. The following formula shall be used to calculate the mileage reimbursement rate:
 - a) Base Rate = 41.0¢/km based on a price of \$1.00/litre of regular gasoline
 - b) The kilometer rates shall be adjusted based on the following ratio:

for every full 7.0¢ increase/decrease in the price per litre of regular gasoline from the Base Rate, there shall be a 1.0¢/km increase/decrease in the mileage reimbursement rates.
 - c) The mileage reimbursement rate shall be determined based on the previous six (6) months average of regular gasoline prices in the closest major center. Data is readily available from the Government of Canada. A quarterly or semi-annual review of mileage reimbursement rates is encouraged.
- 3.3 The above allowances cover all costs relative to the operation of the vehicle except tolls and parking, which may be claimed as incurred.