

CENTRAL ILLINOIS DISTRICT LC-MS

1850 North Grand Avenue West
Springfield, IL 62702-1626
(217) 793-1802 FAX: (217) 793-1822

email: cid@cidlcms.org
website: cidlcms.org



SALARY GUIDELINES 2021

2021 Base \$36,081

(2017 base \$34,300; 2018 base \$34,540; 2019 base \$34,885; 2020 Base \$35,408)

Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, "You shall not muzzle an ox while it treads out the grain," and "the laborer is worthy of his wages."
I Timothy 5:17-18

Let who is taught the word share all good things with him who teaches.
Galatians 6:6

Even so the Lord has commanded that those who preach the gospel should live from the gospel.
I Corinthians 9:14

And we urge you brethren, to recognize those who labor among you, and are over you in the Lord and admonish you, and to esteem them very highly in love for their work's sake. Be at peace among yourselves.
I Thessalonians 5:12-13

Updated as of March 24, 2020

GENERAL SALARY GUIDELINES

1. Annual Review

Each congregation is encouraged to review worker's salaries and benefits on an annual basis. The salary base recommendations reflect increases in the cost of living. To not consider cost of living increases is to give the worker an effective cut in salary.

2. Tax Implications

Each congregation is encouraged to obtain and become familiar with the Lutheran Church-Missouri Synod, "*Congregational Treasurer's Manual*". This manual is available online at www.lcms.org.

3. Social Security / Medicare Taxes

Each congregation is encouraged to provide for 50% of payment of the Federal Self-Employment tax (SECA) for their effected workers. *Any such additional income given to a worker is taxable income and would be reported on their W-2.*

4. Mileage Reimbursement

As a guideline, each congregation is encouraged to use the standard mileage rate set forth by the U.S. Internal Revenue Service for personal vehicle miles actually driven in church-related work.

5. Cell Phone Reimbursement

As our society becomes more mobile, congregations are encouraged to either provide a cell phone (for congregational business use) or pay an appropriate portion of the worker's personal cell phone package.

6. Vacation

Congregations are encouraged to grant full-time workers annual vacations.

Suggested Vacation (Minimum)

SERVICE YEARS - VACATION WEEKS

1 to 5 years -	3 weeks (may carry over 1)
5 to 19 years -	4 weeks (may carry over 2)
20 years & over -	5 weeks (may carry over 2)

Teacher's vacation predetermined by school calendar; therefore no recommendations are suggested.

7. Convention / Retreat Expense

Each congregation is encouraged to provide worker's funds to cover all required Convention and Conference expenses (registration, travel, housing, and meals). Appropriate "time-off" should be granted to attend these functions (not to be counted as vacation).

8. Continuing Education

Each congregation is encouraged to support the Continuing Education of all church workers by granting financial support and appropriate time to attend workshops, conferences and other educational opportunities.

9. Concordia Plans

Each congregation is encouraged to provide for full payment of premiums for the Concordia Health Plan for the worker and family, Disability, and Retirement Benefit Plans for full-time workers. For CHP definition of full-time worker, see: <http://www.concordiaplans.org/graphics/assets/documents/11128.pdf>.

Note—only one base salary for various CHP plans is given; each congregation is encouraged to provide the highest quality health care for their workers and families. Cost of health care is not included in salary.

10. Tax Sheltered Annuities

Professional church workers may be eligible to establish Tax Sheltered Annuities for retirement purposes.

Church workers are encouraged to enroll in the retirement savings plan offered through Concordia Plan Services' CRSP plan.

SALARY GUIDELINES

11. Salary Guideline Schedule

The salary guideline for all ordained ministers is presented on page 3; the teachers and other professional church workers table is on page 4. The base salary is set yearly by the CID Board of Directors. The base salary is not recommended to be applied at 5/6 ths for 10 month teachers.

Housing for the individual is included in the salary guidelines. If a parsonage is provided (incl. utilities and other related expenses), deduct 20% from salary.

Salaries for pastors who have been previously rostered as Christian day school teachers, DCEs or directors of Evangelism, etc., should be given credit for 100% of previous years of experience. Also, consideration should be given to pastors who have had prior work experience outside full-time church work (50% of previous years' experience—from age 26 to ordination age).

12. Situation Compensation

Church worker responsibility increases with the size of congregation. Each congregation is encouraged to recognize this factor and adjust the worker's compensation as the situation warrants.

Recommendations:

Note - Amount added to the appropriate Increment Table multiplier:

- a. District personnel:
 - District president - add 0.35
 - District administrative staff - add 0.20
- b. Congregation pastors:
 - Senior pastor—add 0.05 to 0.30
(factors--size of cong. + staff)
 - Dual parish—add 0.05 to 0.10
- c. Size of Congregation (communicants)
 - 200+ members - add 0.10
 - 400+ members - add 0.15
 - 600+ members - add 0.20
 - 800+ members - add 0.25
 - 1,000+ members - add 0.30
- d. Teachers:
 - Principal - add 0.10 to 0.25
(factors - size of sch. + staff)
 - Youth dir. - add 0.05 to 0.10
 - Music dir. - add 0.05 to 0.10
 - Other duties - add 0.05 to 0.10

13. Housing Declaration

To comply with IRS guidelines, each congregation must pass an annual resolution before the end of the year to set the housing allowance (for the next year) for all ministers of religion. Refer to the *LCMS Congregational Treasurer's Manual* Section 2.800 for clarification of the reporting requirements and to Section 2.900 for sample resolutions that may be used by the congregation.

14. Housing Equity Fund

Any such additional income given to a worker is taxable income.

The congregation may provide additional compensation (housing equity fund for worker living in a parsonage / teacherage) that is deposited into a tax-sheltered annuity, traditional IRA, or Roth IRA.

15. Medical Disability / Leave of Absence

For a called church worker on medical and/or disability leave, the congregation is encouraged to pay the difference between salary and CHP disability, so the worker continues to receive full compensation.

16. Non-degree workers

For salaried, non-degree, full-time church employees—for workers with a high school diploma, a recommendation is that the salary base would be the base or its yearly equivalent times a multiplier of 0.60.

17. Vacancy and Pulpit Supply

Congregations being served by a "vacancy pastor" are encouraged to provide for reasonable expenses (e.g., travel—IRS mileage rate should be used, etc.)

Vacancy—vacancy pastor should be paid 50% of former pastor's salary. Vacancy pastor is to conduct weekly services, confirmation and bible classes. Sunday pastoral services cost (when vacancy pastor is unable to do the Sunday services) will be deducted from the vacancy pastor's monthly salary.

Pulpit Supply recommendations as are as follows:

One Service:	\$150
Bible Class:	\$ 50
Two Services:	\$ 200

Mileage is always paid for the round trip. A Saturday evening service in addition to the Sunday service(s) and Bible class constitutes a separate service and should be compensated at an additional \$100 plus additional mileage or overnight accommodations.

PASTOR'S INCREMENT TABLE

<u>Year</u>	<u>BS</u>	<u>M.Div.</u>	<u>DMin/STM</u>	<u>Ph.D.</u>
0	1.28	1.32	1.45	1.58
1	1.34	1.38	1.51	1.64
2	1.40	1.44	1.57	1.70
3	1.46	1.50	1.63	1.76
4	1.52	1.56	1.68	1.80
5	1.57	1.61	1.72	1.83
6	1.61	1.65	1.76	1.89
7	1.64	1.68	1.80	1.92
8	1.67	1.71	1.83	1.95
9	1.70	1.74	1.86	1.98
10	1.73	1.77	1.89	2.01
11	1.76	1.80	1.92	2.04
12	1.79	1.83	1.95	2.07
13	1.82	1.86	2.00	2.14
14	1.85	1.89	2.03	2.17
15	1.88	1.92	2.06	2.20
16	1.91	1.95	2.09	2.23
17	1.94	1.98	2.12	2.26
18	1.97	2.00	2.15	2.30
19	2.00	2.04	2.18	2.32
20	2.03	2.07	2.21	2.35
21	2.06	2.10	2.24	2.38
22	2.09	2.13	2.27	2.41
23	2.12	2.16	2.30	2.44
24	2.15	2.19	2.33	2.47
25	2.18	2.22	2.36	2.50
26	2.19	2.24	2.39	2.54
27	2.20	2.26	2.42	2.58
28	2.21	2.27	2.44	2.61
29	2.22	2.28	2.46	2.64
30	2.23	2.29	2.48	2.67
31	2.24	2.30	2.49	2.68
32	2.25	2.31	2.50	2.69
33	2.26	2.32	2.51	2.70
34	2.27	2.33	2.52	2.71
35	2.28	2.34	2.53	2.72
36	2.29	2.35	2.54	2.73
37	2.30	2.36	2.55	2.74
38	2.31	2.37	2.56	2.75
39	2.32	2.38	2.57	2.76
40	2.33	2.39	2.58	2.77

Teachers and Professional Church Workers Increment Table - **For 10 months, if extra time expected it should be increased.**

YEAR	BA	BA+8	BA+16	BA+24	BA+28	MA	MA+8	MA+16	MA+24	MA+32	MA+48	D.Ed.
0	1.00	1.04	1.08	1.12	1.16	1.20	1.24	1.28	1.32	1.36	1.40	1.44
1	1.06	1.10	1.14	1.18	1.22	1.26	1.30	1.34	1.38	1.42	1.46	1.50
2	1.12	1.16	1.20	1.24	1.28	1.32	1.36	1.40	1.44	1.48	1.52	1.56
3	1.18	1.22	1.26	1.30	1.34	1.38	1.42	1.46	1.50	1.54	1.58	1.62
4	1.24	1.28	1.32	1.36	1.40	1.44	1.48	1.52	1.56	1.60	1.64	1.68
5	1.29	1.33	1.37	1.41	1.45	1.49	1.53	1.57	1.61	1.65	1.69	1.73
6	1.33	1.37	1.41	1.45	1.49	1.53	1.57	1.61	1.65	1.69	1.73	1.77
7	1.36	1.40	1.44	1.48	1.52	1.56	1.60	1.64	1.68	1.72	1.76	1.80
8	1.39	1.43	1.47	1.51	1.55	1.59	1.63	1.67	1.71	1.75	1.79	1.83
9	1.42	1.46	1.50	1.54	1.58	1.62	1.66	1.70	1.74	1.78	1.82	1.86
10	1.45	1.49	1.53	1.57	1.61	1.65	1.69	1.73	1.77	1.81	1.85	1.89
11	1.48	1.52	1.56	1.60	1.64	1.68	1.72	1.76	1.80	1.84	1.88	1.92
12	1.51	1.55	1.59	1.63	1.67	1.71	1.75	1.79	1.83	1.87	1.91	1.95
13	1.52	1.58	1.62	1.66	1.70	1.74	1.78	1.82	1.86	1.90	1.94	1.98
14	1.53	1.61	1.65	1.69	1.73	1.77	1.81	1.85	1.89	1.93	1.97	2.00
15	1.54	1.62	1.68	1.72	1.76	1.80	1.84	1.88	1.92	1.96	2.00	2.03
16	1.55	1.63	1.71	1.75	1.79	1.83	1.87	1.91	1.95	1.99	2.03	2.06
17	1.56	1.64	1.74	1.78	1.82	1.86	1.90	1.94	1.98	2.02	2.06	2.09
18	1.57	1.65	1.77	1.81	1.85	1.89	1.93	1.97	2.01	2.05	2.09	2.12
19	1.58	1.66	1.80	1.84	1.88	1.92	1.96	2.00	2.04	2.08	2.12	2.15
20	1.59	1.67	1.83	1.87	1.91	1.95	1.99	2.03	2.07	2.11	2.15	2.18
21	1.60	1.68	1.86	1.90	1.94	1.98	2.02	2.06	2.10	2.14	2.18	2.21
22	1.61	1.69	1.89	1.93	1.97	2.01	2.05	2.09	2.13	2.17	2.21	2.24
23	1.62	1.70	1.92	1.96	2.00	2.04	2.08	2.12	2.16	2.20	2.24	2.27
24	1.63	1.71	1.95	1.99	2.03	2.07	2.11	2.15	2.19	2.23	2.27	2.30
25	1.64	1.72	1.98	2.02	2.06	2.10	2.14	2.18	2.22	2.26	2.30	2.33
26	1.65	1.73	1.99	2.03	2.07	2.11	2.15	2.19	2.23	2.27	2.31	2.36
27	1.66	1.74	2.00	2.04	2.08	2.12	2.16	2.20	2.24	2.28	2.32	2.39
28	1.67	1.75	2.01	2.05	2.09	2.13	2.17	2.21	2.25	2.29	2.33	2.41
29	1.68	1.76	2.02	2.06	2.10	2.14	2.18	2.22	2.26	2.30	2.34	2.43
30	1.69	1.77	2.03	2.07	2.11	2.15	2.19	2.23	2.27	2.31	2.35	2.45
31	1.70	1.78	2.04	2.08	2.12	2.16	2.20	2.24	2.28	2.32	2.36	2.46
32	1.71	1.79	2.05	2.09	2.13	2.17	2.21	2.25	2.29	2.33	2.37	2.47
33	1.72	1.80	2.06	2.10	2.14	2.18	2.22	2.26	2.30	2.34	2.38	2.48
34	1.73	1.81	2.07	2.11	2.15	2.19	2.23	2.27	2.31	2.35	2.39	2.49
35	1.74	1.82	2.08	2.12	2.16	2.20	2.24	2.28	2.32	2.36	2.40	2.50
36	1.75	1.83	2.09	2.13	2.17	2.21	2.25	2.29	2.33	2.37	2.41	2.51
37	1.76	1.84	2.10	2.14	2.18	2.22	2.26	2.30	2.34	2.38	2.42	2.52
38	1.77	1.85	2.11	2.15	2.19	2.23	2.27	2.31	2.35	2.39	2.43	2.53
39	1.78	1.86	2.12	2.16	2.20	2.24	2.28	2.32	2.36	2.40	2.44	2.54
40	1.79	1.87	2.13	2.17	2.21	2.25	2.29	2.33	2.37	2.41	2.45	2.55

SALARY PLANNING WORKSHEET

Example: 1. Pastor, M.Div., 15 years experience (no additional multipliers)

2. Teacher, MA., 15 years experience (no additional multipliers)

2014 base salary: \$32,381

1. Pastor:	\$32,381	base
	<u>x 1.92</u>	15 yrs., M.Div.
	\$62,172	Salary

2. Teacher	\$32,381	base
	<u>x 1.80</u>	15 yrs., M.A.
	\$58,286	Salary

Salary would be reduced by 20% if housing and utilities are provided.

Worksheet

Base	_____	
Multipliers	<u>x (plus)</u> _____	(additional multiplies for senior pastor, etc., should be added in)
Salary	= _____	