

ENGLISH DISTRICT

THE LUTHERAN CHURCH—MISSOURI SYNOD

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2023 SALARY GUIDELINES

For Establishing Congregational
Policies Relating to the Compensation for Pastors

PURPOSE

The primary purpose for these guidelines is to assist the lay leaders of English District congregations in determining policies regarding the compensation of pastors. The guidelines are presented with the hope that they be used for evaluating the present level of compensation and that they might provide standards for establishing and reviewing policies annually.

Resources available to you:

- *Congregational Treasurer's Manual* <http://www.lcms.org/ctm>.
- IRS Publication 517 www.irs.gov/uac/about-publication-517.
- Concordia Plan Services online compensation decisions support tools. The Compensation Decision Support Tool was created to assist LCMS congregations in the process of determining salaries for certain staff positions.
- The **pastor and parish professional tool** found at <https://tc.cbiz.com/CompToolCPS/Login.aspx> provides compensation suggestions for Sole Pastor, Senior Pastor, Associate Pastor, Director of Christian Education, Director of Christian Outreach, Deaconess, Director of Family Life Ministry, Director of Parish Music and Lay Minister. An app for the pastor, parish professional tool is currently only available in the Apple app store for Apple devices. Search "CPS Comp" to find the app. It functions in a very similar way to the actual online version.
- The **educator tool** at this link <https://tc.cbiz.com/CompToolCPSEd/Login.aspx> allows the user to create compensation estimates for positions including Teacher, Assistant Teacher, Head Principal/Administrator, Assistant Principal/Administrator and Early Childhood Director. Schools from preschools and child care centers all the way through high schools can use the tool.
- District Resources for the geographic district where your congregation is located.

INTRODUCTION

We recognize the geographic dispersion of the English District, which precludes developing a salary scale and other forms of compensation that will be appropriate to all areas and to all congregational settings and situations. We assume that each of our District congregations will want to provide for their workers. We also assume that the worker, who is called to live in a specific community at a specific time, would like to live at the same general level as most of the families of the parish and at the level of most of the families in the community.

The compensation paid needs to appear reasonable to the lay leaders of the congregation and acceptable to the majority of the members and the church worker. No distinction in salary is to be made on the basis of marital status or family responsibilities.

GENERAL RECOMMENDATIONS

It is recommended that the compensation be determined in the following way:

1. A duly authorized group conducts a review of all salaries. The committee should include representatives of appropriate boards, the congregation's leadership and administrative staff.
2. A salary review is conducted annually by this committee before the congregation's budget is approved.
3. The committee begins its review with a realization of what Scriptures teach regarding providing for the care and wellbeing of those who are duly called to serve in specific roles according to the gifts God has given them and the needs of the congregation.
4. As the committee reviews the compensation of all workers of the parish, consideration should be given to education, experience and responsibility.
5. Recommendations are made and interpreted to the decision-making body of the congregation by the committee.

TWO-POINT PARISHES

When a pastor serves more than one congregation, the committee should consist of members of each congregation being served. Recommendations from the committee should be made to the decision-making body of each congregation. It would seem prudent that all members of the committee be present for such meetings.

LEVELS OF RESPONSIBILITY

The senior administrative pastor ordinarily has greater responsibility and therefore receives a larger salary than sole and associate or assistant pastors. However, the fringe benefits accorded the senior pastor should also be provided to other members of the pastoral staff.

The levels of responsibility vary from worker to worker. Compensation should also vary to reflect appropriately these responsibilities.

DEFINITIONS

Total Compensation - the full cost to a congregation of compensating a worker. This includes salary plus other items that the congregation pays directly because they reflect the cost of performing a given ministry.

Salary - an annual wage paid to the worker on a regular basis exclusive of additional benefits such as Concordia Plan Services, travel allowances, utilities, car allowance, continuing education funds, etc.

A. ALLOWANCES

1. Housing and Utilities

The recommended salary scales include housing and are based on the assumption that congregations do not provide a residence for the worker.

If housing is provided and utilities are paid by the congregation, subtract the fair rental value of the parsonage including utilities from the salary. When a home is furnished the congregation should pay all utilities including gas or oil, electricity, water, sewage, trash removal, and telephone.

If a residence is not provided, a portion of the pastor's compensation may be designated as a housing allowance. To obtain all allowable tax exemptions for "Ministers of Religion" the congregation should have a recorded resolution that approves the housing allowance prior to the first pay that includes the housing allowance.

The eligible worker excludes from income only that part of these allowances which is actually used. The excess must be reported as income by the worker and is subject to taxation.

These explanations are not all-inclusive. Workers are advised to check with tax consultants regarding annual changes. The *LCMS Congregational Treasurer's Manual* Chapter 2 should be reviewed for information regarding housing allowances:
<http://www.lcms.org/ctm>.

2. Vacation

The benefit to ministry, health and welfare of the family through scheduled vacation time is self-evident. Therefore, the following vacation time is recommended:

| Years of Service | Number of Weeks |
|------------------|-----------------|
| 1 - 4 | 2 |
| 5 - 9 | 3 |
| 10 and more | 4 |

In addition to vacation time, it is important that workers be given a day off per week.

3. Social Security - (Not applicable in Canada, please check Canadian tax laws.)

By law, Synod-rostered workers must pay their own Social Security tax based on the "Self-Employed Rates". This costs considerably more than the F.I.C.A. tax for a corporately employed person. This amount may be added to the salary and is subject to income tax and additional S.E.C.A. tax. See *Congregational Treasurer's Manual* Chapter 1.
<http://www.lcms.org/ctm>.

B. ADDITIONAL ALLOWANCES

1. Automobile

Automobile and travel expenses should be regarded as "business expenses" of the congregation. An annual replacement cost of actual automobile expenses or mileage reimbursement at the applicable government rate for business is suggested. (Most agencies and businesses allow the standard government rate which includes gas and oil, depreciation, maintenance, and insurance.) Congregations may also wish to purchase or lease a car for their workers.

There are tax ramifications for both unaccountable cash allowances and personal use of congregation-owned vehicles. Please refer to the *Congregational Treasurer's Manual* for additional information.

2. Library

A professional library is a necessity for an effective pastor, teacher, DCE or other professional church worker. Since access to current materials enhances effectiveness and both congregation and worker receive the benefit, it is recommended that the congregation include in the annual budget an amount for acquisitions to the worker's personal library. These funds should be disbursed as payment for specific materials rather than given in a lump sum.

3. Professional Growth

Workers are encouraged to continue to grow professionally. Professional growth is often most productive when it takes the form of continuing education. Continuing education may be formal course work at a university or seminary or less formal in workshops, seminars, and professional association conferences. Since professional growth benefits both worker and congregation through more effective ministry, it is recommended that worker and congregation share the cost of the education and travel expenses and the pastor should not be expected to use his vacation time for this purpose.

4. Sabbatical Leave

If a worker has been at your congregation for six or more years, a sabbatical for renewal and growth purposes may be considered. The congregation should develop a policy regarding sabbatical leaves. Contact the district office for a sample policy.

C. BENEFITS

U.S. congregations should provide participation in Concordia Plan Services, (Canadian congregations should contact the English District office), which include Concordia Health Plan, Concordia Disability and Survivor Plan and Concordia Retirement Plan. The congregation is responsible for all payments to the Retirement and Disability Survivors Plan. It is recommended that they pay for health coverage for the entire family.

Information describing the Concordia Plan Services may be obtained from Concordia Plan Services, PO BOX 229007, 1333 South Kirkwood Road, Saint Louis, MO 63122, <http://www.concordiaplans.org/> or 1-888-927-7526.

Miscellaneous Compensation Items

1. Required Meetings

Attendance at District conventions, conferences, circuit and regional conferences is required of all pastors, and therefore, should not be treated as vacation time. Pastors should attend these official events with all expenses (travel, meals, housing, and registration) paid by the congregation. It is a supportive gesture to also cover the cost for the pastor's wife to attend these events with him.

The District conference and convention expenses are covered by an assessment paid by the congregation to the District annually. Circuit and regional conference expenses are paid directly by the congregation.

2. Substitute Pastors

The congregation needs to provide for pastoral services during their pastor's vacation, attendance at required meetings, or in the event of his illness. It is recommended that a fee policy be established by the congregation for the amount to be paid. The policy should include a stipend based on the services provided plus expenses (travel, lodging, meals). If the guest speaker is a District staff person speaking in their area of responsibility an honorarium is left up to the congregation. However, reimbursement for travel is expected.

3. Discretionary Fund

It is recommended that a small sum be budgeted to provide the pastor with the ability to make a timely response to certain pressing situations of which he becomes aware such as immediate assistance to parishioners or others.

SALARY RANGE SCALE BY REGION

Salary range scales are provided by region. Determine the pastor's years of experience taking into consideration years in another career if applicable. Determine the education of the pastor using the appropriate column for the amount of education (credits) above a M.Div. degree. The coordinating salary should be considered. Also consider the size of the congregation, cost of living for the congregation's area within the region and level of responsibility of the pastor.

Concordia Plan Services has created an online compensation tool for parish professionals that takes many of these factors into account and is available at <https://tc.cbiz.com/CompToolCPS/Login.aspx>. An online compensation tool for teachers has also been created and is available at <https://tc.cbiz.com/CompToolCPSEd/Login.aspx>.

Note: Canadian congregations are reminded that the dollar amounts are in U.S. currency. The amounts need to be restated in Canadian dollars.

1. The Base Cash Salary Range is suggested for congregations of up to 300 communicant members. An increment of 1% is suggested for each additional 100 members or fraction thereof.
2. Pastors who further their education should be considered for an additional 3% of the base upon receiving an advanced graduate degree.

A suggested SALARY/COMPENSATION WORKSHEET is appended.

EASTERN

| <u>Yrs. Exp.</u> | | <u>w/ M.Div.</u> | <u>M.Div. + 15</u> | <u>2nd Masters</u> | <u>2nd Masters +15</u> | <u>D.Min or Ph.D.</u> |
|------------------|------|------------------|--------------------|--------------------|------------------------|-----------------------|
| 0 | 1 | 54,841 | 56,841 | 58,841 | 60,841 | 62,841 |
| 1 | 1.02 | 55,938 | 57,938 | 59,938 | 61,938 | 63,938 |
| 2 | 1.04 | 57,035 | 59,035 | 61,035 | 63,035 | 65,035 |
| 3 | 1.06 | 58,132 | 60,132 | 62,132 | 64,132 | 66,132 |
| 4 | 1.08 | 59,228 | 61,228 | 63,228 | 65,228 | 67,228 |
| 5 | 1.1 | 60,325 | 62,325 | 64,325 | 66,325 | 68,325 |
| 6 | 1.12 | 61,422 | 63,422 | 65,422 | 67,422 | 69,422 |
| 7 | 1.14 | 62,519 | 64,519 | 66,519 | 68,519 | 70,519 |
| 8 | 1.16 | 63,616 | 65,616 | 67,616 | 69,616 | 71,616 |
| 9 | 1.18 | 64,712 | 66,712 | 68,712 | 70,712 | 72,712 |
| 10 | 1.2 | 65,809 | 67,809 | 69,809 | 71,809 | 73,809 |
| 11 | 1.22 | 66,906 | 68,906 | 70,906 | 72,906 | 74,906 |
| 12 | 1.24 | 68,003 | 70,003 | 72,003 | 74,003 | 76,003 |
| 13 | 1.26 | 69,100 | 71,100 | 73,100 | 75,100 | 77,100 |
| 14 | 1.28 | 70,197 | 72,197 | 74,197 | 76,197 | 78,197 |
| 15 | 1.3 | 71,293 | 73,293 | 75,293 | 77,293 | 79,293 |
| 16 | 1.32 | 72,390 | 74,390 | 76,390 | 78,390 | 80,390 |
| 17 | 1.34 | 73,487 | 75,487 | 77,487 | 79,487 | 81,487 |
| 18 | 1.36 | 74,584 | 76,584 | 78,584 | 80,584 | 82,584 |
| 19 | 1.38 | 75,681 | 77,681 | 79,681 | 81,681 | 83,681 |
| 20 | 1.4 | 76,777 | 78,777 | 80,777 | 82,777 | 84,777 |
| 21 | 1.42 | 77,874 | 79,874 | 81,874 | 83,874 | 85,874 |
| 22 | 1.44 | 78,971 | 80,971 | 82,971 | 84,971 | 86,971 |
| 23 | 1.46 | 80,068 | 82,068 | 84,068 | 86,068 | 88,068 |
| 24 | 1.48 | 81,165 | 83,165 | 85,165 | 87,165 | 89,165 |
| 25 | 1.5 | 82,262 | 84,262 | 86,262 | 88,262 | 90,262 |
| 26 | 1.52 | 83,358 | 85,358 | 87,358 | 89,358 | 91,358 |
| 27 | 1.54 | 84,455 | 86,455 | 88,455 | 90,455 | 92,455 |
| 28 | 1.56 | 85,552 | 87,552 | 89,552 | 91,552 | 93,552 |
| 29 | 1.58 | 86,649 | 88,649 | 90,649 | 92,649 | 94,649 |
| 30 | 1.6 | 87,746 | 89,746 | 91,746 | 93,746 | 95,746 |
| 31 | 1.62 | 88,843 | 90,843 | 92,843 | 94,843 | 96,843 |
| 32 | 1.64 | 89,939 | 91,939 | 93,939 | 95,939 | 97,939 |
| 33 | 1.66 | 91,036 | 93,036 | 95,036 | 97,036 | 99,036 |
| 34 | 1.68 | 92,133 | 94,133 | 96,133 | 98,133 | 100,133 |
| 35 | 1.7 | 93,230 | 95,230 | 97,230 | 99,230 | 101,230 |
| 36 | 1.72 | 94,327 | 96,327 | 98,327 | 100,327 | 102,327 |
| 37 | 1.74 | 95,423 | 97,423 | 99,423 | 101,423 | 103,423 |
| 38 | 1.76 | 96,520 | 98,520 | 100,520 | 102,520 | 104,520 |
| 39 | 1.78 | 97,617 | 99,617 | 101,617 | 103,617 | 105,617 |
| 40 | 1.8 | 98,714 | 100,714 | 102,714 | 104,714 | 106,714 |

LAKE ERIE

| <u>Yrs. Exp.</u> | | <u>w/ M.Div.</u> | <u>M.Div. + 15</u> | <u>2nd Masters</u> | <u>2nd Masters +15</u> | <u>D.Min or Ph.D.</u> |
|------------------|------|------------------|--------------------|--------------------|------------------------|-----------------------|
| 0 | 1 | 56,984 | 58,984 | 60,984 | 62,984 | 64,984 |
| 1 | 1.02 | 58,124 | 60,124 | 62,124 | 64,124 | 66,124 |
| 2 | 1.04 | 59,264 | 61,264 | 63,264 | 65,264 | 67,264 |
| 3 | 1.06 | 60,403 | 62,403 | 64,403 | 66,403 | 68,403 |
| 4 | 1.08 | 61,543 | 63,543 | 65,543 | 67,543 | 69,543 |
| 5 | 1.1 | 62,683 | 64,683 | 66,683 | 68,683 | 70,683 |
| 6 | 1.12 | 63,822 | 65,822 | 67,822 | 69,822 | 71,822 |
| 7 | 1.14 | 64,962 | 66,962 | 68,962 | 70,962 | 72,962 |
| 8 | 1.16 | 66,102 | 68,102 | 70,102 | 72,102 | 74,102 |
| 9 | 1.18 | 67,241 | 69,241 | 71,241 | 73,241 | 75,241 |
| 10 | 1.2 | 68,381 | 70,381 | 72,381 | 74,381 | 76,381 |
| 11 | 1.22 | 69,521 | 71,521 | 73,521 | 75,521 | 77,521 |
| 12 | 1.24 | 70,660 | 72,660 | 74,660 | 76,660 | 78,660 |
| 13 | 1.26 | 71,800 | 73,800 | 75,800 | 77,800 | 79,800 |
| 14 | 1.28 | 72,940 | 74,940 | 76,940 | 78,940 | 80,940 |
| 15 | 1.3 | 74,080 | 76,080 | 78,080 | 80,080 | 82,080 |
| 16 | 1.32 | 75,219 | 77,219 | 79,219 | 81,219 | 83,219 |
| 17 | 1.34 | 76,359 | 78,359 | 80,359 | 82,359 | 84,359 |
| 18 | 1.36 | 77,499 | 79,499 | 81,499 | 83,499 | 85,499 |
| 19 | 1.38 | 78,638 | 80,638 | 82,638 | 84,638 | 86,638 |
| 20 | 1.4 | 79,778 | 81,778 | 83,778 | 85,778 | 87,778 |
| 21 | 1.42 | 80,918 | 82,918 | 84,918 | 86,918 | 88,918 |
| 22 | 1.44 | 82,057 | 84,057 | 86,057 | 88,057 | 90,057 |
| 23 | 1.46 | 83,197 | 85,197 | 87,197 | 89,197 | 91,197 |
| 24 | 1.48 | 84,337 | 86,337 | 88,337 | 90,337 | 92,337 |
| 25 | 1.5 | 85,476 | 87,476 | 89,476 | 91,476 | 93,476 |
| 26 | 1.52 | 86,616 | 88,616 | 90,616 | 92,616 | 94,616 |
| 27 | 1.54 | 87,756 | 89,756 | 91,756 | 93,756 | 95,756 |
| 28 | 1.56 | 88,895 | 90,895 | 92,895 | 94,895 | 96,895 |
| 29 | 1.58 | 90,035 | 92,035 | 94,035 | 96,035 | 98,035 |
| 30 | 1.6 | 91,175 | 93,175 | 95,175 | 97,175 | 99,175 |
| 31 | 1.62 | 92,315 | 94,315 | 96,315 | 98,315 | 100,315 |
| 32 | 1.64 | 93,454 | 95,454 | 97,454 | 99,454 | 101,454 |
| 33 | 1.66 | 94,594 | 96,594 | 98,594 | 100,594 | 102,594 |
| 34 | 1.68 | 95,734 | 97,734 | 99,734 | 101,734 | 103,734 |
| 35 | 1.7 | 96,873 | 98,873 | 100,873 | 102,873 | 104,873 |
| 36 | 1.72 | 98,013 | 100,013 | 102,013 | 104,013 | 106,013 |
| 37 | 1.74 | 99,153 | 101,153 | 103,153 | 105,153 | 107,153 |
| 38 | 1.76 | 100,292 | 102,292 | 104,292 | 106,292 | 108,292 |
| 39 | 1.78 | 101,432 | 103,432 | 105,432 | 107,432 | 109,432 |
| 40 | 1.8 | 102,572 | 104,572 | 106,572 | 108,572 | 110,572 |

MIDWEST

| <u>Yrs. Exp.</u> | | <u>w/ M.Div.</u> | <u>M.Div. + 15</u> | <u>2nd Masters</u> | <u>2nd Masters +15</u> | <u>D.Min or Ph.D.</u> |
|------------------|------|------------------|--------------------|--------------------|------------------------|-----------------------|
| 0 | 1 | 56,194 | 58,194 | 60,194 | 62,194 | 64,194 |
| 1 | 1.02 | 57,318 | 59,318 | 61,318 | 63,318 | 65,318 |
| 2 | 1.04 | 58,442 | 60,442 | 62,442 | 64,442 | 66,442 |
| 3 | 1.06 | 59,566 | 61,566 | 63,566 | 65,566 | 67,566 |
| 4 | 1.08 | 60,690 | 62,690 | 64,690 | 66,690 | 68,690 |
| 5 | 1.1 | 61,813 | 63,813 | 65,813 | 67,813 | 69,813 |
| 6 | 1.12 | 62,937 | 64,937 | 66,937 | 68,937 | 70,937 |
| 7 | 1.14 | 64,061 | 66,061 | 68,061 | 70,061 | 72,061 |
| 8 | 1.16 | 65,185 | 67,185 | 69,185 | 71,185 | 73,185 |
| 9 | 1.18 | 66,309 | 68,309 | 70,309 | 72,309 | 74,309 |
| 10 | 1.2 | 67,433 | 69,433 | 71,433 | 73,433 | 75,433 |
| 11 | 1.22 | 68,557 | 70,557 | 72,557 | 74,557 | 76,557 |
| 12 | 1.24 | 69,681 | 71,681 | 73,681 | 75,681 | 77,681 |
| 13 | 1.26 | 70,805 | 72,805 | 74,805 | 76,805 | 78,805 |
| 14 | 1.28 | 71,928 | 73,928 | 75,928 | 77,928 | 79,928 |
| 15 | 1.3 | 73,052 | 75,052 | 77,052 | 79,052 | 81,052 |
| 16 | 1.32 | 74,176 | 76,176 | 78,176 | 80,176 | 82,176 |
| 17 | 1.34 | 75,300 | 77,300 | 79,300 | 81,300 | 83,300 |
| 18 | 1.36 | 76,424 | 78,424 | 80,424 | 82,424 | 84,424 |
| 19 | 1.38 | 77,548 | 79,548 | 81,548 | 83,548 | 85,548 |
| 20 | 1.4 | 78,672 | 80,672 | 82,672 | 84,672 | 86,672 |
| 21 | 1.42 | 79,796 | 81,796 | 83,796 | 85,796 | 87,796 |
| 22 | 1.44 | 80,919 | 82,919 | 84,919 | 86,919 | 88,919 |
| 23 | 1.46 | 82,043 | 84,043 | 86,043 | 88,043 | 90,043 |
| 24 | 1.48 | 83,167 | 85,167 | 87,167 | 89,167 | 91,167 |
| 25 | 1.5 | 84,291 | 86,291 | 88,291 | 90,291 | 92,291 |
| 26 | 1.52 | 85,415 | 87,415 | 89,415 | 91,415 | 93,415 |
| 27 | 1.54 | 86,539 | 88,539 | 90,539 | 92,539 | 94,539 |
| 28 | 1.56 | 87,663 | 89,663 | 91,663 | 93,663 | 95,663 |
| 29 | 1.58 | 88,787 | 90,787 | 92,787 | 94,787 | 96,787 |
| 30 | 1.6 | 89,910 | 91,910 | 93,910 | 95,910 | 97,910 |
| 31 | 1.62 | 91,034 | 93,034 | 95,034 | 97,034 | 99,034 |
| 32 | 1.64 | 92,158 | 94,158 | 96,158 | 98,158 | 100,158 |
| 33 | 1.66 | 93,282 | 95,282 | 97,282 | 99,282 | 101,282 |
| 34 | 1.68 | 94,406 | 96,406 | 98,406 | 100,406 | 102,406 |
| 35 | 1.7 | 95,530 | 97,530 | 99,530 | 101,530 | 103,530 |
| 36 | 1.72 | 96,654 | 98,654 | 100,654 | 102,654 | 104,654 |
| 37 | 1.74 | 97,778 | 99,778 | 101,778 | 103,778 | 105,778 |
| 38 | 1.76 | 98,902 | 100,902 | 102,902 | 104,902 | 106,902 |
| 39 | 1.78 | 100,025 | 102,025 | 104,025 | 106,025 | 108,025 |
| 40 | 1.8 | 101,149 | 103,149 | 105,149 | 107,149 | 109,149 |

WESTERN

| <u>Yrs. Exp.</u> | | <u>w/ M.Div.</u> | <u>M.Div. + 15</u> | <u>2nd Masters</u> | <u>2nd Masters +15</u> | <u>D.Min or Ph.D.</u> |
|------------------|------|------------------|--------------------|--------------------|------------------------|-----------------------|
| 0 | 1 | 64,750 | 66,750 | 68,750 | 70,750 | 72,750 |
| 1 | 1.02 | 66,045 | 68,045 | 70,045 | 72,045 | 74,045 |
| 2 | 1.04 | 67,340 | 69,340 | 71,340 | 73,340 | 75,340 |
| 3 | 1.06 | 68,635 | 70,635 | 72,635 | 74,635 | 76,635 |
| 4 | 1.08 | 69,930 | 71,930 | 73,930 | 75,930 | 77,930 |
| 5 | 1.1 | 71,225 | 73,225 | 75,225 | 77,225 | 79,225 |
| 6 | 1.12 | 72,520 | 74,520 | 76,520 | 78,520 | 80,520 |
| 7 | 1.14 | 73,815 | 75,815 | 77,815 | 79,815 | 81,815 |
| 8 | 1.16 | 75,110 | 77,110 | 79,110 | 81,110 | 83,110 |
| 9 | 1.18 | 76,405 | 78,405 | 80,405 | 82,405 | 84,405 |
| 10 | 1.2 | 77,700 | 79,700 | 81,700 | 83,700 | 85,700 |
| 11 | 1.22 | 78,995 | 80,995 | 82,995 | 84,995 | 86,995 |
| 12 | 1.24 | 80,290 | 82,290 | 84,290 | 86,290 | 88,290 |
| 13 | 1.26 | 81,585 | 83,585 | 85,585 | 87,585 | 89,585 |
| 14 | 1.28 | 82,880 | 84,880 | 86,880 | 88,880 | 90,880 |
| 15 | 1.3 | 84,175 | 86,175 | 88,175 | 90,175 | 92,175 |
| 16 | 1.32 | 85,470 | 87,470 | 89,470 | 91,470 | 93,470 |
| 17 | 1.34 | 86,765 | 88,765 | 90,765 | 92,765 | 94,765 |
| 18 | 1.36 | 88,060 | 90,060 | 92,060 | 94,060 | 96,060 |
| 19 | 1.38 | 89,355 | 91,355 | 93,355 | 95,355 | 97,355 |
| 20 | 1.4 | 90,650 | 92,650 | 94,650 | 96,650 | 98,650 |
| 21 | 1.42 | 91,945 | 93,945 | 95,945 | 97,945 | 99,945 |
| 22 | 1.44 | 93,240 | 95,240 | 97,240 | 99,240 | 101,240 |
| 23 | 1.46 | 94,535 | 96,535 | 98,535 | 100,535 | 102,535 |
| 24 | 1.48 | 95,830 | 97,830 | 99,830 | 101,830 | 103,830 |
| 25 | 1.5 | 97,125 | 99,125 | 101,125 | 103,125 | 105,125 |
| 26 | 1.52 | 98,420 | 100,420 | 102,420 | 104,420 | 106,420 |
| 27 | 1.54 | 99,715 | 101,715 | 103,715 | 105,715 | 107,715 |
| 28 | 1.56 | 101,010 | 103,010 | 105,010 | 107,010 | 109,010 |
| 29 | 1.58 | 102,305 | 104,305 | 106,305 | 108,305 | 110,305 |
| 30 | 1.6 | 103,600 | 105,600 | 107,600 | 109,600 | 111,600 |
| 31 | 1.62 | 104,895 | 106,895 | 108,895 | 110,895 | 112,895 |
| 32 | 1.64 | 106,190 | 108,190 | 110,190 | 112,190 | 114,190 |
| 33 | 1.66 | 107,485 | 109,485 | 111,485 | 113,485 | 115,485 |
| 34 | 1.68 | 108,780 | 110,780 | 112,780 | 114,780 | 116,780 |
| 35 | 1.7 | 110,075 | 112,075 | 114,075 | 116,075 | 118,075 |
| 36 | 1.72 | 111,370 | 113,370 | 115,370 | 117,370 | 119,370 |
| 37 | 1.74 | 112,665 | 114,665 | 116,665 | 118,665 | 120,665 |
| 38 | 1.76 | 113,960 | 115,960 | 117,960 | 119,960 | 121,960 |
| 39 | 1.78 | 115,255 | 117,255 | 119,255 | 121,255 | 123,255 |
| 40 | 1.8 | 116,550 | 118,550 | 120,550 | 122,550 | 124,550 |

| SALARY/COMPENSATION WORKSHEET | | |
|--|----------------------------|---------------------------|
| | Current Year, 20 __ | Proposed for 20 __ |
| A. ALLOWANCES | | |
| 1. Housing | | |
| 2. Utilities | | |
| 3. Equity | | |
| 4. Vacation | | |
| 5. Social Security (Taxable Income) | | |
| B. ADDITIONAL ALLOWANCES | | |
| 1. Automobile | | |
| 2. Library | | |
| 3. Professional Growth | | |
| 4. _____ | | |
| C. BENEFITS (U.S. Plan--Canadian Plan should be substituted here for congregations in Canada) | | |
| 1. Concordia Health Plan | | |
| 2. Concordia Disability/Survivor Plan | | |
| 3. Concordia Retirement Plan | | |
| 4. _____ | | |
| D. OTHER RELATED EXPENSES | | |
| 1. Required meetings | | |
| 2. Substitute Pastors | | |
| 3. Discretionary Fund | | |
| E. SALARY | | |
| 1. Base Salary | | |
| 2. Adjustment for _____ | | |
| 3. Adjustment for _____ | | |
| 4. Total adjustments | | |
| | | |
| Total Salary | | |
| | | |
| Total Compensation | | |