

# California-Nevada-Hawaii District of the Lutheran Church-Missouri Synod

## Salary Guidelines - 2021

**Monthly Base for levels-includes the 1.60% cost of living adjustment in 2021**

Monthly Base for Level	2020	2021 Adj	<b>2021 Salary/month</b>	<b>2021 Salary/year</b>
Extra Low	4,199	67	<b>4,266</b>	<b>51,192</b>
Low	4,567	73	<b>4,640</b>	<b>55,680</b>
Medium	5,082	81	<b>5,163</b>	<b>61,956</b>
High	5,599	90	<b>5,689</b>	<b>68,268</b>

\* If financial circumstances of a congregation make it necessary to set salaries below the recommended scale—say 95%-- then all workers in that congregation should be at 95% of scale.

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## **Teacher overtime exemption Rule - California (provided by CAPSO-has no change since December, 2019)**

While you are using the salary guideline 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](#)

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

## **Paid Sick Leave is mandated in California**

In general terms, the law requires employers to provide and allow employees to use at least 24 hours or three days of paid sick leave per year.

[Click for more Paid Sick Leave Details](#)

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

Variance from these levels should be uniform for all workers.

Monthly Base for levels-includes the 1.60% cost of living adjustment in 2021

Extra-Low	4,266
Low	4,640
Medium	5,163
High	5,689

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	4,640
Total multipliers times monthly base salary	8,120
Then multiply by the number of months worked for annual compensation	\$97,440
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$98,440

**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 1.60% cost of living adjustment in 2021

Extra-Low	4,266
Low	4,640
Medium	5,163
High	5,689

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	4,640
Total multipliers times monthly base salary	8,584
Then multiply by the number of months worked for annual compensation	\$103,008
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$104,008

**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 1.60% cost of living adjustment in 2021

Extra-Low	4,266
Low	4,640
Medium	5,163
High	5,689

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	_____	4,640
Total multipliers times monthly base salary	_____	9,512
Then multiply by the number of months worked for annual compensation	_____	\$114,144
Add compensation for additional education	_____	\$1,000
Total annual compensation (incl. housing if applicable)	=====	\$115,144

**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 1.60% cost of living adjustment in 2021

Extra-Low	4,266
Low	4,640
Medium	5,163
High	5,689

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	4,640
Total multipliers times monthly base salary	6,728
Then multiply by the number of months worked for annual compensation	\$80,736
Add compensation for additional education	\$600
Total annual compensation (incl. housing if applicable)	\$81,336

**CNH District Salary Scale Principal**

Variance from these levels should be uniform for all workers.

Monthly Base for levels-includes the 1.60% cost of living adjustment in 2021

Extra-Low	4,266
Low	4,640
Medium	5,163
High	5,689

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	4,640
Total multipliers times monthly base salary	8,584
Then multiply by the number of months worked for annual compensation	\$103,008
Add compensation for additional education	\$1,600
Total annual compensation (incl. housing if applicable)	\$104,608

**CNH District Salary Scale: K-12 Teacher**

To be exempted from paying overtime, teacher's salary must satisfy the AB 2230 modified Labor Code Section 515.8. The summary of the regulation is included in page 2.

Monthly Base for levels

Extra-Low	4,266
Low	4,640
Medium	5,163
High	5,689

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	<u>0.895</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	<u>          </u>
Monthly base salary	<u>          </u>
Total multipliers times monthly base salary	<u>          </u>
Then multiply by the number of months worked for annual compensation	<u>          </u>
Add compensation for additional education	<u>          </u>
Total annual compensation (incl. housing if applicable)	<u><u>          </u></u>

**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	<u>0.895</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>1.345</u>
Monthly base salary	<u>4,640</u>
Total multipliers times monthly base salary	<u>6,241</u>
Then multiply by the number of months worked for annual compensation	<u>\$74,890</u>
Add compensation for additional education	<u>\$1,600</u>
Total annual compensation (incl. housing if applicable)	<u><u>\$76,490</u></u>



**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 1.60% cost of living adjustment in 2021

	<u>Hourly Rate</u>	<u>Monthly</u>
Extra-Low	19.69	3,414
Low	20.36	3,530
Medium	22.66	3,927
High	34.38	4,327

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>20.36</u>
Total multipliers times base hourly rate	<u>29.53</u>
Add compensation for additional education (\$0.29 + \$0.48)	<u>0.77</u>
Total hourly rate	<u>30.30</u>
Annual Compensation (Est. 2,080 hours)	<u>63,024</u>

**CNH District Salary Scale: Pre-School Teachers**

Hourly Bases - California minimum 2021

Employers with 25 ee or less	<b>\$13.00</b>
Employers with 26 ee or more	<b>\$14.00</b>

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

If the current rate is equal or high than the rate above, please add 1.6% to the current rate.

Compensation for additional education

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

**Computation Table**

Base Multiplier	1.000
Add 0.025 for each year of the first six years of teaching experience*	_____
Total multiplier	_____
Enter hourly basis - see above	_____
Multiply "Total multiplier" by the hourly basis	_____
Total hourly rate	=====

\*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.