

Indiana District  
The Lutheran Church – Missouri Synod

# ***2015 Salary Guidelines***

***For Professional Church Workers***



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# 2015 Salary Guidelines for Professional Church Workers

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The congregation is encouraged to establish an Employment Resource Manual that clearly establishes policies concerning the workers and the shared responsibilities of servants and the congregation. A sample Employment Resource Manual is available online at **lcms.org**.

## ~ WORKERS AMONG YOU ~

### **GOD'S PEOPLE PRAY:**

*Almighty God, grant to Your Church Your Holy Spirit and the wisdom that comes down from above, that Your Word may not be bound but have free course and be preached to the joy and edifying of Christ's holy people, that in the steadfast faith we may serve you and, in the confession of Your name, abide unto the end; through Jesus Christ our Lord. Amen.*

As a congregation of the Indiana District of the Lutheran Church Missouri Synod you have been blessed with church workers who serve their Risen Lord in your local congregation. This document has been carefully prepared to assist you in evaluating the salaries you will pay the workers among you. Take a moment at this time to pray for the church workers in your congregation. I also invite you to pray for the congregations of our Lutheran Church – Missouri Synod, that they may be equipped by God to nurture the faithful and reach out to the lost and erring in their midst. To this end, may God be glorified in the church through the faithful preaching and teaching of his Word to all peoples.

### Prayer:

Lord God, heavenly Father, You have sent laborers into the harvest field. Grant them Your Holy Spirit and to give them power from on high. We give thanks that You have called \_\_\_\_\_ as Your servant (s) and entrusted them to serve You in this location. We ask that you bless their labors in Your Church. Open everywhere the hearts of the faithful that Your Word may be received and that laborers in Your harvest may not be lacking. Cause your Church to grow up into Him who is the head, even Jesus Christ, our Lord, who lives and reigns with You and the Holy Spirit, one God, now and forever. Amen

As God's People, we gather around God's Word to hear how our Lord addresses the congregation and church worker relationship.

Please remember that God Himself has established the office of the Holy Ministry. Under the spiritual guiding of the local pastor, you may also be blessed with additional church workers serving in the schools, preschools, and daycares of our congregations.

## GOD'S WORD TELLS US:

***“The Lord has commanded that those who preach the gospel should receive their living from the gospel.” 1 Corinthians 9:14 NIV***

***“Anyone who receives instruction in the word must share all good things with his instructor. Do not be deceived: God cannot be mocked. A man reaps what he sows.” Galatians 6:6-7 NIV***

***“The elders who direct the affairs of the church well are worthy of double honor, especially those whose work is preaching and teaching. For the Scripture says, “Do not muzzle the ox while it is treading out the grain,” and “The worker deserves his wages.” 1 Timothy 5:17-18 NIV***

***“We ask you, brothers, to respect those who work hard among you, who are over you in the Lord and who admonish you. Hold them in the highest regard in love because of their work. Live in peace with each other.” 1 Thessalonians 5:12-13 NIV***

***“Obey your leaders and submit to their authority. They keep watch over you as men who must give an account. Obey them so that their work will be a joy, not a burden, for that would be of no advantage to you.” Hebrews 13:17 NIV***

## OUR RESPONSE TO GOD'S WORD:

As you evaluate the salary offered to church workers reflect on these questions:

Does the salary we offer our church worker (s) ...

- + Provide them with an adequate ***living from the Gospel?*** 1 Cor. 9:14
- + ***Share all good things*** with our church workers? Gal. 6:6-7
- + ***Honor*** the worker (s) serving our congregation? 1 Timothy 5:17-18
- + Show ***respect*** to the church worker? 1 Thess. 5:12-13
- + Place the church worker ***in the highest regard?*** 1 Thess. 5:12-13
- + Bring ***joy*** to the church worker? Heb. 13:17

May God bless the congregations of our District and Synod with faithful workers and congregations who serve their risen Lord with gladness.

Bible Study prepared by Rev. Nathan Janssen, pastor of Prince of Peace Lutheran Church, Martinsville, Indiana.

## ***CHURCH WORKERS: HOW YOU HELP THEM BECOME EFFECTIVE SERVANTS***

Effective servants are those who are secure in the knowledge that they are each God's very special child. Their lives tend to reflect a good balance as to how they spend their time and energy. They are people who are continually growing in many aspects of their lives. The list below offers possible ways that effectiveness can be maintained or even enhanced. It is not intended to be all-inclusive cataloging, nor should it be expected that perfection be reached in any or all of the areas. Those who are responsible for these servants (elders, Boards of Education) might consider how to help each of these sections become a reality.

1. **Spiritual wellness** – A strong faith life that is supported by personal devotions and continued through searching of the Scriptures.
2. **Sense of mission** – A clear perception of how this person fits into God's plan and makes a constructive contribution to life.
3. **Feeling of security** – A knowledge that compensation will provide for the basic needs such as food, clothing, health care and retirement benefits.
4. **Physical health** – A positive view of the body as a temple of God and nurturing of it by healthy living.
5. **Emotional strength** – A developing of skills and habits that ensures good mental health.
6. **Support system** – A network of friends, relatives and co-workers who are genuinely concerned for the person's well being.
7. **Clear expectations of responsibilities** – A thorough knowledge of what is expected concerning the worker's position and work.
8. **Professional growth** – An enhancement of professional knowledge and skills.
9. **Recognition of service** – Being honored for faithful service.
10. **Special acts of care** – Unique and unexpected deeds of kindness extended to Christian servants.

## ***RATIONALE FOR CHANGES TO SALARY GUIDELINES***

### **Introduction**

For the year 2015, the salary guidelines reflect a 3.0% increase in the base compared to the base used in 2014. In past years the annual increases in base salary have been limited due to increases in benefit costs. In spite of this ongoing challenge, the committee members believe that it is important for Indiana District Salary Guidelines to continue to move forward to be comparable and competitive with surrounding districts. Please see the worksheet schedule on page 12 showing Indiana District base salaries and experience increments along with a comparison to other districts at the top right.

A worker's salary increase will include the scheduled yearly increase based on their years of experience.

**The Director of Parish Music position has been included under "Other Church Professionals" section.**

The cost of employee benefits is an essential element in the congregations' care for their workers and greatly impacts the cost to the congregation.

The Synod has authorized and established alternate routes for the training of pastors at the seminaries of the Synod. The alternate routes do not require a Master of Divinity degree and encourage alternate route workers to obtain a Master of Arts degree in theology. A separate classification – pastors – certified has been established in the Salary Guidelines.

### **Important Notes**

1. Adjustments to the Salary Guidelines are sometimes necessary to correct either errors from the past or changing conditions. While the Salary Guidelines may show a decreased salary for a church worker, our intent is that no church worker takes a decrease in pay due to changes in the Salary Guidelines. Contact the District Office if assistance is needed in this area.
2. **Congregations that have not reached the 100% level of salary guidelines for their workers are encouraged to continue to strive toward that goal.**
3. With the ever-increasing costs incurred by a congregation for doing ministry, it is important that the total cost to the congregation for a worker should not decrease. Therefore, it is important for the congregation to review the total compensation package of a worker when adjustments are made in financial compensation and other benefits.

## I. BASE COMPENSATION

The BASE COMPENSATION includes those items commonly accepted by salaried employees as the normal salary package. This makes comparisons with other professionals easier and the Salary Review Committee should find its job less confusing.

- A. **COMPENSATION** – The minimum entry level of \$30,385 is effective January 1, 2015. The schedule of Salary Guidelines indicates the base/experience level of compensation for Teachers, Pastors and other Church Professionals. The compensation amount is based on a full school year for teachers and a full calendar year for pastors and other church professionals. It will help determine the total compensation with other adjustments stated below.  
**If you find the base compensation scale overwhelming, rather than disregard it altogether, you might want to set goals of reaching the guidelines in 3 to 5 years.**

### B. **NECESSARY ADJUSTMENTS**

1. **ADDITIONAL EDUCATION** – Congregations are encouraged to recognize levels of educational attainment for all church workers as follows:
- (a) Masters Degree – (non-ordained) -add \$2,500
  - (b) Doctorate Degree (earned) -add \$5,000
- Note: The additional education must be related to the ministry area of the worker.
2. **IF PARSONAGE IS PROVIDED:** Subtract the lesser of ...
- a) The actual cost of housing or
  - b) 25% of the worker's compensation amount

**ADDITIONAL DUTIES:** If the worker has additional duties, compensation should be increased as a percent of the base/experience pay of the person as follows:

#### **SENIOR PASTORS**

##### **Congregation size**

<b><u>Worship attendance</u></b>	<b><u>Communicants</u></b>	<b><u>Increase</u></b>
0 – 125	0 – 250	0%
126 – 200	251 – 400	10%
201 – 325	401 – 650	15%
326 – 400	651 – 800	20%
401 – 600	801 – 1,200	25%
Over 600	Over 1,200	30%
More than one parish		10%

### 3. **ASSISTANT OR ASSOCIATE PASTORS**

The Guidelines recognize that the senior pastor has considerable additional responsibility because of his position. After assessing the amount of responsibility for the associate or assistant, the congregation may consider the addition of one-half of the stated percentage for congregation size using either the communicant membership or worship attendance.



#### 4. TEACHERS

Principal – (Should reflect the added responsibility as determined by ministry needs of each school)

**Size of school**

<b>0 – 300 students</b>	<b>20%</b>
<b>301+ students</b>	<b>25%</b>

**Teacher** (*duties beyond the normal school day*)

<b>Athletic Director</b>	<b>10%</b>
<b>Youth Director</b>	<b>10%</b>
<b>Music Director</b>	<b>10%</b>
<b>Technology Coordinator</b>	<b>10%</b>
<b>School activities (extra curr.)</b>	<b>5%</b>

#### 5. OTHER CHURCH PROFESSIONALS

***Directors of Christian Education, Directors of Christian Outreach, Deaconesses, Parish Nurses, and Director of Parish Music:***

One half of the stated percentage for congregation size (either communicant membership or worship attendance) may be added to the base salary for other church professionals. (Additional note with regard to the Director of Parish Music position: you may wish to compare the American Guild of Organists (AGO) website [www.agohq.org](http://www.agohq.org) /salary guideline. They have a fairly detailed breakdown on salary suggestions based on education and weekly hours.)

**6. A PART-TIME CHURCH WORKER'S SALARY** should be adjusted by the percentage of time that they work. For example, a preschool teacher working 3 mornings a week – 30%, working 3 mornings and afternoons a week – 60%.

**7. A PROFESSIONAL CHURCH WORKER-HAVING LESS THAN A BACHELOR'S DEGREE** (e.g. teacher's aide, preschool teacher) should be paid according to the salary schedule and the guidelines specifically designed especially for Early Childhood Educators. The congregation may use professional experience in considering the number of year's experience.

**8. SECOND-CAREER CHURCH WORKERS** deserve special consideration when determining their "years of experience".

**a)** If a pastor enters the ministry coming from a church career (e.g. Lutheran teacher who becomes a pastor) – A year of experience should be applied for every year employed as a full-time church professional prior to entering the seminary.

**b)** If a pastor enters the ministry from secular occupations which are beneficial to the Church (e.g. people skills, organizational skills, administrative skills, training ability, counseling skills): He would be credited with half of his years of experience by using the following formula:

<b><u>Years of Experience Credit</u></b> Current age ... less normal age at ordination or graduation ... divided by 2. (Normal age for pastors – 26; D.C.E.'s – 23; teachers - 22)
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<b><u>Example</u></b> A pastor who is 32 years at time of ordination would receive a credit of 3 years experience. (32 less 26 = 6 divided by 2 = 3)
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**9. THE EQUALIZATION PAYMENT – (Congregational Treasurer’s Manual 4.550)**

Workers who are classified by Social Security as “self-employed” (ordained pastors, commissioned teachers, Directors of Christian Education, lay ministers, deaconesses and parish nurses) participate in the Concordia Retirement Plan on a regular basis (formerly called the offset basis) must be paid the difference between the full basis rate and the regular basis rate in the Concordia Retirement Plan. This ensures that all “Ministers of the Gospel” are treated equally, regardless of whether they participated on the full basis or the regular basis.

The difference 3.0 percent is usually paid directly to the worker, who can use it toward paying self-employment taxes or purchasing other additional benefit coverage. Any such amount paid directly to the worker must be reported as “income” for federal income tax purposes and self-employment Social Security Taxes.

**C. OTHER ENCOURAGED ADJUSTMENTS**

1. The most recent census demographic data is available through the district website ([in.lcms.org](http://in.lcms.org)) under the Financial Resources / Salary Guidelines menu. This provides data indicating how income levels are different for the counties in Indiana and Kentucky. Congregations should consider this data when reviewing compensation levels for workers.

2. Housing Equity Program – This program has been eliminated and should no longer be used by congregations.

3. The amount of Housing Allowance for each worker is to be determined by each congregation in consultation with its workers. The congregation should have a recorded voters’ resolution which authorizes a specific sum or percent in advance of any payment. This housing allowance can also be used for pastors with parsonages. Check the IRS rulings to see how they can apply. (Section 2.100 Congregational Treasurer’s Manual)

Limitations on Housing Allowance

The housing allowance exclusion is limited to the smallest of the following amounts:

- a. Amount approved by official action taken by the governing body of the employer as evidenced in the official minutes of the governing body.
- b. Fair rental value of minister’s home, furnished including utilities
- c. Amount actually expended by the minister during the year and properly substantiated.

4. Tax Sheltered Annuity: The congregation should cooperate with the worker who desires such a program towards retirement since a TSA is available to workers under Federal Tax Laws. (Section 5.200 Congregational Treasurer’s Manual)

**D. SALARIES FOR NON-CALLED STAFF** – These Salary Guidelines are intended to help set salaries for Called workers and other teachers of congregations of the Indiana District. Job descriptions, experience levels, and educational requirements vary greatly among the other staff in a congregation, including secretaries, business and facility managers and other ministry positions. Although it would be difficult to establish such a scale, the following suggestions may help a congregation setting these salaries.

Consider surveying your local school district for salaries of school secretaries, custodians, etc. Also check with local businesses and other churches in your area regarding pay scales. For positions that utilize an advanced degree, use the scale in this guide based on the education and experience of the applicant. For part time staff, consider using this guide to calculate a full time salary and divide the salary by the 2080 hours to approximate an hourly rate.

## II. SUPPLEMENTAL BENEFITS

### A. **Health, Survivor and Disability, and Retirement Plans**

The LCMS Concordia Plans consist of:

- + Concordia Retirement Plan
- + Concordia Survivors and Disability Plan
- + Concordia Health Plan (medical/dental/vision care)
- + Concordia Retirement Savings Plan

Congregations have the option to choose the health care plan that works best for their situation and what is equitable for their employees. The health care options selected should be made available in a non-discriminatory manner. Detailed information on the Concordia Plans can be obtained by calling the Concordia Plans Services office in St. Louis (314) 885-6721 or visiting the Concordia Plan Services website at [concordiaplans.org](http://concordiaplans.org).

### B. **Vacations / Holidays / Days off**

The need for vacation time is self-evident. The following schedule is recommended for 12-month employees:

<u>Years of Service</u>	<u>Vacation Days</u>	<u># Sundays</u> (Included in Vacation days)
1 – 4	21	3
5 – 10	28	4
11 – 15	35	5
Over 15	(Negotiable with congregation)	

The congregation should identify a holiday schedule for all of their workers.

The congregation should honor the worker's day off each week. Attendance at conferences or district meetings is not to be part of day off activities. The day off is given, not only for health of the worker, but also for the sake of the worker's family. A day off does not include attending church meetings on that night. Though the worker must have a day off, the worker should always be available for emergencies. If the worker should leave town, someone in the congregation should know where and how to reach him/her. A pastor for emergency needs should be available.

### C. **Anniversary – Retirement**

Anniversary and retirement celebrations are for the purpose of demonstrating appreciation to those workers with a certain number of years of service to the church. These guidelines are to help promote consistency for the proper recognition of the faithful services of our church workers by virtue of their dedicated service to the LCMS and the congregations they serve.

1. Recognition Committee – appointed or elected to administer these responsibilities:
  - a) Anniversary – 10, 25, 35, or 40 years in profession
  - b) Retirement
  - c) Reception arranged by committee
  - d) Gift of at least ½ month’s salary – 25 years
  - e) Gift of at least one month’s salary at retirement
2. Annual recognition – the committee should provide appropriate recognition to be scheduled on a selected Sunday each year.
3. Additional items to consider:
  - a) Invite: family, colleagues in area
  - b) Notify: former congregations, District President

### III. **PROFESSIONAL EXPENSES**

Church workers should be aware that all “allowance payments” are treated as taxable income according to the Internal Revenue Service. For this reason encouragement is given to the congregation to establish a reimbursement policy for all professional expenses. Documented expenses paid according to a professional reimbursement policy are non-taxable according to the I.R.S. (Section 6.100 Congregational Treasurer’s Manual)

#### A. Automobile

The congregation should establish a reimbursement policy for reimbursing church workers for using their personal automobile for church related purposes. The rate of reimbursement should be determined in accordance with current IRS guidelines. In the event an auto allowance is provided, the worker should be made aware of the negative tax implications of the auto allowance and this should be thoroughly reviewed. (Section 6.110 Congregational Treasurer’s Manual)

#### B. Conventions, Conferences, Retreats

These are a part of church business and the congregation should cover the costs. This should include travel, lodging, meals and registration. This should be a reimbursement, the amount of which should be determined in consultation with the pastor.

- #### C. Continuing Education should be encouraged and a sum should be identified in the church budget for this purpose. This is not added to the worker’s compensation. The worker should be encouraged to have an annual plan for continuing education for his benefit and for the benefit of those he serves. The worker should not be expected to use vacation time for attendance at such places of continuing education.

Current IRS regulations provide for lifetime education credits for advanced education.

Congregations are encouraged to provide, on a periodic basis (after 10 years of service to that congregation), a study leave, which allows sufficient time for the pastor to undertake a chosen professional improvement program.

#### D. Professional / Personal Libraries

The congregation should budget an amount to provide for the cost of professional journals, current publications and updated books and literature to keep the workers current in their ministry to the people.

**IV. VACANCY PASTORS**

A “supply/vacancy” is defined at those times in a congregation where the pastor is temporarily absent due to illness, vacation, or other time off. The following are the Indiana District suggested minimum guidelines: The basic remuneration for conducting one service with a sermon is \$100; for preaching without presiding is \$100; for presiding without preaching is \$30. For each additional service, add \$75. All mileage is to be paid at the current I.R.S. rate. If the supply pastor is to be present for worship in the morning and travel time exceeds 1-1/2 hours, the congregation is to provide motel/hotel lodging and meals for him. Other additional work by the pastor (Bible classes, mission presentations, etc.) should be compensated for at the rate of \$75 per hour. If a pastor’s wife is also expected to be a part of the presentation (i.e. missionary’s wife), she is also to be paid \$75 per hour in addition to the amount paid to the pastor. Congregations requesting pastoral services for an extended period should compensate the individual 40% of the base salary.

<u>Type of Service</u>	
Presiding – No Sermon	\$ 30
Preaching – One Service	\$100
Presiding and Preaching	\$100
Additional Services	\$ 75
Bible Study/Presentation	\$ 75/hr.

**V. VICARS**

Congregations receiving a vicarage assignment, through one of the seminaries of the synod, are required to follow the guidelines established by the Seminaries and the Board for Higher Education. These guidelines for vicars are provided at the time a congregation files its application with the district office.

**VI. OTHER ADMINISTRATIVE STAFF**

Administrative and clerical staff compensation should be considered at the same time all professional staff compensation is reviewed.

No compensation recommendations are included with this document since the responsibilities and expectations of clerical staff vary for a congregation. Congregations are encouraged to review the local area and determine what level of compensation is paid for clerical services for both church related organizations and non-church related organizations. The congregation must consider the cost of benefits and social security and Medicare taxes in determining the total cost of these workers.

**VII. PRESCHOOL WORKERS**

The number of preschools within the Indiana District is on the increase. These preschools have become an important and vital arm for outreach in the congregation’s overall ministry. The Indiana District recognizes that in order for an early childhood center to maintain its educational quality and provide a Christian outreach, it will require the financial support of the sponsoring congregation. It is not realistic to expect this ministry to be “self-supporting”.

Preschool salaries should be determined on the same basis as other professional workers in the church. Having a reasonable and fair salary schedule reflects the attitude that early childhood educators are professional in the same way as elementary school teachers, DCEs, pastors, etc. Having an established salary schedule simplifies salary decisions when hiring new teachers, director, and aides.

**A. Teacher Pay**

1. Paying teachers a salary, rather than an hourly wage, indicates a sign of professionalism and calling to the preschool ministry.
2. Preschool teachers income should be based on 85% of the Teacher's schedule (page 12), **only** if the preschool annual sessions average 85% of the normal school year. Teachers should be classified into one of the following categories, in order to fairly reflect the varying degrees of education and experience:
  - a) Bachelor's degree in Early Childhood/Elementary education – per schedule
  - b) Bachelor's degree with unrelated degree to Early Childhood/Elementary Education – 90% of schedule
  - c) Associates degree in Early Childhood Education – 90% Preschool Teacher's Schedule
  - d) Associates degree with unrelated degree to EC – 80% of schedule
3. Part-time preschool teacher's salaries should be adjusted by the percentage of time they work. For example, a preschool teacher working 3 mornings a week-30%; working 3 mornings and 3 afternoons a week – 60%.

**B. Director Pay**

Director pay should be adjusted by an additional amount, according to the size of the school and time set aside for performing administrative duties. This amount should reflect the added responsibility as determined by the ministry needs of each preschool.

School Size:     1-100 enrollment – add 7.5% to base salary  
                      Over 100 enrollment – add 15% to base salary

**C. Aide Pay**

Aide pay should be an hourly wage and be based on local market.

**2015 Salary Guidelines**

Base Salary	Preschool Teachers (85% - Teachers)	NRE =Not Roster Eligible Teachers - NRE		RE = Roster Eligible Teachers - RE		Dir. of Christian Ed.		Pastors		Pastors	
		Factor	Amount	Factor	Amount	Factor	Amount	Factor	Amount	Factor	Amount
Years Exp.	Amount B.A-EC related			B.A.		B.A.		Certified		M. Div. / M.A.	
0	\$25,827	0.98	\$29,777	1.00	\$30,385	1.05	\$31,904	1.32	\$40,108	1.42	\$43,147
1	\$27,119	1.03	\$31,297	1.05	\$31,904	1.10	\$33,424	1.37	\$41,627	1.47	\$44,666
2	\$28,410	1.08	\$32,816	1.10	\$33,424	1.15	\$34,943	1.42	\$43,147	1.52	\$46,185
3	\$29,701	1.13	\$34,335	1.15	\$34,943	1.20	\$36,462	1.47	\$44,666	1.57	\$47,704
4	\$30,734	1.17	\$35,550	1.19	\$36,158	1.24	\$37,677	1.51	\$45,881	1.61	\$48,920
5	\$31,509	1.20	\$36,462	1.22	\$37,070	1.27	\$38,589	1.54	\$46,793	1.64	\$49,831
6	\$32,284	1.23	\$37,374	1.25	\$37,981	1.30	\$39,501	1.57	\$47,704	1.67	\$50,743
7	\$33,059	1.26	\$38,285	1.28	\$38,893	1.33	\$40,412	1.60	\$48,616	1.70	\$51,655
8	\$33,834	1.29	\$39,197	1.31	\$39,804	1.36	\$41,324	1.63	\$49,528	1.73	\$52,566
9	\$34,609	1.32	\$40,108	1.34	\$40,716	1.39	\$42,235	1.66	\$50,439	1.76	\$53,478
10	\$35,383	1.35	\$41,020	1.37	\$41,627	1.42	\$43,147	1.69	\$51,351	1.79	\$54,389
11	\$35,900	1.37	\$41,627	1.39	\$42,235	1.44	\$43,754	1.71	\$51,958	1.81	\$54,997
12	\$36,416	1.39	\$42,235	1.41	\$42,843	1.46	\$44,362	1.73	\$52,566	1.83	\$55,605
13	\$36,933	1.41	\$42,843	1.43	\$43,451	1.48	\$44,970	1.75	\$53,174	1.85	\$56,212
14	\$37,450	1.43	\$43,451	1.45	\$44,058	1.50	\$45,578	1.77	\$53,781	1.87	\$56,820
15	\$37,966	1.45	\$44,058	1.47	\$44,666	1.52	\$46,185	1.79	\$54,389	1.89	\$57,428
16	\$38,483	1.47	\$44,666	1.49	\$45,274	1.54	\$46,793	1.81	\$54,997	1.91	\$58,035
17	\$38,999	1.49	\$45,274	1.51	\$45,881	1.56	\$47,401	1.83	\$55,605	1.93	\$58,643
18	\$39,516	1.51	\$45,881	1.53	\$46,489	1.58	\$48,008	1.85	\$56,212	1.95	\$59,251
19	\$40,032	1.53	\$46,489	1.55	\$47,097	1.60	\$48,616	1.87	\$56,820	1.97	\$59,858
20	\$40,549	1.55	\$47,097	1.57	\$47,704	1.62	\$49,224	1.89	\$57,428	1.99	\$60,466
21	\$41,065	1.57	\$47,704	1.59	\$48,312	1.64	\$49,831	1.91	\$58,035	2.01	\$61,074
22	\$41,582	1.59	\$48,312	1.61	\$48,920	1.66	\$50,439	1.93	\$58,643	2.03	\$61,682
23	\$42,098	1.61	\$48,920	1.63	\$49,528	1.68	\$51,047	1.95	\$59,251	2.05	\$62,289
24	\$42,357	1.62	\$49,224	1.64	\$49,831	1.69	\$51,351	1.96	\$59,555	2.06	\$62,593
25	\$42,615	1.63	\$49,528	1.65	\$50,135	1.70	\$51,655	1.97	\$59,858	2.07	\$62,897
26	\$42,873	1.64	\$49,831	1.66	\$50,439	1.71	\$51,958	1.98	\$60,162	2.08	\$63,201
27	\$43,132	1.65	\$50,135	1.67	\$50,743	1.72	\$52,262	1.99	\$60,466	2.09	\$63,505
28	\$43,390	1.66	\$50,439	1.68	\$51,047	1.73	\$52,566	2.00	\$60,770	2.10	\$63,809
29	\$43,648	1.67	\$50,743	1.69	\$51,351	1.74	\$52,870	2.01	\$61,074	2.11	\$64,112
30	\$43,906	1.68	\$51,047	1.70	\$51,655	1.75	\$53,174	2.02	\$61,378	2.12	\$64,416
31	\$44,165	1.69	\$51,351	1.71	\$51,958	1.76	\$53,478	2.03	\$61,682	2.13	\$64,720
32	\$44,423	1.70	\$51,655	1.72	\$52,262	1.77	\$53,781	2.04	\$61,985	2.14	\$65,024
33	\$44,681	1.71	\$51,958	1.73	\$52,566	1.78	\$54,085	2.05	\$62,289	2.15	\$65,328
34	\$44,939	1.72	\$52,262	1.74	\$52,870	1.79	\$54,389	2.06	\$62,593	2.16	\$65,632
35	\$45,198	1.73	\$52,566	1.75	\$53,174	1.80	\$54,693	2.07	\$62,897	2.17	\$65,935
36	\$45,456	1.74	\$52,870	1.76	\$53,478	1.81	\$54,997	2.08	\$63,201	2.18	\$66,239
37	\$45,714	1.75	\$53,174	1.77	\$53,781	1.82	\$55,301	2.09	\$63,505	2.19	\$66,543
38	\$45,973	1.76	\$53,478	1.78	\$54,085	1.83	\$55,605	2.10	\$63,809	2.20	\$66,847
39	\$46,231	1.77	\$53,781	1.79	\$54,389	1.84	\$55,908	2.11	\$64,112	2.21	\$67,151
40	\$46,489	1.78	\$54,085	1.80	\$54,693	1.85	\$56,212	2.12	\$64,416	2.22	\$67,455

District	Year	Base Salaries	Difference
Indiana	2014	29,500	
N. Wisconsin	2014	34,608	5,108
S. Wisconsin	2014	37,711	8,211
Central Illinois	2014	32,381	2,881
S. Illinois	2014	33,323	3,823
Michigan	2012	34,800	5,300
Michigan - now based on		Public School Base Salary	
Ohio		Public School Base Salary	
Northern Illinois		Public School Base Salary	

Indiana District prior years' changes			
2012		27,764	0%
2013		28,875	4.00%
2014		29,500	2.17%
2015		30,385	3.00%

Suggested website link for congregations to access cost of living information for their areas and comparability with other districts:  
<http://www.infoplease.com/business/economy/cost-living-index-us-cities.html>.