



WELS SYNODICAL COUNCIL
Approved Policies and Procedures

SC 02/2023 A.08a

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	Substitute Reimbursement	Synodical Council

POLICY DESCRIPTION:

WELS reimburses congregations, schools, and organizations whos personnel need to be away from their vocations while serving the synod voluntarily for a specified term. Reimbursements will not be made to an individiaul. 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	2023/2024 rate
Teachers			
Lutheran elementary school	110	100%	110
High school	110	100%	110
College	110	100%	110
Seminary	110	100%	110
Parish Pastor			
One sermon	132	100%	132
Sermon repeated	132	20%	26
Sermon and liturgy	132	115%	152
Extra service	132	40%	53
Bible class	132	70%	92
Organist			
One service	86	100%	86
Service repeated	86	25%	22
Choir Director			
One service	86	60%	52
Service repeated	86	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