

Indiana District  
The Lutheran Church – Missouri Synod

# ***2018 Salary Guidelines***

***For Professional Church Workers***



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# 2018 Salary Guidelines for Professional Church Workers

## *Indiana District The Lutheran Church – Missouri Synod*

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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](http://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 people.

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**

The 2018 Salary Guidelines include a 3.0% increase in the base compensation over the 2017 Guideline amount. Due to past years with minimal or 0% increases, our Indiana District Salary Guideline compensation amounts continue to rank below those of our surrounding Districts. The committee members feel very strongly that it is important for the Indiana District to continue to move forward incrementally to reach a level of comparability with our neighboring Districts.

The cost of employee benefits is an essential element in the congregations' care for their workers and does impact the total worker cost. We understand that congregations are challenged by the cost of wages and benefits in their budgets. However, the purpose of the salary guidelines is to provide responsible and realistic guidance for congregation leaders to determine fair compensation for their workers in the current employment market.

The chart found on page 12 shows a worker's salary level based on their years of experience and is adjusted to include the current year increase in base compensation.

### **Important Notes**

1. Adjustments to the Salary Guidelines are sometimes necessary to correct errors from the past or changing conditions. Our intent is that no church worker should receive a decrease in pay due to changes in the Salary Guidelines. Please contact the District Office if assistance is needed in this area.
2. 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.
3. 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.

**We are truly blessed to have so many gifted and talented workers in our congregations. Caring for and compensating our workers is a responsibility and an opportunity to be a blessing in thankfulness to God. Congregations that have not reached the recommended salary levels for their workers are encouraged to continue to strive toward that goal.**

# 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 \$33,202 is effective January 1, 2018. 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) 20% of the worker’s compensation amount

As pointed out by one of our Indiana District pastors, using 25% as the deduction factor in this compensation calculation is in conflict with the Concordia Retirement Plan formula on the Annual Compensation of Participating Workers form that all LCMS employers file annually. As a result, the workers retirement benefit would be based on an amount that is actually less than the worker’s total compensation. By changing the Salary Guideline parsonage adjustment from 25% to 20% the workers compensation numbers agree with the Concordia Plan formula. (Note: Other Districts that have a similar parsonage adjustment are currently using the 20% factor.)

- 3. **ADDITIONAL DUTIES: Congregation Size** - Congregations should consider the makeup and demographics of their members. If the worker has additional duties in relation to congregation size (communicant members / worship attendance), compensation should be increased as a percent of the base/experience pay of the person as follows:

		Senior Pastor Increase	Other Church Professionals Increase
Worship attendance	Communicants		
0 – 125	0 – 250	0%	0%
126 – 200	251 – 400	10%	5.0%
201 – 325	401 – 650	15%	7.5%
326 – 400	651 - 800	20%	10.0%
401 – 600	801 – 1,200	25%	12.5%
Over 600	Over 1,200	30%	15.0%
More than one parish		10%	

### **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. See chart on Page 5 – Item B3.

#### **4. TEACHERS**

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

<b>Size of school</b>	0 – 300 students	20%
	Over 300 students	25%

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

Athletic Director	10%
Youth Director	10%
Music Director	10%
Technology Coordinator	10%
School activities (extra curricular)	5%

#### **5. OTHER CHURCH PROFESSIONALS**

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

Base salary for other church professionals may be adjusted according to congregation size using the chart on Page 5 - Item B3.

(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 (page 11). 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:

<p><b>Years of Experience Credit</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</p>
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Example

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)

**9. THE EQUALIZATION PAYMENT – (Congregational Treasurer’s Manual 4.550)**

Note: Effective July 1, 2014, LCMS ministries that participate in the Concordia Retirement Plan are not required to make the offset (equalization) payment to rostered workers that are enrolled in the CRP on the Regular Basis. Concordia Plan Services removed the requirement to coincide with other plan changes that were implemented on that date.

However, the Council of Presidents, along with Concordia Plan Services, strongly encourages all ministries that have been making the offset payment to such rostered workers to continue to do so beyond July 1, 2014.

***What is the “Offset Payment”?***

The Concordia Retirement Plan (CRP) “offset payment” was started in 1982 when changes in the Social Security law and Synodical clarification led to requiring all new rostered workers to participate in the CRP on the Regular Basis rather than the former Full Basis (which assumed a worker had opted out of Social Security). The offset payment (currently 3% of pay) was designed to provide total compensation equalization for the difference in contributions made for retirement benefits for those workers on the Regular Basis (earning a lower retirement benefit) vs. those on the Full Basis (earning a higher retirement benefit). Initially, the offset payment was optional, but in 1994 was made a mandatory provision of the CRP. Now, since most of the workers participate on the Regular Basis, this offset payment is no longer required.

**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(Included in Vacation days)</u>
1 – 4	21	3
5 – 10	28	4
11 – 15	35	5
Over 15	<b>(Negotiable with congregation)</b>	

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**

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. EARLY CHILDHOOD/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. Preschool Teacher Pay

1. Paying early childhood 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 the Teacher's schedule (page 12), and adjusted to the % of the total preschool annual sessions compared to the full elementary school year schedule.
  - 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% Teacher's Schedule
  - d) Associates degree with unrelated degree to Early Childhood – 80% of schedule
  - e) Non-degree employees should be paid an hourly wage based on local market
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. Early Childhood 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.

Preschool Size:	1-50 enrollment	add 5% to base salary
	51-75 enrollment	add 7.5% to base salary
	76-100 enrollment	add 10% to base salary
	100-150 enrollment	add 12.5% to base salary
	Over 150 enrollment	add 15% to base salary

### C. Aide Pay

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

**2018 Salary Guidelines**

<u>Base Salary</u> <u>Years</u> <u>Exp.</u>	NRE =Not Roster Eligible Teachers - NRE		RE = Roster Eligible Teachers - RE		Dir. of Christian Ed. Dir. of Christian Outreach Deaconess/Parish Nurse		Pastors		Pastors	
	<u>Factor</u>	<u>Amount</u>	<u>Factor</u>	<u>Amount</u>	<u>Factor</u>	<u>Amount</u>	<u>Factor</u>	<u>Amount</u>	<u>Factor</u>	<u>Amount</u>
			B.A.		B.A.			Certified		M. Div. / M.A.
0	0.98	\$32,538	1.00	\$33,202	1.05	\$34,862	1.32	\$43,827	1.42	\$47,147
1	1.03	\$34,198	1.05	\$34,862	1.10	\$36,522	1.37	\$45,487	1.47	\$48,807
2	1.08	\$35,858	1.10	\$36,522	1.15	\$38,182	1.42	\$47,147	1.52	\$50,467
3	1.13	\$37,518	1.15	\$38,182	1.20	\$39,842	1.47	\$48,807	1.57	\$52,127
4	1.17	\$38,846	1.19	\$39,510	1.24	\$41,170	1.51	\$50,135	1.61	\$53,455
5	1.20	\$39,842	1.22	\$40,506	1.27	\$42,167	1.54	\$51,131	1.64	\$54,451
6	1.23	\$40,838	1.25	\$41,503	1.30	\$43,163	1.57	\$52,127	1.67	\$55,447
7	1.26	\$41,835	1.28	\$42,499	1.33	\$44,159	1.60	\$53,123	1.70	\$56,443
8	1.29	\$42,831	1.31	\$43,495	1.36	\$45,155	1.63	\$54,119	1.73	\$57,439
9	1.32	\$43,827	1.34	\$44,491	1.39	\$46,151	1.66	\$55,115	1.76	\$58,436
10	1.35	\$44,823	1.37	\$45,487	1.42	\$47,147	1.69	\$56,111	1.79	\$59,432
11	1.37	\$45,487	1.39	\$46,151	1.44	\$47,811	1.71	\$56,775	1.81	\$60,096
12	1.39	\$46,151	1.41	\$46,815	1.46	\$48,475	1.73	\$57,439	1.83	\$60,760
13	1.41	\$46,815	1.43	\$47,479	1.48	\$49,139	1.75	\$58,104	1.85	\$61,424
14	1.43	\$47,479	1.45	\$48,143	1.50	\$49,803	1.77	\$58,768	1.87	\$62,088
15	1.45	\$48,143	1.47	\$48,807	1.52	\$50,467	1.79	\$59,432	1.89	\$62,752
16	1.47	\$48,807	1.49	\$49,471	1.54	\$51,131	1.81	\$60,096	1.91	\$63,416
17	1.49	\$49,471	1.51	\$50,135	1.56	\$51,795	1.83	\$60,760	1.93	\$64,080
18	1.51	\$50,135	1.53	\$50,799	1.58	\$52,459	1.85	\$61,424	1.95	\$64,744
19	1.53	\$50,799	1.55	\$51,463	1.60	\$53,123	1.87	\$62,088	1.97	\$65,408
20	1.55	\$51,463	1.57	\$52,127	1.62	\$53,787	1.89	\$62,752	1.99	\$66,072
21	1.57	\$52,127	1.59	\$52,791	1.64	\$54,451	1.91	\$63,416	2.01	\$66,736
22	1.59	\$52,791	1.61	\$53,455	1.66	\$55,115	1.93	\$64,080	2.03	\$67,400
23	1.61	\$53,455	1.63	\$54,119	1.68	\$55,779	1.95	\$64,744	2.05	\$68,064
24	1.62	\$53,787	1.64	\$54,451	1.69	\$56,111	1.96	\$65,076	2.06	\$68,396
25	1.63	\$54,119	1.65	\$54,783	1.70	\$56,443	1.97	\$65,408	2.07	\$68,728
26	1.64	\$54,451	1.66	\$55,115	1.71	\$56,775	1.98	\$65,740	2.08	\$69,060
27	1.65	\$54,783	1.67	\$55,447	1.72	\$57,107	1.99	\$66,072	2.09	\$69,392
28	1.66	\$55,115	1.68	\$55,779	1.73	\$57,439	2.00	\$66,404	2.10	\$69,724
29	1.67	\$55,447	1.69	\$56,111	1.74	\$57,771	2.01	\$66,736	2.11	\$70,056
30	1.68	\$55,779	1.70	\$56,443	1.75	\$58,104	2.02	\$67,068	2.12	\$70,388
31	1.69	\$56,111	1.71	\$56,775	1.76	\$58,436	2.03	\$67,400	2.13	\$70,720
32	1.70	\$56,443	1.72	\$57,107	1.77	\$58,768	2.04	\$67,732	2.14	\$71,052
33	1.71	\$56,775	1.73	\$57,439	1.78	\$59,100	2.05	\$68,064	2.15	\$71,384
34	1.72	\$57,107	1.74	\$57,771	1.79	\$59,432	2.06	\$68,396	2.16	\$71,716
35	1.73	\$57,439	1.75	\$58,104	1.80	\$59,764	2.07	\$68,728	2.17	\$72,048
36	1.74	\$57,771	1.76	\$58,436	1.81	\$60,096	2.08	\$69,060	2.18	\$72,380
37	1.75	\$58,104	1.77	\$58,768	1.82	\$60,428	2.09	\$69,392	2.19	\$72,712
38	1.76	\$58,436	1.78	\$59,100	1.83	\$60,760	2.10	\$69,724	2.20	\$73,044
39	1.77	\$58,768	1.79	\$59,432	1.84	\$61,092	2.11	\$70,056	2.21	\$73,376
40	1.78	\$59,100	1.80	\$59,764	1.85	\$61,424	2.12	\$70,388	2.22	\$73,708

**Additional Information on Indiana District Salary Table**

**Compared to Surrounding Districts**

<i>District</i>	<i>Year</i>	<i>Base Salaries</i>	<i>Difference</i>
Indiana	2017	\$32,235	
North Wisconsin	2017	\$35,621	\$3,386
South Wisconsin(12moSalary)	2017	\$41,624	\$9,389
Michigan (Alternate) **	2015	\$34,800-\$40,500	\$2,565
Central Illinois	2017	\$34,300	\$2,065
Southern Illinois	2017	\$34,672	\$2,437

Ohio Public School Base Salary  
 Northern Illinois Public School Base Salary  
 Michigan Public School Base Salary encouraged  
 \*\*Michigan alternate method (above) varies by county

**Indiana District Prior Year Changes**

<i>Year</i>	<i>Base Salary</i>	<i>Increase</i>
2012	\$27,764	
2013	\$28,875	4.00%
2014	\$29,500	2.17%
2015	\$30,385	3.00%
2016	\$31,296	3.00%
2017	\$32,235	3.00%
2018	\$33,202	3.00%

## Worksheet for Determining the Worker's Compensation

Name \_\_\_\_\_

Pastor: \_\_\_\_\_ Teacher: \_\_\_\_\_ Other (specify, DCE, Deaconess, etc.): \_\_\_\_\_

Years Experience in Ministry \_\_\_\_\_

Add Years of Credit for Second Career Workers (page 6) \_\_\_\_\_

Total Years Experience: \_\_\_\_\_

Congregation/School Size \_\_\_\_\_

Base Compensation, from Salary Guidelines (page 12) \$ \_\_\_\_\_ (1)  
*See notes for Preschool Teacher without a B.A. (page 11)*  
*Assume full time, adjust for part time employment below (line 7)*

Additional Education (Page 5) \$ \_\_\_\_\_ (2)  
 Masters (not M-Div) = \$2,500      Earned Doctorate = \$5,000

Congregation Size (non school workers) (page 5) \$ \_\_\_\_\_ (3)  
*Assistant Pastors, Associate Pastors, and other Church Professionals at ½ of stated percent*  

<i>Communicants</i>	<i>Senior Pastor</i>	<i>Other Church Professionals</i>	
0-250	0%	0.0%	times line 1
251-400	10%	5.0%	times line 1
401-650	15%	7.5%	times line 1
651-800	20%	10.0%	times line 1
801-1,200	25%	12.5%	times line 1
over 1,200	30%	15.0%	times line 1
Multiple Parishes	10%		times line 1

School Size (Principal & Early Childhood Directors only) \$ \_\_\_\_\_ (4)  

<i>Number of Students Enrolled</i>	<i>Principals (page 6)</i>
0-300	20% times line 1
Over 300	25% times line 1
<i>Number of Students Enrolled</i>	<i>Preschool Directors (page 11)</i>
0-50	5% times line 1
51-75	7.5% times line 1
76-100	10% times line 1
100-150	12.5% times line 1
Over 150	15% times line 1

Teachers – additional responsibilities (page 6) \$ \_\_\_\_\_ (5)  
 Youth, Music, Athletic Director, Technology Coordinator      10% times line 1  
 Extracurricular school activities      5% times line 1

Total Compensation (add lines 1-5) \$ \_\_\_\_\_ (6)

Equalization Payment if applicable (page 7)      Multiply line 6 times 3.0% \$ \_\_\_\_\_ (7)

Housing provided by Congregation (page 5) \$( \_\_\_\_\_)(8)  
*Subtract the lesser of 20% of base compensation or estimated housing costs)*

Total Compensation according to salary guidelines (add lines 6 & 7, subtract line 8) \$ \_\_\_\_\_ (6)

Percent employed \_\_\_\_\_ %      Multiply this percent times line 6 (page 6 & 11) \$ \_\_\_\_\_ (7)

Salary Recommended: \$ \_\_\_\_\_ which is \_\_\_\_\_ % of the salary guidelines