

CENTRAL ILLINOIS DISTRICT LC-MS

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SALARY GUIDELINES 2024

2024 Base \$40,032

(2020 base \$35,408; 2021 base \$36,081; 2022 base: \$36,730; 2023 base: \$38,126)

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 28, 2023

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 these documents from The Lutheran Church-Missouri Synod: *Congregational Treasurer's Manual* and *Taxes and Ministers*. These manuals are 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

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. See *Taxes and Ministers*, page 6.

6. Vacation

Congregations are encouraged to grant full-time workers (12-month) annual vacations.

Suggested Vacation (Minimum):

<u>SERVICE</u>	<u>VACATION</u>
0-5 years	3 weeks (may carry over one week)
6-19 years	4 weeks (may carry over two weeks)
20 + years	5 weeks (may carry over two weeks)

Ministries should determine how many days are in a work week for a particular worker.

CID makes no recommendations for the vacations of classroom teachers, since such vacations are ordinarily determined by the school calendar.

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. Consult with Concordia Plans for definition of a full-time worker and base salary with respect to the various plans.

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 the Concordia Plans CRSP plan.

SALARY GUIDELINES

11. Salary Guideline Schedule

The salary guideline for all ordained ministers is presented on page 5; the teachers and other professional church workers table is on page 6. The base salary is set yearly by the CID Board of Directors. For teachers and professional church workers, the base salary is applicable for 10 months of service. One (or two) additional month(s) of service require(s) commensurate extra compensation.

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

Salaries for pastors who have been previously rostered as (an)other called or commissioned full-time church worker(s) should be given credit for 100% of those previous years of experience. Also, consideration should be given to pastors who have had prior full-time work experience outside full-time church work. A recommendation is that 50% of those previous years' experience – from age 26 to ordination age – be considered.

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. Parish pastors:
 - Senior – two times the multiplier indicated in c.
 - Sole or Associate – add the multiplier indicated in c.
 - 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. Others:
 - Principal - add 0.10 to 0.25
 - Youth dir. - add 0.05 to 0.10
 - Music dir. - add 0.05 to 0.10
- e. Other duties - add 0.05 to 0.10

13. Housing Declaration

To comply with IRS guidelines, each congregation must annually take official action to designate the housing allowance for all ministers of religion in advance of the payment of the allowance. This designation cannot be made retroactively. 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.

Housing allowances should be high enough to account for all anticipated housing-related expenses each year. Congregations and workers are encouraged to seek expert tax advice on the amount of a worker's compensation that can legally be devoted to housing allowance, and what workers should do if their housing allowance amount turns out to be higher or lower than what they spend on housing-related expenses.

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 an employee-owned tax-sheltered annuity, traditional IRA, or Roth IRA. Congregations and workers are encouraged to seek expert advice on the tax implications of a housing equity fund.

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 disability insurance benefits, so the worker continues to receive full compensation.

16. Lay Administrative Workers

For salaried, full-time lay workers, exclusively managing secular administrative duties, congregations are encouraged to offer compensation as the base salary times varying recommended multipliers determined by the highest educational attainment and years of experience of the relevant individual. The applicability or suitability of a particular degree (level or subject) or years of prior experience regarding the administrative task(s) at hand is up to each ministries' determination. (Some administrative positions also are addressed in either of the Concordia Plan Compensation Tools.)

- a. High School:
 - For workers with a high school diploma or equivalent, multiply the base salary by the relevant factor in the High School Increment Table (page 7).

- b. Associate Degree:
For workers with an Associate Degree, multiply the base salary by the relevant factor in the Associate Degree Increment Table (page 7).
- c. Bachelor's or Higher Degree:
For workers with a Bachelor's or higher degree, recommended compensation would be the base salary times the appropriate multiplier from the Teachers and Professional Church Workers Increment Table.

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 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 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.

PASTORS 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

Definitions:

BS – Bachelor of Science; here, this could apply to any bachelors’ degree

M.Div. – Master of Divinity

DMin – Doctor of Ministry

STM – Master of Sacred Theology

Ph.D. – Doctor of Philosophy

Concordia Plans offers a tool to help churches figure compensation for pastors. It can be accessed at

<https://tc.cbiz.com/CompToolCPS/Login.aspx>

TEACHERS AND PROFESSIONAL CHURCH WORKERS INCREMENT TABLE

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

The original intent of the above grid was to yield salary figures for teachers for 10 months of service. However, some teachers and certainly other professional church workers (e.g., DCEs) are on a 12-month arrangement. For 12-month workers, it is recommended that you arrive at a salary by using the above grid, then multiply it by 1.2. So for a worker whose salary per the grid should be \$50,000, the recommendation is that if this worker serves on a 12-month basis, not a 10-month basis, the worker be paid \$60,000.

Concordia Plans offers a tool to help churches figure compensation for commissioned workers. It can be accessed at <https://tc.cbiz.com/CompToolCPSEd/Login.aspx>

HIGH SCHOOL INCREMENT TABLE

<u>Year</u>	<u>Increment</u>	<u>Year</u>	<u>Increment</u>	<u>Year</u>	<u>Increment</u>
0	0.600	11	0.744	21	0.780
1	0.618	12	0.753	22	0.783
2	0.636	13	0.756	23	0.786
3	0.654	14	0.759	24	0.789
4	0.672	15	0.762	25	0.792
5	0.687	16	0.765	26	0.795
6	0.699	17	0.768	27	0.798
7	0.708	18	0.771	28	0.801
8	0.717	19	0.774	29	0.804
9	0.726	20	0.777	30	0.807
10	0.735				

NOTE: Each factor combines 60% of the base salary (0.60) times a 50% discounted annual increment from the BA column of the Teacher and Professional Church Worker Increment Table. For example, with 10 years of experience, a Teacher with a BA would have an increment of 1.45. In this case, with 10 years of experience, a High School Worker would have an increment of 1.225. So, with 10 years of experience, a High School Worker's multiplier would be $0.60 \times 1.225 = 0.735$. His or her recommended compensation would be the base salary times 0.735.

ASSOCIATE DEGREE INCREMENT TABLE

<u>Year</u>	<u>Increment</u>	<u>Year</u>	<u>Increment</u>	<u>Year</u>	<u>Increment</u>
0	0.800	11	0.992	21	1.040
1	0.824	12	1.004	22	1.044
2	0.848	13	1.008	23	1.048
3	0.872	14	1.012	24	1.052
4	0.896	15	1.016	25	1.056
5	0.916	16	1.020	26	1.060
6	0.932	17	1.024	27	1.064
7	0.944	18	1.028	28	1.068
8	0.956	19	1.032	29	1.072
9	0.968	20	1.036	30	1.076
10	0.980				

NOTE: Each factor combines 80% of the base salary (0.80) times a 50% discounted annual increment from the BA column of the Teacher and Professional Church Worker Increment Table. For example, with 20 years of experience, a Teacher with a BA would have an increment of 1.59. In this case, with 20 years of experience, an Associate Degree Worker would have an increment of 1.295. So, with 20 years of experience an Associate Degree Worker's multiplier would be $0.80 \times 1.295 = 1.036$. His or her recommended compensation would be the base salary times 1.036.

SALARY PLANNING WORKSHEET EXAMPLES

Example: 1. Pastor, M.Div., 15 years experience (no additional multipliers)
2. Teacher, MA., 15 years experience (no additional multipliers)
2024 base salary: \$40,032

1. Pastor: \$40,032 base
x 1.92 15 yrs., M.Div.
\$76,861 Salary

2. Teacher \$40,032 base
x 1.80 15 yrs., M.A.
\$72,058 Salary

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

Worksheet

Base _____
Multipliers x (plus) _____ (additional multipliers for senior pastor,
etc., should be added in)
Salary = _____