



**2013 2014 2015**

**Salary Guidelines for  
Professional Workers**

**PASTOR  
SCHEDULE**

**Iowa District East - LCMS**

**June, 2012**

## **1.0 GENERAL SALARY GUIDELINES**

### **1.1 Annual Review**

Each congregation is encouraged to review workers' salaries and benefits on an annual basis.

### **1.2 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 from the District Office.

### **1.3 Social Security Tax**

Each congregation is encouraged to provide for 50% of payment of the Federal Social Security Tax applicable to the self-employment program.

### **1.4 Mileage Reimbursement**

Each congregation is encouraged to use the standard mileage rate set forth by the U.S. Internal Revenue Service for miles actually driven in church-related work as a reimbursement guideline.

### **1.5 Vacation**

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

**Table I: Suggested Vacation (Minimum)**

<b>SERVICE YEARS</b>	<b>VACATION WEEKS</b>
1 to 10	3
11 to 20	4
21+	5

### **1.6 Convention/Retreat Expense**

Each congregation is encouraged to provide workers funds to cover all required Convention and Conference expenses (registration, travel, housing, and meals). Appropriate "time-off" should be granted to attend these functions.

### **1.7 Continuing Education**

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

opportunities. Congregations are encouraged to investigate the feasibility of granting their pastor a paid sabbatical after serving the congregation for a period of years.

### **1.8 Concordia Plans**

Each congregation is encouraged to provide for full payment of premiums for the Concordia Health 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>.

### **1.9 Tax Sheltered Annuities**

Professional church workers may be eligible to establish Tax Sheltered Annuities for retirement purposes. Congregations are encouraged to assist workers desiring to establish TSA's. Tax-deferred savings plans also known as 403(b) plans are available to workers under federal tax laws. It may be advantageous for a worker to contribute to a 403(b) plan as a before-tax deduction from their paycheck. The congregation is encouraged to provide this as a no-cost benefit to the worker. 403(b) plans regulations have changed the employers' responsibilities regarding record keeping. Due to these changes, it is recommended that any 403(b) plans offered be through Concordia Plan Services' CRSP plan.

## **2.0 PASTOR SALARY GUIDELINES**

### **2.1 Salary Guideline Schedule**

The salary guideline for all ordained ministers is presented in Table II. The guideline provides for recognition of years of experience.

Entry level salary (year 0) assumes an ordained minister with a Seminary Degree and no related work experience.

**Housing and utilities are not included in the scheduled full-year salaries.** Each congregation is encouraged to provide an appropriate housing and utilities package for the pastor not in a parsonage. As a suggestion, our District's guidelines for Mission and Subsidized Ministries for housing and utilities are an additional \$12,000.

Salaries for pastors who have been previously rostered as Christian day school teachers, DCEs or

directors of Evangelism should be given credit for 50% of previous years of experience. Appropriate consideration should also be given to pastors who have had prior work experience outside full-time church work.

An annual compensation increase is built into the guideline to accommodate experiential growth. The year-to-year increase is as follows: years 0-15 = 3% of previous year's schedule salary, and 2% thereafter (see factor column on schedule page.) This is not inclusive of any increases to the base.

**2.2 Situation Compensation**

Pastoral responsibility increases with the size of congregation. Each congregation is encouraged to recognize this factor and adjust the senior pastor's compensation as the situation warrants. A guideline for consideration is included in Table II.

**Table II: Situation Adjustment**

COMMUNICANT MEMBERSHIP	SALARY ADJUST PER YEAR
300 to 500	\$600 to \$1,200
500 to 1,000	\$1,200 to \$1,800
1,000+	\$1,800 to \$2,400
Dual Parish	\$1,800 to \$2,400
Advanced Degree: STM	\$1,000
Earned PhD	\$1,500
Earned ThD	\$2,000

**2.3 Housing Declaration**

To comply with IRS guidelines, each congregation must pass an annual resolution before the end of the year to set the housing allowing 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.

**2.4 Housing Equity Fund**

In the past, a congregation could provide a Home Equity Plan (HEP) when a home was provided for the worker. Significant changes in the federal law made this illegal and all congregations had to stop this practice as of December 31, 2004. The congregation may still provide additional annual compensation to the worker that can be deposited into a tax-sheltered annuity, traditional IRA, or a Roth IRA. **Any such additional income given to the pastor is taxable income.**

**2.5 Vacancy and Pulpit Supply**

Congregations being served by a "vacancy pastor" are encouraged to use a minimum of 50% of the "Year 0" salary amount as a guideline for determining compensation. This annual amount should be prorated for the period served.

Congregations are also encouraged to provide for reasonable expenses (e.g. travel, etc.) as the situation warrants.

Pulpit Supply recommendations as approved by the IDE BOD (9/21/10) are as follows:

- One Service: \$100
- Two Services: \$150
- Bible Class: \$50

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 \$100 plus mileage.

**2.6 Salary Planning Worksheet**

Base Salary \_\_\_\_\_

Situation Adjustment \_\_\_\_\_

Housing & Utilities \_\_\_\_\_

**Sub-Total** \_\_\_\_\_

50% of Social Security \_\_\_\_\_

**Total** \_\_\_\_\_

Concordia Plans \_\_\_\_\_

Auto Allowance \_\_\_\_\_

IRS Housing Declaration @ \_\_\_\_\_  
% of \_\_\_\_\_

Continuing Education \_\_\_\_\_

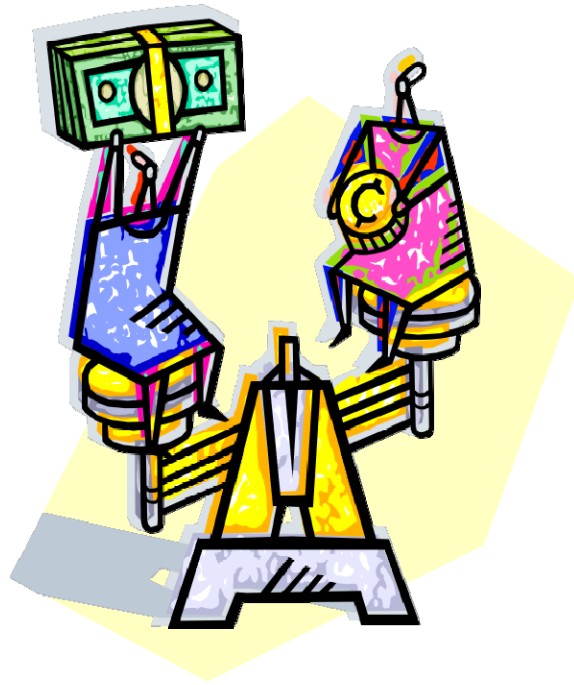
Convention/Retreats \_\_\_\_\_

**Total \$** \_\_\_\_\_

**IDE Pastor Salary Guideline Schedule  
2013-2015**

Annual Percentage Increase	
1-10 Years	3.0%
11-15 Years	3.0%
16+ Years	2.0%

Base:	\$34,160	\$34,843	\$35,540	
Service Year	2013	2014	2015	Factor
Base 0	\$34,160	\$34,843	\$35,540	1.00
1	\$35,185	\$35,888	\$36,606	1.03
2	\$36,209	\$36,934	\$37,672	1.06
3	\$37,234	\$37,979	\$38,738	1.09
4	\$38,259	\$39,024	\$39,805	1.12
5	\$39,284	\$40,069	\$40,871	1.15
6	\$40,309	\$41,115	\$41,937	1.18
7	\$41,333	\$42,160	\$43,003	1.21
8	\$42,358	\$43,205	\$44,069	1.24
9	\$43,383	\$44,251	\$45,136	1.27
10	\$44,408	\$45,296	\$46,202	1.30
11	\$45,433	\$46,341	\$47,268	1.33
12	\$46,457	\$47,386	\$48,334	1.36
13	\$47,482	\$48,432	\$49,400	1.39
14	\$48,507	\$49,477	\$50,467	1.42
15	\$49,532	\$50,522	\$51,533	1.45
16	\$50,215	\$51,219	\$52,244	1.47
17	\$50,898	\$51,916	\$52,954	1.49
18	\$51,581	\$52,613	\$53,665	1.51
19	\$52,264	\$53,310	\$54,376	1.53
20	\$52,948	\$54,007	\$55,087	1.55
21	\$53,631	\$54,704	\$55,798	1.57
22	\$54,314	\$55,400	\$56,508	1.59
23	\$54,997	\$56,097	\$57,219	1.61
24	\$55,680	\$56,794	\$57,930	1.63
25	\$56,364	\$57,491	\$58,641	1.65
26	\$57,047	\$58,188	\$59,352	1.67
27	\$57,730	\$58,885	\$60,062	1.69
28	\$58,413	\$59,582	\$60,773	1.71
29	\$59,096	\$60,278	\$61,484	1.73
30	\$59,780	\$60,975	\$62,195	1.75



**2013    2014    2015**

# **Salary Guidelines for Professional Workers**

## **COMMISSIONED SCHEDULE**

**Iowa District East - LCMS  
June, 2012**

## **1.0 GENERAL SALARY GUIDELINES**

### **1.1 Annual Review**

Each congregation is encouraged to review workers' salaries and benefits on an annual basis.

### **1.2 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 from the District Office.

### **1.3 Social Security Tax**

Each congregation is encouraged to provide for 50% of payment of the Federal Social Security Tax applicable to the self-employment program.

### **1.4 Mileage Reimbursement**

Each congregation is encouraged to use the standard mileage rate set forth by the U.S. Internal Revenue Service for miles actually driven in church-related work as a reimbursement guideline.

### **1.5 Vacation**

Congregations are encouraged to grant full-time workers annual vacations. Teacher vacation times are determined by the school calendar and no recommendations are suggested.

**Table I: Suggested Vacation for All Other Commissioned Workers (Minimum)**

<b>SERVICE YEARS</b>	<b>VACATION WEEKS</b>
1 to 10	3
11 to 20	4
21+	5

### **1.6 Convention/Retreat Expense**

Each congregation is encouraged to provide workers funds to cover required Convention and Conference expenses (registration, travel, housing, and meals). Appropriate "time-off" should be granted to attend these functions.

## **1.7 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.

### **1.8 Concordia Plans**

Each congregation is encouraged to provide for full payment of premiums for the Concordia Health 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>.

### **1.9 Tax Sheltered Annuities**

Professional church workers may be eligible to establish Tax Sheltered Annuities for retirement purposes. Congregations are encouraged to assist workers desiring to establish TSA's. Tax-deferred savings plans also known as 403(b) plans are available to workers under federal tax laws. It may be advantageous for a worker to contribute to a 403(b) plan as a before-tax deduction from their paycheck. The congregation is encouraged to provide this as a no-cost benefit to the worker. 403(b) plans regulations have changed the employers' responsibilities regarding record keeping. Due to these changes, it is recommended that any 403(b) plans offered be through Concordia Plan Services' CRSP plan.

## **2.0 TEACHER SALARY GUIDELINES**

### **2.1 Introduction**

This section includes specific guidelines for teachers in addition to the general salary guidelines for professional church workers.

### **2.2 Salary Guideline Schedule**

The salary guideline for all (men and women) full-time teachers provides for recognition of years of experience and personal educational achievement.

Entry level salary (year 0) assumes a commissioned church worker with a Baccalaureate Degree ("4 year") and no related work experience.

Housing and utilities are included in the scheduled salaries for the full year of service. Health Plan benefits are NOT included. If congregation owned or leased housing and/or utilities are provided, appropriate adjustments to the applicable guideline salary may be made.

An annual compensation increase is built into the guideline to accommodate experiential growth. The year-to-year increase is as follows: years 0-15 = 3% of previous year's schedule salary, and 2% thereafter (see factor column on schedule page). This is not inclusive of any increases to the base.

**2.3 Situation Compensation**

Teachers may be requested to serve in other areas of responsibility in addition to their normal duties. Each congregation is encouraged to recognize this factor when applicable and adjust the worker's compensation as the situation warrants. A guideline for consideration is included in the following table:

**Table II: Situation Adjustment**

<b>RESPONSIBILITY</b>	<b>SALARY ADJUST BASE "0" PLUS</b>
<b>Principal</b>	<b>20%</b>
<b>DCE</b>	<b>10%</b>
<b>Music Director</b>	<b>7%</b>
<b>Athletic Director</b>	<b>5%</b>

**2.4 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 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.

**2.5 Housing Equity Fund**

In the past, a congregation could provide a Home Equity Plan (HEP) when a home was provided for the worker. Significant changes in the federal law made this illegal and all congregations had to stop this practice as of December 31, 2004. The congregation may still provide additional annual compensation to the worker that can be deposited into a tax-sheltered annuity, traditional IRA, or a Roth IRA. **Any such additional income given to the worker is taxable income.**

**2.6 Time Off Policy**

Congregations are encouraged to develop a policy for worker time-off (e.g. personal days, professional days, funeral leave, sick leave, etc.). The policy for sick leave should be consistent with the applicable Concordia Plans.

**2.7 Preschool Teachers**

Those congregations with Pre-Schools are encouraged to use this salary guideline for all certified teachers. Salary adjustments may be made to accommodate part-time classroom hours.

## IDE Teacher Salary Guideline Schedule

Annual Percentage Increase		Advanced Degree Increment	
1-10 Years	3.0%	5.0%	of base zero
11-15 Years	3.0%		
16+ Years	2.0%		

<b>BA Base:</b>	<b>\$31,384</b>	<b>For Year:</b>	<b>2013</b>
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Service Year	BA	BA+18 Hrs	MA	MA+18 Hrs	MA+36 Hrs	PHD	
Base 0	\$31,384	\$32,954	\$34,523	\$36,092	\$37,661	\$39,230	1.00
1	\$32,326	\$33,895	\$35,464	\$37,034	\$38,603	\$40,172	1.03
2	\$33,267	\$34,837	\$36,406	\$37,975	\$39,544	\$41,114	1.06
3	\$34,209	\$35,778	\$37,347	\$38,917	\$40,486	\$42,055	1.09
4	\$35,151	\$36,720	\$38,289	\$39,858	\$41,427	\$42,997	1.12
5	\$36,092	\$37,661	\$39,230	\$40,800	\$42,369	\$43,938	1.15
6	\$37,034	\$38,603	\$40,172	\$41,741	\$43,310	\$44,880	1.18
7	\$37,975	\$39,544	\$41,114	\$42,683	\$44,252	\$45,821	1.21
8	\$38,917	\$40,486	\$42,055	\$43,624	\$45,194	\$46,763	1.24
9	\$39,858	\$41,427	\$42,997	\$44,566	\$46,135	\$47,704	1.27
10	\$40,800	\$42,369	\$43,938	\$45,507	\$47,077	\$48,646	1.30
11	\$41,741	\$43,310	\$44,880	\$46,449	\$48,018	\$49,587	1.33
12	\$42,683	\$44,252	\$45,821	\$47,390	\$48,960	\$50,529	1.36
13	\$43,624	\$45,194	\$46,763	\$48,332	\$49,901	\$51,470	1.39
14	\$44,566	\$46,135	\$47,704	\$49,273	\$50,843	\$52,412	1.42
15	\$45,507	\$47,077	\$48,646	\$50,215	\$51,784	\$53,353	1.45
16	\$46,135	\$47,704	\$49,273	\$50,843	\$52,412	\$53,981	1.47
17	\$46,763	\$48,332	\$49,901	\$51,470	\$53,040	\$54,609	1.49
18	\$47,390	\$48,960	\$50,529	\$52,098	\$53,667	\$55,237	1.51
19	\$48,018	\$49,587	\$51,157	\$52,726	\$54,295	\$55,864	1.53
20	\$48,646	\$50,215	\$51,784	\$53,353	\$54,923	\$56,492	1.55
21	\$49,273	\$50,843	\$52,412	\$53,981	\$55,550	\$57,120	1.57
22	\$49,901	\$51,470	\$53,040	\$54,609	\$56,178	\$57,747	1.59
23	\$50,529	\$52,098	\$53,667	\$55,237	\$56,806	\$58,375	1.61
24	\$51,157	\$52,726	\$54,295	\$55,864	\$57,433	\$59,003	1.63
25	\$51,784	\$53,353	\$54,923	\$56,492	\$58,061	\$59,630	1.65
26	\$52,412	\$53,981	\$55,550	\$57,120	\$58,689	\$60,258	1.67
27	\$53,040	\$54,609	\$56,178	\$57,747	\$59,316	\$60,886	1.69
28	\$53,667	\$55,237	\$56,806	\$58,375	\$59,944	\$61,513	1.71
29	\$54,295	\$55,864	\$57,433	\$59,003	\$60,572	\$62,141	1.73
30	\$54,923	\$56,492	\$58,061	\$59,630	\$61,200	\$62,769	1.75

**YEAR 2013**



## IDE Teacher Salary Guideline Schedule

Annual Percentage Increase		Advanced Degree Increment	
1-10 Years	3.0%	5.0%	of base zero
11-15 Years	3.0%		
16+ Years	2.0%		

<b>BA Base:</b>	<b>\$32,012</b>	<b>For Year:</b>	<b>2014</b>
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Service Year	BA	BA+18 Hrs	MA	MA+18 Hrs	MA+36 Hrs	PHD	
Base 0	\$32,012	\$33,613	\$35,213	\$36,814	\$38,414	\$40,015	1.00
1	\$32,972	\$34,573	\$36,174	\$37,774	\$39,375	\$40,975	1.03
2	\$33,933	\$35,533	\$37,134	\$38,735	\$40,335	\$41,936	1.06
3	\$34,893	\$36,494	\$38,094	\$39,695	\$41,296	\$42,896	1.09
4	\$35,854	\$37,454	\$39,055	\$40,655	\$42,256	\$43,857	1.12
5	\$36,814	\$38,414	\$40,015	\$41,616	\$43,216	\$44,817	1.15
6	\$37,774	\$39,375	\$40,975	\$42,576	\$44,177	\$45,777	1.18
7	\$38,735	\$40,335	\$41,936	\$43,536	\$45,137	\$46,738	1.21
8	\$39,695	\$41,296	\$42,896	\$44,497	\$46,097	\$47,698	1.24
9	\$40,655	\$42,256	\$43,857	\$45,457	\$47,058	\$48,658	1.27
10	\$41,616	\$43,216	\$44,817	\$46,417	\$48,018	\$49,619	1.30
11	\$42,576	\$44,177	\$45,777	\$47,378	\$48,978	\$50,579	1.33
12	\$43,536	\$45,137	\$46,738	\$48,338	\$49,939	\$51,539	1.36
13	\$44,497	\$46,097	\$47,698	\$49,299	\$50,899	\$52,500	1.39
14	\$45,457	\$47,058	\$48,658	\$50,259	\$51,860	\$53,460	1.42
15	\$46,417	\$48,018	\$49,619	\$51,219	\$52,820	\$54,421	1.45
16	\$47,058	\$48,658	\$50,259	\$51,860	\$53,460	\$55,061	1.47
17	\$47,698	\$49,299	\$50,899	\$52,500	\$54,100	\$55,701	1.49
18	\$48,338	\$49,939	\$51,539	\$53,140	\$54,741	\$56,341	1.51
19	\$48,978	\$50,579	\$52,180	\$53,780	\$55,381	\$56,981	1.53
20	\$49,619	\$51,219	\$52,820	\$54,421	\$56,021	\$57,622	1.55
21	\$50,259	\$51,860	\$53,460	\$55,061	\$56,661	\$58,262	1.57
22	\$50,899	\$52,500	\$54,100	\$55,701	\$57,302	\$58,902	1.59
23	\$51,539	\$53,140	\$54,741	\$56,341	\$57,942	\$59,542	1.61
24	\$52,180	\$53,780	\$55,381	\$56,981	\$58,582	\$60,183	1.63
25	\$52,820	\$54,421	\$56,021	\$57,622	\$59,222	\$60,823	1.65
26	\$53,460	\$55,061	\$56,661	\$58,262	\$59,863	\$61,463	1.67
27	\$54,100	\$55,701	\$57,302	\$58,902	\$60,503	\$62,103	1.69
28	\$54,741	\$56,341	\$57,942	\$59,542	\$61,143	\$62,744	1.71
29	\$55,381	\$56,981	\$58,582	\$60,183	\$61,783	\$63,384	1.73
30	\$56,021	\$57,622	\$59,222	\$60,823	\$62,424	\$64,024	1.75

**YEAR 2014**

## IDE Teacher Salary Guideline Schedule

Annual Percentage Increase		Advanced Degree Increment	
1-10 Years	3.0%	5.0%	of base zero
11-15 Years	3.0%		
16+ Years	2.0%		

<b>BA Base:</b>	<b>\$32,652</b>	<b>For Year:</b>	<b>2015</b>					
<b>Service Year</b>	<b>BA</b>	<b>BA+18 Hrs</b>	<b>MA</b>	<b>MA+18 Hrs</b>	<b>MA+36 Hrs</b>	<b>PHD</b>		
Base 0	\$32,652	\$34,285	\$35,918	\$37,550	\$39,183	\$40,815	1.00	
1	\$33,632	\$35,264	\$36,897	\$38,530	\$40,162	\$41,795	1.03	
2	\$34,611	\$36,244	\$37,877	\$39,509	\$41,142	\$42,775	1.06	
3	\$35,591	\$37,224	\$38,856	\$40,489	\$42,121	\$43,754	1.09	
4	\$36,571	\$38,203	\$39,836	\$41,468	\$43,101	\$44,734	1.12	
5	\$37,550	\$39,183	\$40,815	\$42,448	\$44,081	\$45,713	1.15	
6	\$38,530	\$40,162	\$41,795	\$43,428	\$45,060	\$46,693	1.18	
7	\$39,509	\$41,142	\$42,775	\$44,407	\$46,040	\$47,672	1.21	
8	\$40,489	\$42,121	\$43,754	\$45,387	\$47,019	\$48,652	1.24	
9	\$41,468	\$43,101	\$44,734	\$46,366	\$47,999	\$49,632	1.27	
10	\$42,448	\$44,081	\$45,713	\$47,346	\$48,978	\$50,611	1.30	
11	\$43,428	\$45,060	\$46,693	\$48,325	\$49,958	\$51,591	1.33	
12	\$44,407	\$46,040	\$47,672	\$49,305	\$50,938	\$52,570	1.36	
13	\$45,387	\$47,019	\$48,652	\$50,285	\$51,917	\$53,550	1.39	
14	\$46,366	\$47,999	\$49,632	\$51,264	\$52,897	\$54,529	1.42	
15	\$47,346	\$48,978	\$50,611	\$52,244	\$53,876	\$55,509	1.45	
16	\$47,999	\$49,632	\$51,264	\$52,897	\$54,529	\$56,162	1.47	
17	\$48,652	\$50,285	\$51,917	\$53,550	\$55,182	\$56,815	1.49	
18	\$49,305	\$50,938	\$52,570	\$54,203	\$55,835	\$57,468	1.51	
19	\$49,958	\$51,591	\$53,223	\$54,856	\$56,488	\$58,121	1.53	
20	\$50,611	\$52,244	\$53,876	\$55,509	\$57,142	\$58,774	1.55	
21	\$51,264	\$52,897	\$54,529	\$56,162	\$57,795	\$59,427	1.57	
22	\$51,917	\$53,550	\$55,182	\$56,815	\$58,448	\$60,080	1.59	
23	\$52,570	\$54,203	\$55,835	\$57,468	\$59,101	\$60,733	1.61	
24	\$53,223	\$54,856	\$56,488	\$58,121	\$59,754	\$61,386	1.63	
25	\$53,876	\$55,509	\$57,142	\$58,774	\$60,407	\$62,039	1.65	
26	\$54,529	\$56,162	\$57,795	\$59,427	\$61,060	\$62,692	1.67	
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28	\$55,835	\$57,468	\$59,101	\$60,733	\$62,366	\$63,999	1.71	
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**YEAR 2015**