

**GUIDELINES FOR
PROFESSIONAL CHURCH WORKER
COMPENSATION**



**MISSOURI DISTRICT
THE LUTHERAN CHURCH-MISSOURI SYNOD**

These guidelines were prepared to assist congregations in studying and arriving at equitable salaries for their workers. The Missouri District Board of Directors approved these guidelines at the meeting on January 29, 2009.

Intended for use in fiscal year 2009-10 or calendar year 2010

INTRODUCTION

As a congregation considers the compensation it provides, leaders should review the Scriptural principles regarding the care of those who serve:

Stay in that house and eat and drink whatever they have, since a worker earns his pay. . . Luke 10:7.

Let spiritual leaders who lead well be considered worthy of double honor, especially if their work is preaching and teaching, because the Scripture says "When the ox is treading out the grain, do not muzzle him," and, "a worker deserves his pay." I Timothy 5:17–18.

In the same way the Lord has commanded that those who preach the Gospel should receive their living from the Gospel. . . I Corinthians 9:14.

Let the person who is taught the Word share all good things with his teacher. Make no mistake about this; you cannot fool God. For whatever a person sows he will also reap. . . Galatians 6:6–7.

We ask you fellow Christians, to appreciate those who work with you and who lead you in the Lord and who warn you. Love them and think very highly of them on account of the work they are doing. Live in peace with one another. . . 1 Thessalonians 5:12–13.

These guidelines are prepared for use by church councils and salary committees as they review annually the salaries of their professional church workers. They are not to be construed as an official salary scale of the Missouri District. In determining worker's salaries, their professional credentials should be considered and they should be remunerated accordingly. Education and ministry expectations qualify them to remuneration commensurate with that of other professionals of equivalent education, ability and responsibility. Christian ethics require a congregation to pay the workers a respectable salary.

The church should attempt to attract the best workers into the Gospel ministry. Competition for such workers is keen. If the church does not adequately compensate its workers, it may discourage qualified youth from choosing to work in the church.

Congregations are strongly encouraged to develop a form similar to the last page of these guidelines (Sections XXI and XXII). This form should be given to each salaried individual to help them better understand their total compensation package. The fringe benefits provided reflect a considerable amount of compensation for each worker.

Average and median incomes of other professionals in the Midwest and the state of Missouri along with salary data of Lutheran workers in the Midwest were used in preparing the ensuing guidelines.

The object of a salary schedule is two-fold in nature. First, the salary schedule should recognize education, experience, and individual dedication to the Lord's work. Second, the salary schedule should encourage further formal education that would prepare the professional for a ministry that would be more fulfilling for him or her and the church as a whole.

It is a good idea to review each worker's duties and expectations on at least an annual basis. This review should be done by an established procedure based on appropriate lines of authority. This process allows for the setting of goals and gives opportunity feedback and the sharing of concerns.

I. SALARY COMMITTEE

Since the base salary requires careful study and deliberation, a small, duly appointed or elected group is most effective in assembling and utilizing facts to make such salary decisions. This group should invite the pastor and principal to discuss salaries and related matters with the group each year. They also should be responsible for recommending the appropriate scale to serve as a guideline for all salaries.

All components and resulting summaries should be variable and negotiable to accommodate the unique quality of each ministry.

II. INTERNAL REVENUE SERVICE CLASSIFICATIONS

Ordained pastors in the exercise of the ministry in the Lutheran Church – Missouri Synod (LCMS) are considered “Ministers of the Gospel” by the Internal Revenue Service (IRS) and are subject to special tax rules and privileges.

All certified teachers, Directors of Christian Education, Directors of Christian Outreach, deaconesses, parish assistants, Certified Lay Ministers, Directors of Parish Music and Directors of Family Life Ministry who are listed on Synod’s Roster as graduated or colloquized from one of Synod’s educational institutions and are in the exercise of the ministry also are “Ministers of the Gospel” because of special rulings by the IRS.

The LCMS holds that many different functions belong to the office of public ministry. These functions may be performed, to varying degrees, by persons holding various positions and titles. In order to clarify these positions and titles, the Synod has established two classifications: “Minister of Religion, Ordained” and “Minister of Religion, Commissioned”.

III. HOUSING AND UTILITIES

The recommended salary guidelines that follow 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/teacherage plus utilities from the salary. Even if a parsonage/teacherage is furnished and all utilities are paid by the congregation, a part of the worker’s compensation should be designated as parsonage/teacherage allowance according to IRS regulations.

Congregations are reminded that workers living in church-owned housing must report the fair rental value of such housing to the IRS as part of the total compensation when figuring the Self-Employment Tax (Social Security) but not for income tax. Consult with local realtors to arrive at a fair rental value of the residence provided for the worker. This should be adjusted regularly to reflect the changing value of the housing provided.

To obtain all allowable tax exemptions for “Ministers of Religion”, the congregation should have a recorded resolution (prior to January 1 of the year it is to take effect), which authorizes the housing / utility/ or parsonage allowance in advance of any payment. The worker may exclude from income only that part of the housing/utility/or parsonage/teacherage allowance that is actually used; the excess is subject to tax.

If the congregation provides housing to the worker, that worker is not developing any equity in a home. Congregations should assist their workers in developing equity by annually setting aside investments in the name of the worker.

The “Congregational Treasurer’s Manual,” available on the Missouri District Web site or on the Lutheran Church – Missouri Synod Web site) is an excellent resource and should answer most questions in this area.

IV. RETIREMENT, SURVIVOR, AND HEALTH PLANS

Congregations are encouraged to participate in the Concordia Plans on behalf of all benefit-eligible workers. This includes the Concordia Retirement Plan (CRP), Concordia Disability and Survivor Plan (CDSP), Concordia Health Plan (CHP), and the Concordia Retirement Savings Plan (CRSP). Please contact Concordia Plan Services at 1-888-927-7526 for more details about plan participation

Ministers of Religion (ordained pastors, certified lay ministers, male and female commissioned teachers, and commissioned Directors of Christian Education) and eligible Deaconesses are classified by Social Security (S.S.) as “self-employed.” Therefore, employers normally do not contribute to S.S. for them. All such workers enrolled in the Concordia Retirement Plan as a “new worker” on January 1, 1982, or after, participate on the Regular Basis. Workers who enrolled in the CRP prior to that date, and whose CRP membership did not subsequently terminate, have the option to participate on either the Regular or Full Basis.

If an employer is contributing to the CRP on the Regular Basis for a Minister of Religion, that employer is to make the amount of the difference between the Full Basis rate and the Regular Basis rate available to that minister of religion. Some deaconesses are also eligible to receive this amount. This special payment assures that all workers deemed “self-employed” by S.S. are treated equitably, whether they are participating in the CRP on the Full Basis or the Regular Basis. The difference (3.0% of compensation) should be paid directly to the minister of religion or deaconess, and must be reported as “income” for Federal income tax purposes. If an employer is already helping a worker pay part of the self-employed S.S. tax (e.g., Social Security allowance of 7.65%), then special payment described in this paragraph need not be considered an obligation by the employer.

Part of the compensation process is to determine the level of benefits provided for workers, especially as it might relate to healthcare. With healthcare costs constantly on the rise, and budgets often strained, it is important that the budget *not* be balanced on the back of the workers. Providing comprehensive coverage that will best meet the needs of the workers will also help as congregations call new workers, and retain existing workers.

Healthcare options should be provided to workers in an equitable and non-discriminatory manner. When preparing the salary guidelines, it is assumed that the full cost of healthcare premiums for the worker and some, or all, of the cost of their dependents will be paid.

If workers are expected to share in the cost of premiums, the congregation is encouraged to set up a cafeteria plan so that the workers’ share of any cost comes out of their paycheck on a pre-tax basis.

If a plan option with a deductible or significant out-of-pocket expenses to workers is offered, the congregation is encouraged to set up appropriate **Personal Spending Accounts** so those expenses can be paid using pre-tax dollars. *Personal Spending Accounts could include a Flexible Spending Account (FSA), a Health Reimbursement Arrangement (HRA), or, if offering a qualified high deductible plan, a Health Savings Account (HSA).* Depending on the type of account, it may be funded by the worker, the employer, or both. Concordia Plan Services offers access to all of these to pair with the Concordia Health Plan. They can also help with setting up a Cafeteria Plan if not already offered. For more information please contact Concordia Plan Services at 1-888-927-7526.

V. TRAVEL AND AUTOMOBILE ALLOWANCES

Travel expenses are “business expenses” of the congregation for which the worker should be fully reimbursed. The congregation should define which travel expenses will be reimbursed. Congregations are asked to periodically check the IRS guidelines for changes.

Allowance for automobile expenses become necessary for the exercise of the worker’s function. The worker should be fully reimbursed for automobile use in exercise of his ministry. The suggested method is by direct reimbursement of expenses as outlined in Section 6.110 in the Treasurer’s Manual. The amount per mile should not exceed the IRS guideline. If, instead of a dollar-for-dollar reimbursement of expenses, the congregation grants a cash expense allowance to the pastor with no substantiation requirement, as defined by the IRS, the amount paid by the congregation to the worker must be reported on the worker’s Forms W-2 and 1040. The worker must complete Form 2106, “Employee Business Expenses,” in order to deduct his business expenses. They are deductible as miscellaneous itemized deductions on Schedule A of Form 1040 only if they exceed two (2) percent of adjusted gross income.

VI. CONVENTIONS, RETREATS, AND CONFERENCES

The worker should be required to attend official district meetings with all expenses (travel, lodging and registration) paid by the congregation. Conventions, retreats, conferences and limited guest-speaking engagements should not be treated as vacation time.

VII. PROFESSIONAL GROWTH

Continuing education in all fields of human endeavor, including the ministry, is increasingly necessitated by the complexities and rapidly changing characteristics of modern life. Parishes are encouraged to provide opportunities for their worker’s continued spiritual enrichment through continuing study.

Adequate time over and above vacation may be allowed each worker for this purpose, with provision for accrual of time and funds to permit flexibility in matching available programs.

Whenever workers undertake advanced study in their field which is related to their work, and such study is approved by the respective board, the congregation should consider paying some or all of the costs involved in such study; i.e. course fees, books and such other out-of-pocket costs as reasonable. Check the Treasurer’s Manual for taxability of such payments.

It is recognized that each congregation may have its own budget limitations; therefore, sufficient funds should be made available to cover a minimum of one course per staff member per year.

Workers should be given Professional Growth days during the year.

VIII. TAX SHELTERED ANNUITY

Tax Sheltered Annuities (TSA) are available to workers under federal tax laws. It may be advantageous for a worker to contribute to a TSA. The congregation may elect to provide this as a no cost benefit to the worker. IRS regulations have changed the employers' responsibilities regarding TSA record keeping. Due to these changes it is recommended that any TSA offered be through Concordia Plan Services' CRSP plan.

IX. VACATIONS

Workers should be encouraged to take vacations. Three weeks should be regarded as a minimum. Workers with longer experience may be allowed four weeks or more. In addition to the regular vacation, congregations also should consider providing pulpit relief for pastors once a quarter.

X. SICK LEAVE

It is recommended that each congregation have a sick leave policy. This policy should be written within the guidelines as set forth in the Concordia Plans and include adequate sick leave days until such time as the Concordia Disability Plan applies.

XI. 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. A congregation should develop a policy regarding sabbatical leaves.

XII. SECOND CAREER CHURCH WORKERS

Oftentimes a professional church worker enters the ministry after serving for a period of time in another profession. Acknowledging that all Christians are called to a vocation, and that all Christians are in ministry in that calling, consideration of those years of service is appropriate. In addition, provision should be made to recognize the experience, skill, and maturity that such a person brings to the ministry. The congregation should consider adopting a policy. Some sample policy considerations follow:

- A. If a pastor enters the ministry coming from a church career (e.g. Lutheran teacher who becomes a pastor) a year of experience may be applied for every year employed as a full-time church professional prior to entering the pastoral ministry.
- 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 may be credited with a percentage of his years of experience based on the transferability of his skill set.

- C. A teacher who enters the teaching ministry with years of experience in another school system, may be credited with half the years of experience up to a maximum of (7-10) years.

XIII. VACANCIES/PULPIT SUPPLY

The suggested minimum remuneration for a vacancy pastor shall be \$100 for each day set aside to fulfill the vacant congregation's responsibilities. The specific hours involved shall be agreed upon by the vacancy pastor and congregation. In addition, a specified reimbursement for auto expenses will also be furnished.

This remuneration guideline does not take into consideration any preaching responsibilities. Inasmuch as the responsibility of conducting services and preaching often falls to someone other than the vacancy pastor, any guest pulpit supply shall be compensated based upon the guidelines for pulpit supply remuneration found below.

The following is suggested as a minimum amount:

One Service	\$ 100.00
Two Services	\$ 125.00
Bible Class	\$ 25.00
Mileage	\$ IRS rate
Lodging & Meals	Paid if overnight stay is necessary

XIV. MINISTER OF RELIGION-ORDAINED ANNUAL COMPENSATION SCALE

<u>Years of Experience</u>	<u>Base Salary</u>	<u>Percentage Multiplier</u>	<u>Including Utility & Housing Allowance</u>
0	\$35,800	1.45	\$51,910
1	\$35,800	1.47	\$52,626
2	\$35,800	1.49	\$53,342
3	\$35,800	1.51	\$54,058
4	\$35,800	1.54	\$55,132
5	\$35,800	1.57	\$56,206
6	\$35,800	1.60	\$57,280
7	\$35,800	1.63	\$58,354
8	\$35,800	1.66	\$59,428
9	\$35,800	1.69	\$60,502
10	\$35,800	1.72	\$61,576
11	\$35,800	1.75	\$62,650
12	\$35,800	1.78	\$63,724
13	\$35,800	1.81	\$64,798
14	\$35,800	1.84	\$65,872
15	\$35,800	1.87	\$66,946
16	\$35,800	1.90	\$68,020
17	\$35,800	1.93	\$69,094
18	\$35,800	1.96	\$70,168
19	\$35,800	1.99	\$71,242
20	\$35,800	2.01	\$71,958
21	\$35,800	2.03	\$72,674
22	\$35,800	2.05	\$73,390
23	\$35,800	2.07	\$74,106
24	\$35,800	2.09	\$74,822
25	\$35,800	2.11	\$75,538
26	\$35,800	2.13	\$76,254
27	\$35,800	2.15	\$76,970
28	\$35,800	2.17	\$77,686
29	\$35,800	2.19	\$78,402
30	\$35,800	2.21	\$79,118

*Percentage multiplier will increase by (.02) each year until retirement.

XV. SOLE PASTOR OR SENIOR ADMINISTRATIVE PASTOR

The congregation may recognize that a senior pastor has considerable additional responsibility because of his position and may consider using an additional multiplier to be based on worship attendance.

Worship Attendance

150-350	.05 - .10 added to multiplier
351-750	.10 - .15 added to multiplier
750+	.15 - .25 added to multiplier

Other factors to be considered:

- A) Prevailing community standards
- B) Number of congregations served
- C) Specialized education
- D) Special situations and challenges (chaplaincy, campus ministry, etc.)
- E) Additional continued education

XVI. MINISTER OF RELIGION-COMMISSIONED COMPENSATION

For the professional worker in the church, a Baccalaureate Degree with no experience is usually considered the base salary. In using an index scale, the base salary is multiplied by 1.00. The base salary for men and women should be equal.

Teachers with less formal education than a college degree would have a multiplier smaller than 1.00 applied to the base salary. In the same regard, teachers with education beyond the Bachelor's Degree would use a multiplier larger than 1.00 commensurate with the additional hours earned.

Although the same index scale can be used by all congregations in the Missouri District, adjustments in the base can be made up or down depending upon the local living cost (See Section XX. Base Salary Modifiers). It would be appropriate to contact the local public school district and consider its base salary as a comparable figure.

A base salary is defined as, "that salary paid to a teacher with a B.S. and no years of experience for 12 months of service". Remember that teachers on 10-month calls/contracts are paid on 10/12 of this base.

XVII. ADDITIONAL RESPONSIBILITY

In order to take into account other items which may be reflected in a worker's salary, a congregation may give additional compensation for responsibility beyond that of a classroom teacher or other called positions.

After calculating the compensation an additional amount may be added according to the following:

Principal	.20-.30
Assistant Principal	.10-.20
Director of Christian Education	.10-.20
Director of Music for Congregation	.05-.15
Director of Youth	.05-.15
Staff Person Serving as Administrator for all Part-Time Agencies	.05-.15
Athletic Director for Congregation	.05-.15
Technology Coordinator for Congregation	.05-.15

XVIII. COMMISSIONED MINISTER COMPENSATION SCALE

		A		B		C		D		E		F	
YEARS				B.S.		B.S.				MASTERS		MASTERS	
EXP		B.S.		10.00		20.00		MASTERS		10.00		20.00	
0	35,800	1.00	35,800	1.03	36,874	1.06	37,948	1.12	40,096	1.16	41,528	1.20	42,960
1	35,800	1.02	36,516	1.05	37,590	1.08	38,664	1.14	40,812	1.18	42,244	1.22	43,676
2	35,800	1.04	37,232	1.07	38,306	1.10	39,380	1.16	41,528	1.20	42,960	1.24	44,392
3	35,800	1.06	37,948	1.09	39,022	1.12	40,096	1.18	42,244	1.22	43,676	1.26	45,108
4	35,800	1.08	38,664	1.12	40,096	1.15	41,170	1.21	43,318	1.25	44,750	1.29	46,182
5	35,800	1.10	39,380	1.15	41,170	1.18	42,244	1.24	44,392	1.28	45,824	1.32	47,256
6	35,800	1.12	40,096	1.18	42,244	1.21	43,318	1.27	45,466	1.31	46,898	1.35	48,330
7	35,800	1.14	40,812	1.20	42,960	1.24	44,392	1.30	46,540	1.34	47,972	1.38	49,404
8	35,800	1.16	41,528	1.22	43,676	1.27	45,466	1.33	47,614	1.37	49,046	1.41	50,478
9	35,800	1.18	42,244	1.24	44,392	1.30	46,540	1.36	48,688	1.40	50,120	1.44	51,552
10	35,800	1.20	42,960	1.26	45,108	1.33	47,614	1.39	49,762	1.43	51,194	1.47	52,626
11	35,800	*		1.28	45,824	1.35	48,330	1.42	50,836	1.46	52,268	1.50	53,700
12	35,800			1.30	46,540	1.37	49,046	1.45	51,910	1.49	53,342	1.53	54,774
13	35,800			*		1.39	49,762	1.48	52,984	1.52	54,416	1.56	55,848
14	35,800					1.41	50,478	1.51	54,058	1.55	55,490	1.59	56,922
15	35,800					1.43	51,194	1.53	54,774	1.58	56,564	1.62	57,996
16	35,800					*		1.55	55,490	1.61	57,638	1.65	59,070
17	35,800							1.57	56,206	1.64	58,712	1.68	60,144
18	35,800							1.59	56,922	1.66	59,428	1.71	61,218
19	35,800							1.61	57,638	1.68	60,144	1.74	62,292
20	35,800							1.63	58,354	1.70	60,860	1.77	63,366
21	35,800							1.65	59,070	1.72	61,576	1.79	64,082
22	35,800							1.67	59,786	1.74	62,292	1.81	64,798
23	35,800							1.69	60,502	1.76	63,008	1.83	65,514
24	35,800							1.71	61,218	1.78	63,724	1.85	66,230
25	35,800							1.73	61,934	1.80	64,440	1.87	66,946
								+		+		+	

- (*) It is suggested that when a teacher reaches the end of column A, B, and C, that their multiplier will not increase with additional years of service. This is done to encourage further graduate education. For other commissioned workers (DCE, DCO, etc) congregations may determine multipliers for additional years of service and whether any further education is required.
- (+) Those commissioned ministers and teachers at the end of column D, E, and F, have the multiplier increased by .02 for each additional year of service.

XIX. OTHER CHURCH WORKERS ANNUAL COMPENSATION SCALE

<u>Years of Experience</u>	<u>Custodians</u>	<u>Secretaries</u>	<u>Child Care Director</u>	<u>Business Manager/ Director of Music</u>
0	.65	.75	1.05	1.10
1	.67	.77	1.07	1.12
2	.69	.79	1.09	1.14
3	.72	.82	1.12	1.17
4	.75	.85	1.15	1.20
5	.78	.88	1.18	1.23
6	.81	.91	1.21	1.26
7	.84	.94	1.24	1.29
8	.87	.97	1.27	1.32
9	.90	1.00	1.30	1.35
10	.93	1.03	1.33	1.38
11	.96	1.06	1.36	1.41
12	.99	1.09	1.39	1.44
13	1.02	1.12	1.42	1.47
14	1.05	1.15	1.45	1.50
15	1.08	1.18	1.48	1.53
16	1.11	1.21	1.51	1.56
17	1.14	1.24	1.54	1.59
18	1.17	1.27	1.57	1.63
19	1.19	1.29	1.59	1.66
20	1.21	1.31	1.61	1.68

After 20 years, percentage multiplier will increase by (.02) each year until retirement.

The base salary set for 2010 is \$35,800. The examples below do not take into account the Base Salary Modifiers (See Section XX) for cost of living.

1) New hire custodian Base salary \$35,800 x .65 = \$23,270 per year / 2080
(52 weeks x 40hours) = \$ 11.19 per hour.

2) Secretary
 8 years experience Base salary \$35,800 x .94 = \$33,652 per year / 2080
(52 weeks x 40hours) = \$16.18 per hour.

XX. BASE SALARY MODIFIERS

Because differences exist in the cost of living in various counties, a congregation may choose to modify the base salary. This table was developed to accommodate the variations in the cost of living in different counties within the District but should not be used to negatively impact the current compensation for workers. These figures were derived from the following Web site:

<http://www.relocationessentials.com/aff/www/tools/salary/salaryanalyzer.aspx>

COUNTY	MULT	BASE	COUNTY	MULT	BASE	COUNTY	MULT	BASE
Adair	0.85	30,430	Greene	0.95	34,010	Ozark	0.93	33,294
Andrew	1.00	35,800	Grundy	1.00	35,800	Pemiscot	0.90	32,220
Atchison	1.00	35,800	Harrison	1.00	35,800	Perry	0.90	32,220
Audrain	0.86	30,788	Henry	0.86	30,788	Pettis	0.88	31,504
Barry	0.93	33,294	Hickory	0.93	33,294	Phelps	0.90	32,220
Barton	0.89	31,862	Holt	1.00	35,800	Pike	0.94	33,652
Bates	0.89	31,862	Howard	1.00	35,800	Platte	1.00	35,800
Benton	0.87	31,146	Howell	0.87	31,146	Polk	0.93	33,294
Bollinger	0.90	32,220	Iron	0.90	32,220	Pulaski	0.90	32,220
Boone	0.85	30,430	Jackson	1.00	35,800	Putnam	1.00	35,800
Buchanon	1.00	35,800	Jasper	0.85	30,430	Ralls	0.94	33,652
Butler	0.82	29,356	Jefferson	0.93	33,294	Randolph	0.86	30,788
Caldwell	1.00	35,800	Johnson	0.87	31,146	Ray	0.92	32,936
Callaway	0.86	30,788	Knox	0.94	33,652	Reynolds	0.90	32,220
Camden	0.87	31,146	Laclede	0.90	32,220	Ripley	0.82	29,356
Cape Girard	0.89	31,862	Lafayette	0.87	31,146	St. Charles	0.94	33,652
Carroll	1.00	35,800	Lawrence	0.95	34,010	St. Clair	0.89	31,862
Carter	0.89	31,862	Lewis	0.94	33,652	St. Francois	0.90	32,220
Cass	0.89	31,862	Lincoln	0.94	33,652	St. Genevieve	0.90	32,220
Cedar	0.95	34,010	Linn	1.00	35,800	St. Louis	1.00	35,800
Chariton	0.86	30,788	Livingston	0.89	31,862	Saline	0.88	31,504
Christian	0.93	33,294	Macon	0.86	30,788	Schuyler	0.86	30,788
Clark	0.98	35,084	Madison	0.84	30,072	Scotland	0.86	30,788
Clay	0.98	35,084	Maries	0.90	32,220	Scott	0.83	29,714
Clinton	1.00	35,800	Marion	0.86	30,788	Shannon	0.90	32,220
Cole	0.89	31,862	McDonald	0.93	33,294	Shelby	0.94	33,652
Cooper	0.86	30,788	Mercer	0.86	30,788	Stoddard	0.90	32,220
Crawford	0.90	32,220	Miller	0.89	31,862	Stone	0.93	33,294
Dade	0.93	33,294	Mississippi	0.90	32,220	Sullivan	1.00	35,800
Dallas	0.93	33,294	Moniteau	0.86	30,788	Taney	0.95	34,010
Daviess	1.00	35,800	Monroe	0.86	30,788	Texas	0.86	30,788
Dekalb	1.00	35,800	Montgome	0.86	30,788	Vernon	0.86	30,788
Dent	0.90	32,220	Morgan	1.00	35,800	Warren	0.94	33,652
Douglas	0.95	34,010	New Madri	0.90	32,220	Washingto	0.90	32,220
Dunklin	0.86	30,788	Newton	0.86	30,788	Wayne	0.90	32,220
Franklin	0.90	32,220	Nodaway	1.00	35,800	Webster	0.93	33,294
Gasconade	0.90	32,220	Oregon	0.95	34,010	Worth	1.00	35,800
Gentry	1.00	35,800	Osage	1.00	35,800	Wright	0.93	33,294

XXI. WORKSHEET FOR SALARIED WORKER COMPENSATION

Name: _____

Fiscal Year: _____

The following provides information about salary and benefits. Salary adjustments will begin on _____. The check on _____ will reflect the change. For questions contact: _____.

1. **Salary**
 - A. District Base Salary _____
 - B. Base Salary Modifier (See Section XX) _____
 - C. Multiplier for Additional Responsibilities (Sec. XV and XVII) _____
 - D. Multiplier for Years of Service and Education _____
 - E. Factor for number of months worked divided by twelve _____

Salary Calculation $A \times B \times D \times E$ _____

 2. **Additional Responsibility (See Section XVII) Calculation** $A \times B \times C$ _____

 3. **Other Cash Compensation**
_____ \$ _____
_____ \$ _____
Total other compensation _____

 4. **Reduction for parsonage/teacherage** (_____)

 5. **New Total Cash Salary (Line 1+2+3+4)** _____

 6. **Current Cash Salary** _____

 7. **Benefits Provided (not included above)**
 - Concordia Health Plan (CHP) _____
 - Concordia Disability Survivor Plan (CDSP) _____
 - Concordia Retirement Plan (CRP) _____
 - Offset Payment _____
 - FICA _____
 - Less Employee contribution to health plan (_____)

Total of Benefits _____

 8. **Value of parsonage/teacherage (Line 4)** _____
- Total Salary and Benefit Package: (Lines 5+7+8)** _____

XXII. SAMPLE

Name: *Teacher John Smith*

Fiscal Year: *2009-10*

The following provides information about salary and benefits. Salary adjustments will begin on *July 1, 2009*. The check on *July 15* will reflect the change. For questions contact the *Church Treasurer Jones*.

1. Salary	
A. District Base Salary	<i>\$35,800</i>
B. Base Salary Modifier (See Section XX)	<i>.90 Franklin County</i>
C. Multiplier for Additional Responsibilities (Sec. XV and XVII)	<i>.15 Athletic Director</i>
D. Multiplier for Years of Service and Education	<i>1.61Masters/19 years</i>
E. Factor for number of months worked divided by twelve	<i>10 months</i>
Salary Calculation A x B x D x E	<i>\$43,228.50</i>
2. Additional Responsibility (Section XVII) Calculation A x B x C	<i>\$4,833.00</i>
3. Other Cash Compensation	
<i>Basketball Coach</i>	<i>\$200</i>
<i>Yearbook Editor</i>	<i>\$150</i>
Total other compensation	<i>\$350.00</i>
4. Reduction for parsonage/teacherage	<i>NA</i>
5. New Total Cash Salary (Line 1+2+3+4)	<i>\$48,411.50</i>
6. Current Cash Salary	<i>\$46,200.00</i>
7. Benefits Provided (not included above)	
Concordia Health Plan (CHP)	<i>\$11,424.00</i>
Concordia Disability Survivor Plan (CDSP)	<i>\$1,210.29</i>
Concordia Retirement Plan (CRP)	<i>\$3,727.69</i>
Offset Payment (3%)	<i>\$1,452.35</i>
FICA (7.65 %)	<i>NA</i>
Less employee contribution to health plan	<i>(\$2,875.00)</i>
Total of Benefits	<i>\$14,939.33</i>
8. Value of parsonage/teacherage (Line 4)	<i>NA</i>
Total Salary and Benefit Package: (Lines 5+7+8)	<i>\$63,350.83</i>