



**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, 2/26/21, 2/25/22	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	2022/2023 rate
<b>Teachers</b>			
Lutheran elementary school	109	100%	109
High school	109	100%	109
College	109	100%	109
Seminary	109	100%	109
<b>Parish Pastor</b>			
One sermon	130	100%	130
Sermon repeated	130	20%	26
Sermon and liturgy	130	115%	150
Extra service	130	40%	52
Bible class	130	70%	91
<b>Organist</b>			
One service	85	100%	85
Service repeated	85	25%	21
<b>Choir Director</b>			
One service	85	60%	51
Service repeated	85	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