



Salary Guidelines - 2024

Monthly Base for levels-includes the 3.5% cost of living adjustment in 2024

Monthly Base for Level	2023	2024 Adj	2024 Salary/month	2024 Salary/year
Extra Low	4,770	167	4,937	59,244
Low	5,189	182	5,371	64,452
Medium	5,773	202	5,975	71,700
High	6,361	223	6,584	79,008

*** If financial circumstances of a congregation makes it necessary to set salaries below the recommended scale, say 95%, then all workers in that congregation should be at 95% of 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 2022 and July 1 2023.

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Teacher overtime exemption Rule - California (provided by CAPSO-last update: January 25, 2023)

While you are using the salary guidelines to determine a grade school teacher's pay, please make sure the amount complies with the California teachers' overtime exemption requirement.

California Labor Code Section 515.8 contains a minimum salary threshold requirement (in addition to other related requirements) be met in order for a private school teacher to be deemed an exempt employee. To meet this requirement, a teacher must earn the greater of the following:

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

(B) The equivalent of no less than 70 percent of the lowest schedule salary offered by the school district or county in which the private elementary or secondary academic institution is located to a person who is in a position that requires the person to have a valid California teaching credential and is not employed in that position pursuant to an emergency permit, intern permit, or waiver.

[Click for more details: California labor Code AB 2230](#)

[Click for more details: Public School Salary Schedule](#)

Housing Allowance

A housing allowance neither increases nor decreases the cost of the worker to the congregation. It is excludable from gross income (salary) for income tax purposes but not for self-employment tax purposes.

[Click for more Housing Allowance Details](#) (LCMS-Congregatoinal Treasurer's Manual, Ch. 2)

To comply with IRS guidelines, each congregation should review and approve the housing allowance annually.

Worker's Benefits

Employer's contribution for the company group health insurance, Concordia Retirement Benefits, and Concordia Disabilities Benefits are not included in the salary guidelines. Do not deduct these expenses from the church worker's salary

Vacation suggestions:

1 - 5 Service Years	2 weeks
6 - 10 Service Years	3 weeks
11+ Service Years	4 weeks

2024 Paid Sick Leave is mandated in California

California Mondatory Paid Sick Leave Increased to 5 Days per year in 2024.

[Click link for more detials.](#)

List of Base Multipliers

<u>Postiton</u>	<u>Base Multiplier</u>
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 350+ Student	1.8000
K-12th Grade Teacher	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 3.5% cost of living adjustment in 2024

Extra-Low	4,937
Low	5,371
Medium	5,975
High	6,584

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	5,371
Total multipliers times monthly base salary	9,399
Then multiply by the number of months worked for annual compensation	\$112,791
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$113,791

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 3.5% cost of living adjustment in 2024

Extra-Low	4,937
Low	5,371
Medium	5,975
High	6,584

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	5,371
Total multipliers times monthly base salary	9,936
Then multiply by the number of months worked for annual compensation	\$119,236
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$120,236

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 3.5% cost of living adjustment in 2024

Extra-Low	4,937
Low	5,371
Medium	5,975
High	6,584

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	5,371
Total multipliers times monthly base salary	11,011
Then multiply by the number of months worked for annual compensation	\$132,127
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$133,127

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 3.5% cost of living adjustment in 2024

Extra-Low	4,937
Low	5,371
Medium	5,975
High	6,584

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	5,371
Total multipliers times monthly base salary	7,788
Then multiply by the number of months worked for annual compensation	\$93,455
Add compensation for additional education	\$600
Total annual compensation (incl. housing if applicable)	\$94,055

CNH District Salary Scale Principal

Variance from these levels should be uniform for all workers.

Monthly Base for levels-includes the 3.5% cost of living adjustment in 2024

Extra-Low	4,937
Low	5,371
Medium	5,975
High	6,584

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 less than 200
- 1.6 if enrollment is between 201 and 350
- 1.8 if enrollment is larger than 350

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	5,371
Total multipliers times monthly base salary	9,936
Then multiply by the number of months worked for annual compensation	\$119,236
Add compensation for additional education	\$1,600
Total annual compensation (incl. housing if applicable)	=\$120,836

CNH District Salary Scale: K-12 Teacher

To be exempted from paying overtime, teacher's salary must satisfy California Labor Code Section 515.8

Monthly Base for levels

Extra-Low	4,937
Low	5,371
Medium	5,975
High	6,584

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	5,371
Total multipliers times monthly base salary	7,224
Then multiply by the number of months worked for annual compensation	\$86,688
Add compensation for additional education	\$1,600
Total annual compensation (incl. housing if applicable)	\$88,288

ECE Director Salary Scale

The overtime exemption does not apply to ECE Directors, therefore, they should receive overtime when it's earned.

Monthly Base for levels-includes the 3.5% cost of living adjustment in 2024

	<u>Hourly Rate</u>	<u>Monthly</u>
Extra-Low	22.78	3,949
Low	23.57	4,085
Medium	26.23	4,546
High	28.89	5,007

Compensation for additional education

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

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:	<u>1.000</u>
Add 0.025 for each year of the first five years of church work experience	<u>0.125</u>
Add 0.020 for each year of the second five years of church work experience	<u>0.100</u>
Add 0.015 for each additional year (after 10) of church work experience	<u>0.225</u>
Add 0.010 for each year of non-church work experience	<u>0.000</u>
Total multipliers	<u>1.450</u>
Base hourly rate	<u>23.57</u>
Total multipliers times base hourly rate	<u>34.17</u>
Add compensation for additional education (\$0.29 + \$0.48)	<u>0.77</u>
Total hourly rate	<u>34.94</u>
Annual Compensation (Est. 2,080 hours)	<u>72,675</u>

CNH District Salary Scale: Pre-School Teachers

Hourly Bases - California minimum 2024 for all employer sizes **\$16.00**

Please note fast food workers most healthcare minimum wages are higher

*City, county and State may have different minimum hourly rates law. The highest rate should be used.

If the 2023 rate is equal or high than the rate above, please add 3.5% to the 2023 rate.

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"	 =====

*We do not recommend that workers with ECE certificates or A.A. degrees receive additional compensation for experience past six years.

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