CNH DISTRICT
CALIFORNIA NEVADA HAWAII
LUTHERAN CHURCH MISSOURI SYNOD

# Salary Guidelines - 2027

**Monthly Base for levels-includes the 3.40% cost of living adjustment in 2027**

| Monthly Base for Level | 2026 | 2027 Adj | **2027 Salary/month** | **2027 Salary/year** |
|---|---|---|---|---|
| Extra Low | 5,222 | 178 | **5,400** | **64,800** |
| Low | 5,681 | 193 | **5,874** | **70,488** |
| Medium | 6,320 | 215 | **6,535** | **78,420** |
| High | 6,965 | 237 | **7,202** | **86,424** |

*** If a congregation's financial circumstances make it necessary to set salaries below the recommended scale, such as at 95%, then all workers in that congregation should be compensated at 95% of the recommended scale.**

**The Cost of Living Adjustment (COLA) was based on the Consumer Price Index and various reports provided by US Bureau of Labor Statistics between July 1 2025 and July 1 2026.**

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## Teacher Overtime Exemption Rule – California

While you are using the Salary Guidelines to determine a private elementary or secondary school teacher's salary, please ensure that the amount complies with the California teachers' overtime exemption requirement. This rule determines whether a teacher qualifies as exempt from overtime pay. If a teacher's salary does not meet the minimum threshold set forth in California Labor Code Section 515.8, the teacher must be treated as a non-exempt worker and is therefore eligible to receive overtime compensation in accordance with California labor laws.

California Labor Code Section 515.8 contains a minimum salary threshold requirement that must, in addition to other related criteria, be met for a private school teacher to qualify as exempt from the overtime requirements of Section 510.

To meet the salary requirement, a full-time teacher must earn the greater of the following:

(A) No less than 100 percent of the lowest salary offered by any public school district to a person who holds a valid California teaching credential and is not employed under an emergency permit, intern permit, or waiver.

(B) The equivalent of no less than 70 percent of the lowest scheduled salary offered by the public school district or county office of education in which the private elementary or secondary academic institution is located, to a person who holds a valid California teaching credential and is not employed under an emergency permit, intern permit, or waiver.

For part-time teachers, the minimum salary requirement is prorated based on their proportion of a full-time instructional schedule. Teachers must also meet the applicable duties and professional qualification requirements under California Labor Code Section 515.8.

***For more details:***

California Labor Code §515.8: ***Click***

CAPSO Salary Information: ***Click***

*Please note: The CNH District is a member of CAPSO. Schools within the CNH District may create their own CAPSO login accounts to access the "Exempt Teacher Pay" information. For assistance with setting up a login account, please contact info@cnh-lcms.org.*

## Housing Allowance & Parsonage

The CNH District Salary Guidelines help congregations determine fair compensation for pastors and commissioned ministers based on four cost-of-living levels. For purposes of housing allowance and parsonage tax benefits, “qualifying ministers” refers to those who meet the applicable IRS requirements.

This section explains the relationship among compensation, housing allowance, and parsonage.

Total compensation may include a combination of cash salary and housing allowance, or cash salary and the value of a parsonage. The combined amounts should equal the total compensation determined under the Salary Guidelines.

For qualifying ministers, housing allowance and parsonage benefits are generally excluded from federal income tax, subject to applicable limitations. California also permits a housing exclusion for qualifying ministers, although its rules differ from federal law. Both generally remain subject to self-employment tax (SECA), unless the qualifying minister has an approved exemption.

### Housing Allowance

Housing allowance is a portion of compensation officially designated in advance by the congregation or governing board for the housing expenses of a qualifying minister.

**General Guidelines:**

- Housing allowance must be approved by the congregation or governing board before payment. Retroactive designation is not permitted.
- For federal income tax purposes, the exclusion is limited to the lowest of the designated amount, actual eligible housing expenses, or the home's fair rental value, including furnishings and utilities. A sample Housing Allowance Calculation Worksheet is available at cnh-lcms.org.
- The designated housing allowance may be reported on the qualifying minister’s Form W-2 (Box 14) or provided through a separate written statement.
- Qualifying ministers are responsible for verifying eligible housing expenses and properly reporting the allowance for tax purposes.
- The designated amount should be reviewed and approved annually by the congregation or governing board.

**Example:**

> If the total compensation under the CNH Salary Guidelines is $100,000 and the congregation approves $60,000 as housing allowance, assuming the full amount qualifies for exclusion:
>
> On paycheck: Housing = $60,000 and Salary = $40,000 (Compensation minus Housing)
>
> On Form W-2: Box 1 Salary: $40,000; Box 14 Housing: $60,000
>
> The pastor receives $100,000 in cash.

## Parsonage

When a congregation provides a parsonage, the qualifying minister receives the use of church-owned housing as part of compensation. The value of the housing, including furnishings, utilities, and other costs normally covered by the church, should reflect the fair rental value (FRV) of a comparable home.

The parsonage value is considered part of the total compensation determined under the CNH District Salary Guidelines. The FRV of the parsonage is deducted from the total compensation to determine the minister's cash compensation, which is paid by check or direct deposit. The FRV must be determined accurately and properly documented for tax reporting purposes.

**General Guidelines:**

- Determine and review the FRV annually, with written acknowledgement by both the congregation and qualifying minister.
- Maintain records showing how the FRV was determined.
- Report the parsonage value on Form W-2 (Box 14) or provide a separate written statement from the congregation.
- Qualifying ministers are responsible for properly reporting the parsonage value for self-employment tax (SECA) purposes, unless they have an approved exemption.

**Example:**

If the total compensation under the CNH Salary Guidelines is $120,000 and the parsonage value is $50,000:

- On paycheck: Housing = $50,000 (for record only); Cash Salary = $70,000 (Total Compensation minus Parsonage value)
- On Form W-2: Box 1 Salary: $70,000; Box 14 Housing: $50,000
- Cash compensation: $70,000, plus the use of the furnished parsonage as part of the total compensation package.

If the parsonage value is not included on Form W-2, the congregation should provide a year-end statement confirming its value.

**References:**

**LCMS Congregational Treasurer's Manual, Chapter 2;**

**IRS Publication 517;**
**California Franchise Tax Board Publication 1001**

## Workers' Benefits

Each congregation is responsible for providing benefits to workers, including health coverage, retirement contributions, paid leave, and other benefits, in accordance with applicable federal and state laws and the requirements of the benefit plans in which they participate. Benefits should be reviewed annually to ensure compliance with current regulations and to meet the needs of their workers.

## Concordia Plan Workers' Benefits – Eligibility

If a congregation has adopted Concordia Plans, eligible workers may participate in the Concordia Disability and Survivor Plan (CDSP) and the Concordia Retirement Plan (CRP), subject to the eligibility and participation requirements established by Concordia Plans.

Please note that the Concordia Health Plan (CHP) is not a mandated participation plan. Congregations may select other health coverage options that best meet their needs.

Contributions to CRP and CDSP are the responsibility of the congregation (employer), based on the applicable plan rates. Congregations may not deduct these contributions from workers' pay.

For specific eligibility and enrollment details, please contact Concordia Plan Services directly at 1-888-927-7526 or visit www.concordiaplans.org.

*Ref:* *LCMS Congregational Treasurer's Manual, Chapter 4*

## Concordia Plans Rate Update:

| CDSP Tier Level | Rate as of 1/1/2027 |
|---|---|
| Concordia Disability & Survivor Plan without Dependent | 0.99% |
| Concordia Disability & Survivor Plan with Dependent | 1.53% |
| **CRP** | **Rate as of 1/1/2027** |
| Concordia Retirement Pension - Regular Basis | 11.70% |

## Vacation – Recommendations

Suggested vacation benefits for full-time workers are as follows:

- 1 – 5 years of service: 2 weeks
- 6 – 10 years of service: 3 weeks
- 11 or more years of service: 4 weeks

The years of service of an ordained or commissioned minister from other congregations or districts within the LCMS shall be honored when determining vacation level.

In California, any earned and unused vacation time must be paid at the worker's final pay rate when employment ends, in accordance with California labor law. Congregations in Nevada and Hawaii should follow applicable state laws and their established vacation policies regarding payment of unused vacation.

## Sick Leave – Mandated Time Off

Workers, whether part-time or full-time, who have worked for the congregation in California for at least 30 days within a year are entitled to a minimum of five (5) days or forty (40) hours of paid sick leave per year, whichever provides the greater benefit, in accordance with California law. Workers may begin using paid sick leave on the 90th day of employment. Sick leave may be provided upfront at a minimum of forty (40) hours or five (5) days per year, whichever is greater, or accrued at a rate of one (1) hour for every thirty (30) hours worked.

Sick leave must be provided to all eligible workers and may be used for the worker's illness, medical appointments, the care of a family member, or other purposes permitted under California law. Under the accrual method, unused sick leave must be carried over, subject to a maximum balance of eighty (80) hours or ten (10) days, whichever is greater. Under the upfront method, carryover is not required. Annual use may be limited to five (5) days or forty (40) hours, whichever is greater. If a local ordinance provides more generous paid sick leave benefits than California state law, the congregation must comply with the local ordinance.

Unused sick leave is not required to be cashed out or paid when a worker separates from employment with the church.

**For more information, visit: https://www.dir.ca.gov/dlse/paid_sick_leave.htm**

*Disclaimer: This material is intended solely to assist congregations in understanding applicable compensation, tax, and benefit guidelines. It is not intended as legal, accounting, or tax advice. Congregations and church workers are encouraged to seek professional counsel regarding tax reporting, compensation designations, and benefit calculations.*

## List of Base Multipliers

| Position | Base Multiplier |
|---|---|
| Pastor - sole/Associate | 1.3000 |
| Pastor - with Staff | 1.4000 |
| Pastor - with School | 1.6000 |
| | |
| Principal with 200 or less Students | 1.4000 |
| Principal with 201-350 Students | 1.6000 |
| Principal with more than 350 Students | 1.8000 |
| | |
| K-12th Grade Teachers | 0.8950 |

## Additional Income Per Year

| | |
|---|---|
| Pastors | |
| Master's Degree (STM, MFCCC) | 1,000 |
| Doctorate (PhD, D.Min, etc) | 2,000 |
| | |
| DCE/DCO/DFM | |
| LCMS DCE Certification | 600 |
| Master's Degree | 1,000 |
| Doctorate | 2,000 |
| | |
| K-12th Grade Teachers - Annually | |
| State Teaching Credential | 600 |
| Lutheran Teacher's Diploma | 600 |
| Master's Degree | 1,000 |
| Education Specialist | 1,500 |
| Doctorate | 2,000 |
| | |
| Additional Income for ECE Director - Annually | |
| B.A. Degree | 600 |
| Lutheran Teacher's Diploma | 600 |
| Master's Degree | 1,000 |

## CNH District Salary Scale Pastor (Sole/Associate)

Variance from these levels should be uniform for all workers.

Monthly Base for levels-includes the 3.40% cost of living adjustment in 2027

| | |
|---|---|
| Extra-Low | 5,400 |
| Low | 5,874 |
| Medium | 6,535 |
| High | 7,202 |

Additional Annual Compensation for Education
Master's Degree (STM, MFCC) $1,000
Doctorate (PhD, D. Min, etc.) $2,000

Note: Any compensation for additional education should be added only if the additional education is needed for the job performed.

### Computation Table

| | |
|---|---|
| Base Multiplier | 1.30 |
| Add 0.025 for each year of the first five years of church work experience | |
| Add 0.020 for each year of the second five years of church work experience | |
| Add 0.015 for each additional year (after 10) of church work experience | |
| Add 0.010 for each year of non-church work experience | |
| Total multipliers | |
| Monthly base salary | |
| Total multipliers times monthly base salary | |
| Then multiply by the number of months worked for annual compensation | |
| Add compensation for additional education | |
| Total annual compensation (incl. housing if applicable) | |

### EXAMPLE

A sole pastor working in Sacramento with 25 years of church experience, a master's degree (STM).

| | |
|---|---|
| Base Multiplier | 1.300 |
| Add 0.025 for each year of the first five years of church work experience | 0.125 |
| Add 0.020 for each year of the second five years of church work experience | 0.100 |
| Add 0.015 for each year after the 10 years of church work experience | 0.225 |
| Add 0.010 for each year of non-church work experience | 0.000 |
| Total multipliers | 1.750 |
| | |
| Monthly base salary | 5,874 |
| Total multipliers times monthly base salary | 10,280 |
| Then multiply by the number of months worked for annual compensation | $123,354 |
| Add compensation for additional education | $1,000 |
| Total annual compensation (incl. housing if applicable) | $124,354 |

## CNH District Salary Scale Pastor (with staff)

Variance from these levels should be uniform for all workers. Staff is defined as a professional church worker supervised by the Pastor

Monthly Base for levels-includes the 3.40% cost of living adjustment in 2027

| | |
|---|---|
| Extra-Low | 5,400 |
| Low | 5,874 |
| Medium | 6,535 |
| High | 7,202 |

Additional Annual Compensation for Education
Master's Degree (STM, MFCC) $1,000
Doctorate (PhD, D. Min, etc.) $2,000

Note: Any compensation for additional education should be added only if the additional education is needed for the job performed.

### Computation Table

| | |
|---|---|
| Base Multiplier | 1.40 |
| Add 0.025 for each year of the first five years of church work experience | |
| Add 0.020 for each year of the second five years of church work experience | |
| Add 0.015 for each additional year (after 10) of church work experience | |
| Add 0.010 for each year of non-church work experience | |
| Total multipliers | |
| Monthly base salary | |
| Total multipliers times monthly base salary | |
| Then multiply by the number of months worked for annual compensation | |
| Add compensation for additional education | |
| Total annual compensation (incl. housing if applicable) | |

### EXAMPLE

A sole pastor with staff working in Sacramento with 25 years of church experience, a master's degree (STM).

| | |
|---|---|
| Base Multiplier | 1.400 |
| Add 0.025 for each year of the first five years of church work experience | 0.125 |
| Add 0.020 for each year of the second five years of church work experience | 0.100 |
| Add 0.015 for each additional year (after 10) of church work experience | 0.225 |
| Add 0.010 for each year of non-church work experience | 0.000 |
| Total multipliers | 1.850 |
| | |
| Monthly base salary | 5,874 |
| Total multipliers times monthly base salary | 10,867 |
| Then multiply by the number of months worked for annual compensation | $130,403 |
| Add compensation for additional education | $1,000 |
| Total annual compensation (incl. housing if applicable) | $131,403 |

## CNH District Salary Scale Pastor (with School)

Variance from these levels should be uniform for all workers. Staff is defined as a professional church worker supervised by the Pastor

Monthly Base for levels-includes the 3.40% cost of living adjustment in 2027

| | |
|---|---|
| Extra-Low | 5,400 |
| Low | 5,874 |
| Medium | 6,535 |
| High | 7,202 |

Additional Annual Compensation for Education
Master's Degree (STM, MFCC) $1,000
Doctorate (PhD, D. Min, etc.) $2,000

Note: Any compensation for additional education should be added only if the additional education is needed for the job performed.

### Computation Table

| | |
|---|---|
| Base Multiplier | 1.60 |
| Add 0.025 for each year of the first five years of church work experience | |
| Add 0.020 for each year of the second five years of church work experience | |
| Add 0.015 for each additional year (after 10) of church work experience | |
| Add 0.010 for each year of non-church work experience | |
| Total multipliers | |
| Monthly base salary | |
| Total multipliers times monthly base salary | |
| Then multiply by the number of months worked for annual compensation | |
| Add compensation for additional education | |
| Total annual compensation (incl. housing if applicable) | |

### EXAMPLE

A sole pastor with school working in Sacramento with 25 years of church experience, a master's degree (STM).

| | |
|---|---|
| Base Multiplier | 1.600 |
| Add 0.025 for each year of the first five years of church work experience | 0.125 |
| Add 0.020 for each year of the second five years of church work experience | 0.100 |
| Add 0.015 for each additional year (after 10) of church work experience | 0.225 |
| Add 0.010 for each year of non-church work experience | 0.000 |
| Total multipliers | 2.050 |
| Monthly base salary | 5,874 |
| Total multipliers times monthly base salary | 12,042 |
| Then multiply by the number of months worked for annual compensation | $144,500 |
| Add compensation for additional education | $1,000 |
| Total annual compensation (incl. housing if applicable) | $145,500 |

## CNH District Salary Scale DCE/DCO/DFM

Variance from these levels should be uniform for all workers. Any additional duties (i.e. Sport coach, Choir Director) should be added to the salary in accordance with congregational policies.

Monthly Base for levels-includes the 3.40% cost of living adjustment in 2027

| | |
|---|---|
| Extra-Low | 5,400 |
| Low | 5,874 |
| Medium | 6,535 |
| High | 7,202 |

Additional Annual Compensation for Education

LCMS DCE Certification $600
Master's Degree $1,000
Doctorate $2,000

Note: Any compensation for additional education should be added only if the additional education is needed for the job performed.

### Computation

| | |
|---|---|
| Base Multiplier | 1.00 |
| Add 0.025 for each year of the first five years of church work experience | |
| Add 0.020 for each year of the second five years of church work experience | |
| Add 0.015 for each additional year (after 10) of church work experience | |
| Add 0.010 for each year of non-church work experience | |
| Total multipliers | |
| Monthly base salary | |
| Total multipliers times monthly base salary | |
| Then multiply by the number of months worked for annual compensation | |
| Add compensation for additional education | |
| Total annual compensation (incl. housing if applicable) | |

### EXAMPLE

A DCE working in Sacramento with 25 years of church experience, with a LCMS DCE Certificate.

| | |
|---|---|
| Base Multiplier | 1.000 |
| Add 0.025 for each year of the first five years of church work experience | 0.125 |
| Add 0.020 for each year of the second five years of church work experience | 0.100 |
| Add 0.015 for each additional year (after 10) of church work experience | 0.225 |
| Add 0.010 for each year of non-church work experience | 0.000 |
| Total multipliers | 1.450 |
| Monthly base salary | 5,874 |
| Total multipliers times monthly base salary | 8,517 |
| Then multiply by the number of months worked for annual compensation | $102,208 |
| Add compensation for additional education | $600 |
| Total annual compensation (incl. housing if applicable) | $102,808 |

## CNH District Salary Scale Principal

Variance from these levels should be uniform for all workers.

Monthly Base for levels-includes the 3.40% cost of living adjustment in 2027

| | |
|---|---|
| Extra-Low | 5,400 |
| Low | 5,874 |
| Medium | 6,535 |
| High | 7,202 |

Additional Annual Compensation for Education

| | |
|---|---|
| State Teaching Credential $600 | Education Specialist $1,500 |
| Lutheran Teacher's Diploma $600 | Doctorate $2,000 |
| Master's Degree $1,000 | |

Note: Any Compensation for additional education should be added only if the additional education is needed for the job performed.

### Computation Table

Base Multiplier (choose one of the following):

1.4 if enrollment is 200 or fewer students
1.6 if enrollment is between 201 and 350 students
1.8 if enrollment is more than 350 students

| | | | |
|---|---|---|---|
| Add | 0.025 | for each year of the first five years of church work experience | |
| Add | 0.020 | for each year of the second five years of church work experience | |
| Add | 0.015 | for each additional year (after 10) of church work experience | |
| Add | 0.010 | for each year of non-church work experience | |
| Total multipliers | | | |
| Monthly base salary | | | |
| Total multipliers times monthly base salary | | | |
| Then multiply by the number of months worked for annual compensation | | | |
| Add compensation for additional education | | | |
| Total annual compensation (incl. housing if applicable) | | | |

EXAMPLE

A principal working in Sacramento with 25 years of church experience, a master's degree, a Lutheran Teacher's Diploma. School enrollment is 195. Compensated on 12 months basis.

| | | | |
|---|---|---|---|
| Base Multiplier | | | 1.400 |
| Add | 0.025 | for each year of the first five years of church work experience | 0.125 |
| Add | 0.020 | for each year of the second five years of church work experience | 0.100 |
| Add | 0.015 | for each additional year (after 10) of church work experience | 0.225 |
| Add | 0.010 | for each year of non-church work experience | 0.000 |
| Total multipliers | | | 1.850 |
| Monthly base salary | | | 5,874 |
| Total multipliers times monthly base salary | | | 10,867 |
| Then multiply by the number of months worked for annual compensation | | | $130,403 |
| Add compensation for additional education | | | $1,600 |
| Total annual compensation (incl. housing if applicable) | | | $132,003 |

## CNH District Salary Scale: K-12 Teacher

**To qualify for the overtime exemption, a teacher's salary must satisfy California Labor Code Section 515.8. Please visit the CAPSO website for more details.**

Monthly Base for levels

| | |
|---|---|
| Extra-Low | 5,400 |
| Low | 5,874 |
| Medium | 6,535 |
| High | 7,202 |

Additional Annual Compensation for Education

| | |
|---|---|
| State Teaching Credential $600 | Education Specialist $1,500 |
| Lutheran Teacher's Diploma $600 | Doctorate $2,000 |
| Master's Degree $1,000 | |

Note: Any compensation for additional education should be added only if the additional education is needed for the job performed.

### Computation Table

| | |
|---|---|
| Base Multiplier | 0.895 |
| Add 0.025 for each year of the first five years of church work experience | |
| Add 0.020 for each year of the second five years of church work experience | |
| Add 0.015 for each additional year (after 10) of church work experience | |
| Add 0.010 for each year of non-church work experience | |
| Total multipliers | |
| Monthly base salary | |
| Total multipliers times monthly base salary | |
| Then multiply by the number of months worked for annual compensation | |
| Add compensation for additional education | |
| Total annual compensation (incl. housing if applicable) | |

### EXAMPLE

A teacher works in Sacramento with 25 years of church experience, a credential, a master's degree which is needed for the job performed

| | |
|---|---|
| Base Multiplier | 0.895 |
| Add 0.025 for each year of the first five years of church work experience | 0.125 |
| Add 0.020 for each year of the second five years of church work experience | 0.100 |
| Add 0.015 for each additional year (after 10) of church work experience | 0.225 |
| Add 0.010 for each year of non-church work experience | 0.000 |
| Total multipliers | 1.345 |
| Monthly base salary | 5,874 |
| Total multipliers times monthly base salary | 7,901 |
| Then multiply by the number of months worked for annual compensation | $94,806 |
| Add compensation for additional education | $1,600 |
| Total annual compensation (incl. housing if applicable) | $96,406 |

# ECE Director Salary Scale

ECE Directors should generally be treated as nonexempt employees and compensated for overtime in accordance with applicable wage and hour laws, unless their positions meet the legal requirements for exempt status.

Monthly Base for levels-includes the 3.40% cost of living adjustment in 2027

| | Hourly Rate | Monthly |
|---|---|---|
| Extra-Low | 24.92 | 4,319 |
| Low | 25.80 | 4,472 |
| Medium | 28.69 | 4,974 |
| High | 31.60 | 5,477 |

Compensation for additional education

| | Hourly Rate | Monthly | Yearly |
|---|---|---|---|
| B.A. Degree | $ 0.29 | 50.00 | 600.00 |
| Lutheran Teacher's Diploma | $ 0.29 | 50.00 | 600.00 |
| Master's Degree | $ 0.48 | 83.33 | 1,000.00 |

Note: Any compensation for additional education should be added only if the additional education is needed for the job performed.

## Computation Table

| | |
|---|---|
| Base Multiplier | 1.00 |
| Add 0.025 for each year of the first five years of church work experience | |
| Add 0.020 for each year of the second five years of church work experience | |
| Add 0.015 for each additional year (after 10) of church work experience | |
| Add 0.010 for each year of non-church work experience | |
| Total multipliers (for hourly and monthly rate) | |
| Monthly/hourly base salary | |
| Total multipliers times monthly/hourly base salary | |
| Add compensation for additional education | |
| Total monthly/hourly rate | |
| Annual Compensation (Multiply # of months/hours in the Year) | |

## Example

An ECE Director working in Sacramento with 25 years of church experience, a credential, a master's degree in education in a school where that additional education would be important.

### Calculating-hourly rate method

| | |
|---|---|
| Base Multiplier for hourly rate: | 1.000 |
| Add 0.025 for each year of the first five years of church work experience | 0.125 |
| Add 0.020 for each year of the second five years of church work experience | 0.100 |
| Add 0.015 for each additional year (after 10) of church work experience | 0.225 |
| Add 0.010 for each year of non-church work experience | 0.000 |
| Total multipliers | 1.450 |
| Base hourly rate | 25.80 |
| Total multipliers times base hourly rate | 37.41 |
| Add compensation for additional education ($0.29 + $0.48) | 0.77 |
| Total hourly rate | 38.18 |
| Annual Compensation (Est. 2,080 hours) | 79,414 |

## CNH District Salary Scale: Pre-School Teachers

Hourly Bases - California minimum 2027 is $17.40

*City, county, and state minimum wage requirements may differ. The highest applicable rate must be used.

Apply a 3.40% increase to the 2026 hourly rate to calculate the 2027 hourly rate. The resulting rate must not be less than the applicable 2027 state or local minimum wage.

Example 1

- 2026 hourly rate: $16.90
- 3.40% increase: $16.90 × 103.40% = $17.47
- 2027 hourly rate: $17.47

Example 2

- 2026 hourly rate: $20.00
- 3.40% increase: $20.00 × 103.40% = $20.68
- 2027 hourly rate: $20.68

Factors for additional education

| | |
|---|---|
| A.A. Degree - Per hour | 0.144 |
| ECE Certificate - Per hour | 0.096 |

### Computation Table

| | |
|---|---|
| Base Multiplier | _____ |
| Add 0.025 for each year of the first six years of teaching experience* | _____ |
| Add Additional Education Credits | _____ |
| Total multiplier | _____ |
| Enter hourly basis - see above | _____ |
| **Total hourly rate : Multiply "Total multiplier" by the "Hourly basis"** | _____ |

Pre-school teachers with ECE certificates or AA degrees should receive additional compensation for up to six years of experience.

Overtime regulation applies when a pre-school teacher works more than 8 hours per day or 40 hours per week.