

DISTRICT SALARY & BENEFIT GUIDELINES

2027

LCMS Kansas District

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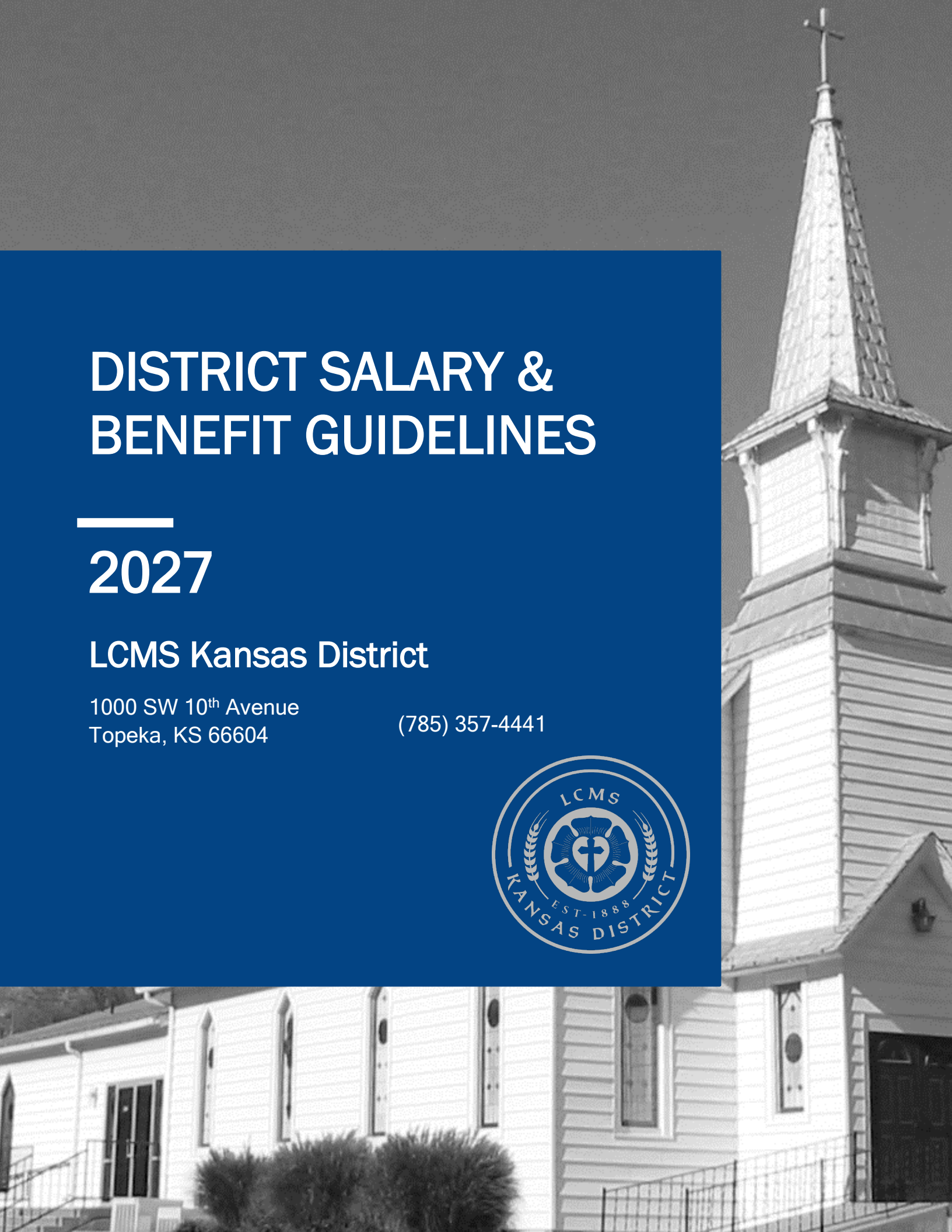


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The mission of the LCMS Kansas District is to support and encourage the members of the District in carrying out the mission Christ has given His Church.

Using this Guideline

The purpose of this guideline is to provide congregations with an objective approach to developing a salary plan for professional and lay workers who serve them. This guideline seeks to recognize worker longevity, training, and skill while also recognizing congregational and regional differences.

The tables and information which follow are only a guide for congregations as they seek to establish equitable pay practices based on prevailing wages paid in churches and in secular fields in Kansas. Using the guideline does require effort, but that effort can lead to enhanced working relationships for congregations and workers in the Lord's kingdom.

Thus, the first step in salary administration in churches must be prayer. Ask the Lord's guidance that His will be done and He may be glorified as you begin planning salaries for your congregation's workers.

Some principles of salary administration that may be helpful to you as you begin your planning are as follows:

- Church workers are professionals and deserve comparable pay to other professionals in the community.
- The congregation expects its workers to maintain a lifestyle comparable to their own in the community and should be paid accordingly.
- The worker should be included in the process. At a minimum the worker should be interviewed each year concerning his or her compensation.
- Adequate compensation includes not only salary, but also retirement, health insurance, self-employment taxes, professional growth opportunities/conferences, auto/travel expenses, and ministry-related expenses, in addition to salary and housing. When all of these items are grouped together in the congregational budget there may be an inclination to simply add them up and come to the conclusion that the worker is well-paid. From the worker's point of view, however, only one item, salary, is available to clothe and feed the family, provide housing (in the absence of a parsonage), pay taxes, furnish utilities, provide for children's college, etc. A fair salary comparison of a worker to occupations outside the church must weigh what is a benefit, what is a necessary business expense, and what is salary.
- Ministries should offer salaries commensurate with the position and the work expected. If a congregation is straining to provide an equitable compensation package, they should contact the District Office to explore solutions, which might include reduced hours, bi-vocational pastors, and congregational partnerships.

In summary, your professional workers are called by God to be servants, leaders, counselors, caregivers, proclaimers, teachers, listeners, evangelists, and stewards to your congregation. Your congregation is called to respond to these benefits and blessings. This response is in part demonstrated by the way the congregation provides equitable salary, housing, supplemental benefits, vacation time, and financial assistance for spiritual and professional growth in ministry in a manner that reflects a genuinely caring attitude of love and concern for your workers and their families.

This guideline provides a target level that all congregations should strive to reach. It should not keep a congregation from considering a higher salary or benefit package for its faithful workers.

Worksheets

Worksheets are included in this packet for different employment categories--pastor, educator, DCE, preschool worker, and the like. You are welcome to photocopy any of these worksheets to meet your needs.

Special Circumstances

For help in salary planning for unique worker positions or workers with special gifts or needs consult with the District Business Manager, Heather Williams at heather@kslcms.org or (785) 357-4441 to develop an equitable compensation plan.

Base Salary

The base salary for use with this guideline for 2027 is **\$44,650**. This base is used with the multiplier table to determine the worker salary. For eligible workers this base salary includes both salary and housing allowance. The base salary amount is determined annually by the Kansas District Board of Directors. The Board takes into consideration the following information when determining the base salary for the coming year. The first item looked at is the inflation rate for the Midwest Region. This is calculated from the Consumer Price Index (CPI) and determined and published by the U.S. Bureau of Labor Statistics. The Board also considers the base salaries from surrounding LCMS districts since we understand there is migration between districts and we must strive to remain competitive. The Board also reviews the local public school district's starting wages for a first-year teacher. All factors are taken into consideration when determining the base salary for the year.

Circuit Index

This index was derived from county effective buying income data and was suggested to allow for lower living costs in rural areas as contrasted with city living. Congregations who wish to use this index should multiply it times the base salary.

Circuit 1	1.03		Circuit 5	1.00		Circuit 9	1.02		Circuit 13	1.00
Circuit 2	1.08		Circuit 6	1.09		Circuit 10	1.09		Circuit 15	1.01
Circuit 3	1.10		Circuit 7	1.03		Circuit 11	1.09		Circuit 16	1.06
Circuit 4	1.03		Circuit 8	1.05		Circuit 12	1.04			

Use of the circuit index leads to questions of equity for workers of equal training and skill, costs of travel over longer distances for services, and other differences relating to such matters as cost of housing. Consequently, use of this index is optional (as is any portion of the guideline).

An alternate index is 1.00 for rural churches including towns up to 5,000 in population; 1.05 for churches in communities from 5,000 to 30,000 in population; and 1.10 for churches in cities with more than 30,000 in population.

Use of the Multiplier Table

Each numbered column represents eight hours of additional education. An earned college hour counts as one hour. Twenty (20) in-service hours count as one hour. Congregations may use these columns to recognize educational work by the employee. Employers are encouraged to consider experience from a previous career when determining compensation.

To use this table, find the appropriate column in the table for the type of position, i.e., teacher, DCE, pastor, etc. and follow that column down to the number of years of service. That figure is entered for the base salary multiplier on the position worksheet.

Example: A teacher with a bachelor's degree and eight additional hours of education with five years' experience. (1) Find the column for teacher - Column 9. (2) To allow for eight additional educational hours, move to column 10. (3) Read down the column to year five. (4) Read the multiplier: 1.28. That is the amount used to begin the salary computation on the worksheet. For conversion to hourly rates use \$21.47 in place of the \$44,650 annual salary base.

Steps for Use of This Guideline

Step 1 - Salary Computation: This section of the guideline seeks to define the value of the worker using job position, years of service, congregation size and education as factors. Furnished housing, allowance, and benefits are not considered in this first step.

Step 2 - Computation of Allowances: This step considers the value of furnished housing, Self-Employment Tax Allowance (SETA) and housing allowance as a factor of income tax.

Step 3 - Computation of Deductions: This step is not a cost to the church, but is a distribution of the worker's salary to make use of the stewardship opportunities such as tax deferrals and flexible spending plans.

Step 4 - Computation of Benefits: Generally, benefits will include health, retirement and disability plans. For more complex benefits consult the Congregational Treasurer's Manual.

Step 5 - Non-Cash Benefits: Benefits such as vacation time, sick leave accrual, etc., may not require a cash outlay by the congregation, but should be considered a part of salary administration.

Benefit Information and Recommendations

Convention Resolution 18-03-08 encourages congregations and schools to enroll and support their professional church workers in "The Church's Plan" by Concordia Plans Services, an agency of Synod. While these plans are a significant expense to the congregation, they do provide the utmost protection of the worker and his/her family for health care, disability, and retirement. These plans are portable and allow a worker to accept a position in your congregation without a lapse of benefit coverage or penalty.

Parsonage & Housing Allowance: Ordained and commissioned ministers of religion are eligible under Section 107 of the Internal Revenue Code to exclude a portion from their gross income that is used to rent or provide housing. Details on how a congregation should handle compensation to allow their

professional workers to take advantage of this IRS ruling may be found in the Congregational Treasurer's Manual.

The recommended salary guidelines are based on the assumption that your congregation does NOT provide a residence but includes a housing allowance as part of the salary. If your congregation provides a residence, this salary must be adjusted by the value of that church owned housing. Reduce the total salary by 20% if the worker lives in church owned housing and the congregation pays for the utilities. This is the formula used by Concordia Plans Services when reporting compensation. Congregations are reminded that called workers living in church owned housing must report the fair market 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. If you are unsure of the fair rental value of the residence provided, consult with local realtors to arrive at a fair and equitable figure. This should be adjusted every 2-3 years to reflect the changing value of the housing provided.

Called workers living in church owned housing are still entitled to designate a portion of their income as housing allowance. IRS regulations allow for such an allowance covering the cost of such items as furnishings, lawn maintenance, cleaning supplies, etc. Consult the Congregational Treasurer's Manual for specific information before designating a housing allowance.

Self-Employment Tax Allowance (SETA): Ordained and commissioned ministers of religion are considered self-employed for purposes of Social Security. Unlike other church employees, the congregation does not pay half of the FICA tax for called workers. The called worker pays the entire tax (currently 15.3% of his cash salary, housing, and honoraria). Because of this difference and because of the burden this often places upon called workers, the District recommends that congregations give the worker a self-employment tax allowance (SETA) for the amount they would have had to pay if he/she were considered an employee. This equals 7.65% of the cash salary and housing (either the allowance or fair rental value of church owned housing).

Self-employment tax allowance is considered taxable income for the called worker, but it is a way to help the called worker offset the high tax for self-employment.

Health Insurance: Employers are required to pay at least fifty percent (50%) of the cost for worker-only health insurance in the Concordia Health Plan. The District recommends paying 100% of the worker's health insurance. Each congregation should strive to cover its workers under the Concordia Health Plan, along with funding a Health Savings Account (HSA) if applicable to help offset the high deductible. The District also recommends paying 50% to 100% of spouse and/or family health premiums.

If your congregation chooses to cover your workers under another option and/or chooses not to pay for spouse and dependent coverage, the additional financial burden this puts on your worker should be considered; and an adjustment made to his/her income so that the worker can afford appropriate medical care for his/her family.

Concordia Retirement Plan (CRP or Pension): Participation in Concordia Plans Services requires the employer to pay the full cost of the Concordia Retirement Plan at 11.7% of salary and the Concordia Disability and Survivor Plan at 1.75% of salary.

Concordia Retirement Savings Plan (CRSP): Congregations are encouraged to provide tax-sheltered annuities to workers. As employees of qualifying tax-exempt organizations, they have a valuable opportunity to accumulate funds for their retirement. Contributions to a 403(b) tax-sheltered plan can be made by the employee and/or employer. The money contributed and earned in the plan is not subject to federal income taxes until withdrawn. Participation in the CRSP has no cost to the congregation, but it can be a significant benefit to the worker. The CRSP is crucial to building a secure

retirement that works together with the Concordia Retirement Plan. There are two options available, the pre-tax savings option or the after-tax Roth option.

Workers can be encouraged to save toward their retirement by being offered an employer match. The District recommends that congregations match workers' contributions by 2% or more of salary.

Non-Cash Benefits: Benefits described here as “non-cash” are such things as vacations, sick leave, and holidays where a cash outlay is a continuation of salary and does not require budgeting of additional cash cost by the congregation. Professional and lay workers are included.

Vacation: Vacation should be based on years of experience. The following is a suggested plan for vacations. One to five years of experience, 2 weeks; 6 to 10 years, 3 weeks; 11 to 15 years, 4 weeks; and 16 years or more, 5 weeks. A “week” is considered seven days including one Sunday. Vacation is considered an earned benefit and accrued vacation should be paid upon termination of the worker.

Sick Leave: A sick leave accrual of one day for each month of service is suggested. A limit may be placed on the number of days of accrual allowed. An accrual limit of 60 days is suggested. Sick leave is usually not paid upon termination.

Holidays: Usual holidays may be granted by the congregation including New Years Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas. A holiday may also be granted for the worker's birthday, anniversary, etc. A personal leave day may also be granted. Alternative days may be offered for workers required to work on holidays for worship services.

Reimbursement of Expenses

Expenses for business use of a personal car, travel for the church, meetings, conferences, conventions, library, etc., are costs of doing business for the congregation. These expenses are not a part of salary administration and may not be considered as a salary or a benefit. They should be budgeted separately as a business expense of the congregation. Refer to the Congregational Treasurer's Manual for more detailed information on this subject. The congregation should adopt an accountable plan for expense reimbursement to meet the requirements of the Internal Revenue Code and prevent this being taxable income for the worker.

Other Salary-Related Information

The congregation may provide gifts to its workers such as a Christmas bonus. Such gifts are taxable to the worker if paid from the church treasury, even if paid only from designated receipts.

An honorarium is a personal gift to the pastor in special appreciation for his ministry (such as for weddings, funerals, etc). An individual or a family providing an honorarium is making a personal gift to the pastor. The pastor does not charge for his ministry and receives equitable compensation from the congregation. Gifts or honoraria should not be considered as part of the pastor's total compensation.

Pastors are reminded, however, that the IRS considers any gift or honorarium to be compensation and reportable for income tax and Social Security purposes.

Vacancies and Pulpit Supply

In the case of a vacancy in the pastoral office the congregation should seek the assistance of the Circuit Visitor in arranging for an interim pastor. Suggested remuneration for the interim pastor is 60% of the salary paid to the former pastor as calculated from these guidelines not to exceed 10 years of experience, plus mileage reimbursement. The congregation and the interim pastor should agree on the services to be provided. If other professional workers assist, they should be reimbursed appropriately.

If the preaching responsibilities fall 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 a suggested minimum amount:

One Service	\$ 150.00
Two Services	\$ 200.00
Bible Class	\$ 50.00
Dual Parish Services	\$ 200.00

Mileage should be reimbursed to the vacancy or pulpit supply pastor at the current IRS rate. Lodging and meals should be reimbursed if an overnight stay is necessary.

Resources

Please visit <https://kslcms.org/business-office/synod-resources/> for links to the Congregational Treasurer's Manual, Retention Schedule for Payroll Records, Employment Resource Manual, and Taxes & Ministers Guide. *The LCMS Kansas District Business Office is also happy to assist with any of these resources and is available for consulting on business matters.*

CPS Compensation Decision Support Tool: Additional resources for help in determining compensation are included in the CPS Compensation Decision Support Tools for Pastors, Parish Professionals, and Educators. The tool may be accessed here:

Pastors & Parish Professionals <https://tc.cbiz.com/CompToolCPS/Login.aspx>
Educators <https://tc.cbiz.com/CompToolCPSEd/Login.aspx>

After inputting specific criteria, the tool will generate a PDF document providing a detailed calculation for arriving at the LCMS and market range midpoint pay as well as a complete analysis for the total salary range. Please understand this is merely a guide for consideration, and it does not take the place of the Kansas District Salary & Benefit Guideline. The responsibility for setting church workers' salaries rests with those at the congregational level charged with this task.

A Final Word

As you begin work on salary planning for 2027, we encourage you to reflect on 1 Tim. 5 and 1 Cor. 9 for instruction regarding caring for those who serve us in the Lord. You will note that in Timothy, the elders of the church are "worthy of double honor" and in Corinthians "the Lord commands that those who proclaim the Gospel should get their living by the Gospel." May our Lord guide you as you plan for your parish in 2027.

2027 Compensation Worksheet for Lay Workers

Use This Worksheet for Secretaries, Custodians and Professional Workers

not listed on the Roster of the Synod

(1) Name _____ Position _____

(2) Years of Service _____

Salary

(3) Points for Years of Service (from table) _____

(4) Special Duties _____

Total Points _____

(5) Multiply by 2027 Salary Base x \$ 44,650 = \$ _____

Note: For hourly pay multiply total points x \$ 21.47

(6) Multiply by Circuit Index, if used x _____

(7) Net Salary for 2027 \$ _____

Voluntary Deductions

(8) Tax-Sheltered Annuity (CRSP 403(b)) \$ _____

(9) Flexible Spending Account \$ _____

Benefits

(10) Employer's Share of Social Security (FICA) - 7.65% of Line 7 \$ _____

(11) Retirement \$ _____

(12) Disability and Survivor Plan \$ _____

(13) Health Plan \$ _____

(14) Other (Vision Plan, Accident Insurance) \$ _____

(15) Total Cost of Worker (Add lines 7, 10, 11, 12, 13, 14) \$ _____

Instructions for Compensation Worksheet for Lay Workers

Be sure you are using the correct worksheet. This worksheet is for workers not on the Roster of the Synod.

Line (1) Enter the name and position of the worker.

Line (2) Enter the number of years of service. Discretion may be used in granting credit for prior experience.

Line (3) Locate the column for the position in the table on page 3 of the guideline. For each additional eight hours of educational credit move one column to the right. Move down the column to the row for the number of years of service and enter that number on Line (3).

Line (4) When a worker is required to perform additional duties beyond those specified in the contract it is suggested that the additional points be added here. Additional points for professional workers may be used as a guideline.

Line (5) Multiply the total points by the Salary Base and enter the result on the space at the right.

Note: A simple method to determine an hourly rate is to multiply the total points times \$21.47. This amount should be multiplied times annual hours to determine an annual salary.

Line (6) Enter the Circuit Index Multiplier, if used. Enter 1.00 if the index is not used.

Line (7) Multiply Line (6) times Line (5) and enter the result here. This is the net salary.

Voluntary Deductions

Line (8) All church workers are eligible to designate a portion of their salary or wages for a Tax-Sheltered Annuity. This is a deduction from salary and is paid to the designated carrier rather than to the worker.

Line (9) The flexible spending arrangement allows workers to designate a portion of their salary to be set aside before taxes for certain insurance, medical and childcare expenses. Consult with an accountant or tax attorney to establish this benefit. Additional information is in the Congregational Treasurer's Manual.

Benefits

Line (10) Lay workers are required by law to pay Social Security. 7.65% of Line 7 is deducted from salary and matched by the employer as the Social Security (FICA) payment. The amount entered on Line (10) represents the employer's share for budget planning.

Lines (11-14) Consult the information provided by Concordia Plan Services or other provider for the cost of these plans. Retirement, disability and at least 50% of the worker portion for health coverage must be paid by congregations enrolled in Concordia Plan Services. Enrollment in items on Line 14 is optional and may be paid by the worker or by the congregation.

To be eligible for Concordia Plan Service benefits the worker must be employed more than 20 hours a week. The congregation may increase this minimum hour requirement to qualify for health plan to 25 or 30 hours a week if it wishes to do so. See the Congregational Treasurer's Manual for more information.

2027 Compensation Worksheet for Rostered Workers

Use this Worksheet for Pastors, Teachers, Certified Lay Ministers, and Deaconesses
and Preschool Directors/Teachers listed on the Roster of Synod

(1) Name _____ Position _____

(2) Years of Service _____

Salary

(3) Points for Years of Service (from table) _____

(4) Points for Congregation Size (pastors) _____

(5) Special Duties _____

Total Points _____

(6) Multiply by 2027 Salary Base $\times \$44,650 =$ \$ _____

(7) Multiply by Circuit Index, if used $\times$ _____

(8) Gross Salary for 2027 \$ _____

(9) Deduct 15%-20% (.15-.20) if housing is furnished (\$ _____)

(10) Net Salary \$ _____

(11) Distribution of Line (10) Salary: \$ _____

Housing: \$ _____

Allowances

(12) Self-Employment Tax Allowance (See Instructions) \$ _____

Voluntary Deductions

(13) Tax-Sheltered Annuity \$ _____

(14) Flexible Spending Account \$ _____

Benefits

(15) Retirement \$ _____

(16) Disability and Survivor Plan \$ _____

(17) Health Plan \$ _____

(18) Other (Vision Plan, Accident Insurance) \$ _____

(19) Total Cost of Worker (Add lines 10, 12, 13, 15, 16, 17, 18) \$ _____

Instructions for Compensation Worksheet for Rostered Workers

Be sure you are using the correct worksheet. This worksheet is for workers on the Roster of the Synod.

Line (1) Enter the name and position of the worker.

Line (2) Enter the number of years of service. Pastors with prior teaching service are usually given credit for that service. Discretion may be used in granting credit for other prior experience.

Line (3) Locate the column for the position in the table on page 5 of the guideline. For each additional eight hours of educational credit move one column to the right. Move down the column to the row for the number of years of service and enter that number on Line (3).

Line (4) For pastors, DCE's and school principals whose duties are affected by congregational size, for every 100 baptized members above 300 add .03 on Line 4.

Line (5) When a called worker is required to perform additional duties beyond those usually specified in the call it is suggested that the following point additions be made on Line 5: Senior pastor .2; Dual parish .1; Pastor with school .1; Director of Music .07; Choir Director .04; Youth Ministry .07; Director of Athletics .05; Coach .03. A DCE called as a youth minister, for example, would not receive the additional points for youth ministry, but a teacher required to perform youth ministry in addition to teaching would be eligible for this addition.

Line (6) Multiply the total points by the Salary Base and enter the result on the space at the right.

Line (7) Multiply Line (6) by the Circuit Index Multiplier, if used. Enter 1.00 if the index is not used.

Line (8) Enter the result of multiplying Line (6) by Line (7).

Line (9) Enter 15% (.15) of Line (8) if housing is furnished.

Line (10) Subtract Line (9) from Line (8). The result is the net salary.

Line (11) Enter the amount of Line (10) to be paid as salary and the amount to be paid as housing allowance. Consult your Congregational Treasurer's Manual for detailed information. This distribution should be determined in consultation with the worker.

Line (12) Ordained and commissioned ministers are considered self-employed for Social Security and pay this tax at the rate of 15.3%. It is suggested that half of this amount (7.65%) be paid to the worker to assist in paying this tax. This is the same amount as if paid for lay employees as FICA. The net salary plus the fair rental value of housing if it is provided to the worker should be included in this computation. This amount is included in taxable income of the worker for income tax purposes.

Line (13) All church workers are eligible to designate a portion of their salary or wages for a Tax-Sheltered Annuity. This is a deduction from salary and is paid to the designated carrier rather than to the worker.

Line (14) The flexible spending arrangement allows workers to designate a portion of their salary to be set aside before taxes for certain medical insurance, medical and childcare expenses. You can contact the Concordia Plan Services office (888-927-7526) for information on setting up a Cafeteria Plan and/or a Flexible Spending Arrangement. The information is also available from the Concordia Plan Services website (www.ConcordiaPlans.org) under "CHP Choice." Or you may consult with your local accountant or tax attorney to establish this benefit.

Lines (15-17) Consult the information provided by Concordia Plan Services or other provider for the cost of these plans. Retirement, disability and at least 50% of the worker portion of health coverage must be paid by congregations enrolled in Concordia Plan Services. Enrollment in items on Line 18 is optional and may be paid by the worker or by the congregation.

ADDENDUM A: Call Document Compensation Worksheet for a Called Worker

Basic salary for 12 months of service

Net Salary

\$ _____

(portion of salary designated for housing allowance)

(\$ _____)

Housing provided? ☐ Yes ☐ NoIf yes, Description of housing _____
_____If yes, are utilities fully paid by the congregation? ☐ Yes ☐ No

(If no, include in salary figure. Worker designates what portion should be declared for housing allowance.)

Concordia Plans (total of a, b, c, and d below)

Salary (XX,XXX) x 1.25 (housing provided) =

\$ _____

Salary (housing not provided) =

\$ _____

a) Concordia Retirement Plan

\$ _____

b) Concordia Disability & Survivor Plan

\$ _____

c) 3% Offset if being used

\$ _____

d) Other

\$ _____

d) Health Plan (specify coverage) _____

Concordia Plan Services Rates:

Self only \$/mo = \$ _____

Self & Spouse \$/mo = \$ _____

Self & Child(ren) \$/mo = \$ _____

Family \$/mo = \$ _____

Child only \$/mo = \$ _____

Other arrangement _____

Allowances (see instructions in the KS District Guideline for Church Workers)

Self-Employment Tax Allowance ☐ yes \$ _____ ☐ no

Annual Car Allowance

Lump sum _____ or

Mileage reimbursed at IRS rate (per/mile) ____ or

Mileage reimbursed at _____/mile

Travel expenses paid to new location? ☐ Yes (fully) ☐ No Partially (Amount) _____

(Worksheet continued on next page)

Page Two

Moving expenses paid to new location? ☐ Yes (fully) ☐ No Partially (Amount) _____

Continuing Education/Professional Development allowance? ☐ Yes ☐ No
Amount per year _____

How many days per year (not counted against vacation) are provided for the worker to engage in continuing education? _____

Worker Day off: ☐ one day per week ☐ two days per week ☐ other _____

Annual vacation:
☐ 1 week ☐ 2 weeks ☐ 3 weeks ☐ 4 weeks ☐ 5 weeks

Holidays (check those which apply):

☐ Memorial Day ☐ July 4th ☐ Labor Day ☐ Thanksgiving

☐ Christmas ☐ New Year's Day ☐ Martin Luther King, Jr. Day

☐ Presidents' Day ☐ Veterans Day ☐ _____

When worker must work on a holiday, another day is selected.

Other provisions (Sick days, Personal leave, etc.) _____

