

**Compensation and Benefit
Recommendations
for
Professional Church Workers**

**COMMISSIONED WORKER
SALARY SCHEDULE**

2019 - 2021

GENERAL SALARY GUIDELINES - COMMISSIONED

Introduction

This section includes specific guidelines for commissioned church workers as congregations/schools seek to offer an objective salary and benefit package. The first part of this guideline deals with what is considered a basic salary and benefit package (salary, benefits, vacation) followed by additional compensation considerations. For convenience, a worksheet for calculating compensation and expenses is provided at the end of this guideline.

Treasurer's Manual

The Lutheran Church – Missouri Synod releases a Congregational Treasurer's Manual annually. It is a helpful tool for understanding the complexities of salary, benefits, and other payroll issues. It also covers congregational accounting and financial reporting. The manual & CD is available for purchase from the District Office and can be viewed electronically on the LCMS website at www.lcms.org/ctm.

Salary

This section includes specific guidelines for teachers in addition to the general salary guidelines for professional church workers. The base salary can be determined by consulting the 2019-2021 Commissioned Salary Schedule found at the end of this document. 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. It is recommended at least one-half of prior years work experience in another career be added to their service year on the salary scale. In addition,

Preschool Teachers – those congregations with Preschools are encouraged to use this salary guideline for all certified teachers. Salary adjustments may be made to accommodate part-time classroom hours.

Housing and utilities are included in the scheduled salaries for the full year of service. If congregation-owned or leased housing and/or utilities are provided, appropriate adjustments to the applicable guideline salary should be made.

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. The IRS does not limit the amount of housing allowance established by a congregation or claimed by a worker.

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:

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

In addition, annual compensation increase is built into the guideline to accommodate experiential growth. The year-to-year increase factor is as follows: 1-15 years = 3% of the base salary; 16+ years = 2% of base salary (see factor column on schedule pages).

Benefits

Concordia Plan Services is the LCMS benefits provider of choice for all LCMS entities. Concordia Plan Services offers an employer the opportunity to join The Church's Plan, a comprehensive package of benefits. The Church's Plan includes: 1) the Concordia Health Plan-CHP; 2) the Concordia Retirement Plan-CRP; 3) the Concordia Disability and Survivor Plan-CDSP; and 4) the Concordia Retirement Savings Plan-CRSP. More information can be found on their website: www.concordiaplans.org. Whatever benefit package is offered, it must be applied consistently to all workers within Concordia Plans guidelines.

Each congregation is encouraged to provide for full payment of premiums for the Concordia Health and Retirement Benefit Plans for full-time workers. For congregations not enrolled in Concordia Plan Services, the worker's total compensation should be adjusted upward to reflect participation in the Concordia Plans.

403(b) Retirement Plans

A tax-deferred savings plan should be an option available to the worker. It should be the worker's election to determine what portion of the before-tax compensation is to be made. Congregations are encouraged to provide this benefit and the optional match. To view the complete information about the 403(b) plans, regulations, and other benefit information, go to www.concordiaplans.org.

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. The following table is the suggested vacation for all other commissioned workers:

SERVICE YEARS	VACATION WEEKS
1 to 10	3
11 to 20	4
21+	5

Please note that "years of service" is to be determined by the fiscal year of the congregation/school and not by anniversary date of when the church worker began ministry.

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

Social Security Tax

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

ADDITIONAL SALARY CONSIDERATIONS

Annual Review

Congregations are encouraged to review and discuss compensation issues with all workers on an annual basis.

Direct Reimbursement of Professional Expenses / Mileage

Mileage Reimbursement for business use of a personal car, out-of-town travel for the school, and expenses for meetings, conferences, conventions, retreats, classroom allowance, library, etc. are the cost of doing business for the congregation/school and are not considered as salary or a benefit. They should be budgeted separately as a business expense of the congregation/school and directly reimbursed upon being presented proof of personal payment for those items. Appropriate time should be granted to attend these functions. The congregation/school should adopt an accountable plan for expense reimbursement to meet the requirements of the Internal Revenue Code. Each congregation/school is encouraged to adopt the standard mileage rate set forth by the Internal Revenue Service for miles driven for church/school-related work. For more detailed information, consult the Congregational Treasurer's Manual, Chapter 6, section 6.110.

Continuing Education

Each congregation is encouraged to support the Continuing Education of all full-time church workers by granting financial support and appropriate time to attend workshops, conferences, and other educational opportunities. Contracted teachers are encouraged to seek their colloquy education; whereby the congregation, individual, and District would contribute 1/3 each to the education cost.

Church Worker Gifts

The congregation/school may provide gifts to its workers such as Christmas bonus. Such gifts are taxable to the worker if paid from the church treasury, even if paid only from designated receipts. Direct gifts from the parishioner to the worker are not taxable to the worker, but are not deductible for the donor.

Moving Expenses

When a congregation calls a professional church worker, it should pay all necessary and reasonable moving expenses for the worker and family.

Salary Planning Worksheet for Commissioned Ministers

Base Salary	\$
Principal	\$
DCE/DCO/Music/Athletic	\$
Sub-Total	\$
50% of Social Security/Medicare	\$
Total	\$
Concordia Plans	\$
403(b) Optional Match	\$
IRS Housing Declaration @ _____%	<i>Designation for tax purposes (no cost to congregation)</i>
Professional Expenses	<i>Reimbursed by accountable expense plan</i>
Total Compensation (Salary & Benefits)	\$

IDE Teacher / Parish Worker Salary Guideline Schedule

Annual % Increase		Advanced Degree Increment
1 - 10 years	3.0%	5.0% of base salary
11 -15 years	3.0%	
16+ years	2.0%	

BA Base	\$ 36,383	For year:	2019
----------------	------------------	------------------	-------------

Service Year	BA	BA+18 hrs	MA	MA+18 hrs	MA+36 hrs	PHD	Factor
0	\$ 36,383	\$ 37,293	\$ 38,202	\$ 39,112	\$ 39,476	\$ 40,021	1
1	\$ 37,474	\$ 38,384	\$ 39,294	\$ 40,203	\$ 40,567	\$ 41,113	1.03
2	\$ 38,566	\$ 39,476	\$ 40,385	\$ 41,295	\$ 41,659	\$ 42,204	1.06
3	\$ 39,657	\$ 40,567	\$ 41,477	\$ 42,386	\$ 42,750	\$ 43,296	1.09
4	\$ 40,749	\$ 41,659	\$ 42,568	\$ 43,478	\$ 43,842	\$ 44,387	1.12
5	\$ 41,840	\$ 42,750	\$ 43,660	\$ 44,569	\$ 44,933	\$ 45,479	1.15
6	\$ 42,932	\$ 43,842	\$ 44,751	\$ 45,661	\$ 46,024	\$ 46,570	1.18
7	\$ 44,023	\$ 44,933	\$ 45,843	\$ 46,752	\$ 47,116	\$ 47,662	1.21
8	\$ 45,115	\$ 46,024	\$ 46,934	\$ 47,844	\$ 48,207	\$ 48,753	1.24
9	\$ 46,206	\$ 47,116	\$ 48,026	\$ 48,935	\$ 49,299	\$ 49,845	1.27
10	\$ 47,298	\$ 48,207	\$ 49,117	\$ 50,027	\$ 50,390	\$ 50,936	1.3
11	\$ 48,389	\$ 49,299	\$ 50,209	\$ 51,118	\$ 51,482	\$ 52,028	1.33
12	\$ 49,481	\$ 50,390	\$ 51,300	\$ 52,210	\$ 52,573	\$ 53,119	1.36
13	\$ 50,572	\$ 51,482	\$ 52,392	\$ 53,301	\$ 53,665	\$ 54,211	1.39
14	\$ 51,664	\$ 52,573	\$ 53,483	\$ 54,393	\$ 54,756	\$ 55,302	1.42
15	\$ 52,755	\$ 53,665	\$ 54,575	\$ 55,484	\$ 55,848	\$ 56,394	1.45
16	\$ 53,843	\$ 54,393	\$ 55,302	\$ 56,212	\$ 56,576	\$ 57,121	1.47
17	\$ 54,211	\$ 55,120	\$ 56,030	\$ 56,939	\$ 57,303	\$ 57,849	1.49
18	\$ 54,938	\$ 55,848	\$ 56,757	\$ 57,667	\$ 58,031	\$ 58,577	1.51
19	\$ 55,666	\$ 56,576	\$ 57,485	\$ 58,395	\$ 58,759	\$ 59,304	1.53
20	\$ 56,394	\$ 57,303	\$ 58,213	\$ 59,122	\$ 59,486	\$ 60,032	1.55
21	\$ 57,121	\$ 58,031	\$ 58,940	\$ 59,850	\$ 60,214	\$ 60,760	1.57
22	\$ 57,849	\$ 58,759	\$ 59,668	\$ 60,578	\$ 60,942	\$ 61,487	1.59
23	\$ 58,577	\$ 59,486	\$ 60,396	\$ 61,305	\$ 61,669	\$ 62,215	1.61
24	\$ 59,304	\$ 60,214	\$ 61,123	\$ 62,033	\$ 62,397	\$ 62,943	1.63
25	\$ 60,032	\$ 60,942	\$ 61,851	\$ 62,761	\$ 63,125	\$ 63,670	1.65
26	\$ 60,760	\$ 61,669	\$ 62,579	\$ 63,488	\$ 63,852	\$ 64,398	1.67
27	\$ 61,487	\$ 62,397	\$ 63,306	\$ 64,216	\$ 64,580	\$ 65,126	1.69
28	\$ 62,215	\$ 63,125	\$ 64,034	\$ 64,944	\$ 65,307	\$ 65,853	1.71
29	\$ 62,943	\$ 63,852	\$ 64,762	\$ 65,671	\$ 66,035	\$ 66,581	1.73
30	\$ 63,670	\$ 64,580	\$ 65,489	\$ 66,399	\$ 66,763	\$ 67,309	1.75
31	\$ 64,398	\$ 65,307	\$ 66,217	\$ 67,127	\$ 67,490	\$ 68,036	1.77
32	\$ 65,126	\$ 66,035	\$ 66,945	\$ 67,854	\$ 68,218	\$ 68,764	1.79
33	\$ 65,853	\$ 66,763	\$ 67,672	\$ 68,582	\$ 68,946	\$ 69,492	1.81
34	\$ 66,581	\$ 67,490	\$ 68,400	\$ 69,310	\$ 69,673	\$ 70,219	1.83
35	\$ 67,309	\$ 68,218	\$ 69,128	\$ 70,037	\$ 70,401	\$ 70,947	1.85

YEAR 2019

IDE Teacher / Parish Worker Salary Guideline Schedule

Annual % Increase		Advanced Degree Increment	
1 - 10 years	3.0%	5.0% of base salary	
11 -15 years	3.0%		
16+ years	2.0%		

BA Base	\$ 37,111	For year:	2020
----------------	------------------	------------------	-------------

Service Year	BA	BA+18 hrs	MA	MA+18 hrs	MA+36 hrs	PHD	Factor
0	\$ 37,111	\$ 38,038	\$ 38,966	\$ 39,894	\$ 40,822	\$ 40,822	1
1	\$ 38,224	\$ 39,152	\$ 40,080	\$ 41,007	\$ 41,378	\$ 41,935	1.03
2	\$ 39,337	\$ 40,265	\$ 41,193	\$ 42,121	\$ 42,492	\$ 43,048	1.06
3	\$ 40,451	\$ 41,378	\$ 42,306	\$ 43,234	\$ 43,605	\$ 44,162	1.09
4	\$ 41,564	\$ 42,492	\$ 43,419	\$ 44,347	\$ 44,718	\$ 45,275	1.12
5	\$ 42,677	\$ 43,605	\$ 44,533	\$ 45,461	\$ 45,832	\$ 46,388	1.15
6	\$ 43,791	\$ 44,718	\$ 45,646	\$ 46,574	\$ 46,945	\$ 47,502	1.18
7	\$ 44,904	\$ 45,832	\$ 46,759	\$ 47,687	\$ 48,058	\$ 48,615	1.21
8	\$ 46,017	\$ 46,945	\$ 47,873	\$ 48,801	\$ 49,172	\$ 49,728	1.24
9	\$ 47,131	\$ 48,058	\$ 48,986	\$ 49,914	\$ 50,285	\$ 50,842	1.27
10	\$ 48,244	\$ 49,172	\$ 50,099	\$ 51,027	\$ 51,398	\$ 51,955	1.3
11	\$ 49,357	\$ 50,285	\$ 51,213	\$ 52,140	\$ 52,512	\$ 53,068	1.33
12	\$ 50,470	\$ 51,398	\$ 52,326	\$ 53,254	\$ 53,625	\$ 54,182	1.36
13	\$ 51,584	\$ 52,512	\$ 53,439	\$ 54,367	\$ 54,738	\$ 55,295	1.39
14	\$ 52,697	\$ 53,625	\$ 54,553	\$ 55,480	\$ 55,852	\$ 56,408	1.42
15	\$ 53,810	\$ 54,738	\$ 55,666	\$ 56,594	\$ 56,965	\$ 57,522	1.45
16	\$ 54,924	\$ 55,852	\$ 56,780	\$ 57,707	\$ 58,078	\$ 58,646	1.47
17	\$ 56,037	\$ 56,965	\$ 57,893	\$ 58,820	\$ 59,192	\$ 59,748	1.49
18	\$ 57,151	\$ 58,078	\$ 58,986	\$ 59,914	\$ 60,285	\$ 60,842	1.51
19	\$ 58,264	\$ 59,192	\$ 60,119	\$ 61,047	\$ 61,418	\$ 61,975	1.53
20	\$ 59,378	\$ 60,306	\$ 61,234	\$ 62,161	\$ 62,532	\$ 63,068	1.55
21	\$ 60,491	\$ 61,418	\$ 62,346	\$ 63,274	\$ 63,645	\$ 64,182	1.57
22	\$ 61,605	\$ 62,532	\$ 63,459	\$ 64,387	\$ 64,758	\$ 65,295	1.59
23	\$ 62,718	\$ 63,645	\$ 64,573	\$ 65,500	\$ 65,871	\$ 66,408	1.61
24	\$ 63,832	\$ 64,758	\$ 65,686	\$ 66,614	\$ 66,985	\$ 67,522	1.63
25	\$ 64,945	\$ 65,871	\$ 66,799	\$ 67,727	\$ 68,098	\$ 68,646	1.65
26	\$ 66,059	\$ 66,985	\$ 67,913	\$ 68,840	\$ 69,211	\$ 69,748	1.67
27	\$ 67,172	\$ 68,098	\$ 69,026	\$ 69,954	\$ 70,325	\$ 70,842	1.69
28	\$ 68,286	\$ 69,211	\$ 70,140	\$ 71,067	\$ 71,438	\$ 71,975	1.71
29	\$ 69,399	\$ 70,325	\$ 71,254	\$ 72,180	\$ 72,551	\$ 73,068	1.73
30	\$ 70,513	\$ 71,438	\$ 72,368	\$ 73,393	\$ 73,764	\$ 74,295	1.75
31	\$ 71,626	\$ 72,551	\$ 73,481	\$ 74,506	\$ 74,877	\$ 75,408	1.77
32	\$ 72,740	\$ 73,664	\$ 74,594	\$ 75,620	\$ 75,991	\$ 76,522	1.79
33	\$ 73,853	\$ 74,778	\$ 75,708	\$ 76,734	\$ 77,105	\$ 77,646	1.81
34	\$ 74,967	\$ 75,891	\$ 76,821	\$ 77,848	\$ 78,219	\$ 78,748	1.83
35	\$ 76,080	\$ 77,005	\$ 77,933	\$ 78,962	\$ 79,333	\$ 79,842	1.85

YEAR 2020

IDE Teacher / Parish Worker Salary Guideline Schedule

Annual % Increase		Advanced Degree Increment	
1 - 10 years	3.0%	5.0% of base salary	
11 -15 years	3.0%		
16+ years	2.0%		

BA Base	\$ 37,853	For year:	2021
----------------	------------------	------------------	-------------

Service Year	BA	BA+18 hrs	MA	MA+18 hrs	MA+36 hrs	PHD	Factor
0	\$ 37,853	\$ 38,799	\$ 39,746	\$ 40,692	\$ 41,070	\$ 41,638	1
1	\$ 38,988	\$ 39,935	\$ 40,881	\$ 41,827	\$ 42,206	\$ 42,774	1.03
2	\$ 40,124	\$ 41,070	\$ 42,017	\$ 42,963	\$ 43,342	\$ 43,909	1.06
3	\$ 41,260	\$ 42,206	\$ 43,152	\$ 44,099	\$ 44,477	\$ 45,045	1.09
4	\$ 42,395	\$ 43,342	\$ 44,288	\$ 45,234	\$ 45,613	\$ 46,181	1.12
5	\$ 43,531	\$ 44,477	\$ 45,423	\$ 46,370	\$ 46,748	\$ 47,316	1.15
6	\$ 44,666	\$ 45,613	\$ 46,559	\$ 47,505	\$ 47,884	\$ 48,452	1.18
7	\$ 45,802	\$ 46,748	\$ 47,695	\$ 48,641	\$ 49,019	\$ 49,587	1.21
8	\$ 46,938	\$ 47,884	\$ 48,830	\$ 49,777	\$ 50,155	\$ 50,723	1.24
9	\$ 48,073	\$ 49,019	\$ 49,966	\$ 50,912	\$ 51,291	\$ 51,858	1.27
10	\$ 49,209	\$ 50,155	\$ 51,101	\$ 52,048	\$ 52,426	\$ 52,994	1.3
11	\$ 50,344	\$ 51,291	\$ 52,237	\$ 53,183	\$ 53,562	\$ 54,130	1.33
12	\$ 51,480	\$ 52,426	\$ 53,373	\$ 54,319	\$ 54,697	\$ 55,265	1.36
13	\$ 52,615	\$ 53,562	\$ 54,508	\$ 55,454	\$ 55,833	\$ 56,401	1.39
14	\$ 53,751	\$ 54,697	\$ 55,644	\$ 56,590	\$ 56,969	\$ 57,536	1.42
15	\$ 54,887	\$ 55,833	\$ 56,779	\$ 57,726	\$ 58,104	\$ 58,672	1.45
16	\$ 55,644	\$ 56,590	\$ 57,536	\$ 58,483	\$ 58,861	\$ 59,429	1.47
17	\$ 56,401	\$ 57,347	\$ 58,293	\$ 59,240	\$ 59,618	\$ 60,186	1.49
18	\$ 57,158	\$ 58,104	\$ 59,050	\$ 59,997	\$ 60,375	\$ 60,943	1.51
19	\$ 57,915	\$ 58,861	\$ 59,808	\$ 60,754	\$ 61,132	\$ 61,700	1.53
20	\$ 58,672	\$ 59,618	\$ 60,565	\$ 61,511	\$ 61,889	\$ 62,457	1.55
21	\$ 59,429	\$ 60,375	\$ 61,322	\$ 62,268	\$ 62,647	\$ 63,214	1.57
22	\$ 60,186	\$ 61,132	\$ 62,079	\$ 63,025	\$ 63,404	\$ 63,971	1.59
23	\$ 60,943	\$ 61,889	\$ 62,836	\$ 63,782	\$ 64,161	\$ 64,728	1.61
24	\$ 61,700	\$ 62,647	\$ 63,593	\$ 64,539	\$ 64,918	\$ 65,485	1.63
25	\$ 62,457	\$ 63,404	\$ 64,350	\$ 65,296	\$ 65,675	\$ 66,243	1.65
26	\$ 63,214	\$ 64,161	\$ 65,107	\$ 66,053	\$ 66,432	\$ 67,000	1.67
27	\$ 63,971	\$ 64,918	\$ 65,864	\$ 66,810	\$ 67,189	\$ 67,757	1.69
28	\$ 64,728	\$ 65,675	\$ 66,621	\$ 67,567	\$ 67,946	\$ 68,514	1.71
29	\$ 65,485	\$ 66,432	\$ 67,378	\$ 68,324	\$ 68,703	\$ 69,271	1.73
30	\$ 66,243	\$ 67,189	\$ 68,135	\$ 69,081	\$ 69,460	\$ 70,028	1.75
31	\$ 67,000	\$ 67,946	\$ 68,892	\$ 69,839	\$ 70,217	\$ 70,785	1.77
32	\$ 67,757	\$ 68,703	\$ 69,649	\$ 70,596	\$ 70,974	\$ 71,542	1.79
33	\$ 68,514	\$ 69,460	\$ 70,406	\$ 71,353	\$ 71,731	\$ 72,299	1.81
34	\$ 69,271	\$ 70,217	\$ 71,163	\$ 72,110	\$ 72,488	\$ 73,056	1.83
35	\$ 70,028	\$ 70,974	\$ 71,920	\$ 72,867	\$ 73,245	\$ 73,813	1.85

YEAR 2021