



Salary Guidelines - 2025

Monthly Base for levels-includes the 3.0% cost of living adjustment in 2025

Monthly Base for Level	2024	2025 Adj	2025 Salary/month	2025 Salary/year
Extra Low	4,937	148	5,085	61,020
Low	5,371	161	5,532	66,384
Medium	5,975	179	6,154	73,848
High	6,584	198	6,782	81,384

*** 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 2023 and July 1 2024.

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Teacher overtime exemption Rule - California (provided by CAPSO-last update: January 25, 2024)

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: CAPSO for School District and County Salary Information](#)

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

Concordia Plans Rate Change - Effective 01/01/2025

Contributions are a percentage of a worker's total annual compensation and will be calculated using the following percentage.

Cocordi Disability & Survivor Plan without Dependent	0.93%
Cocordi Disability & Survivor Plan with Dependent	1.97%
Concordia Retirement Pension - Regular Basis	9.70%
Concordia Retirement Pension - Full Basis	12.70%

Vacation suggestions:

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

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+ 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 3.0% cost of living adjustment in 2025

Extra-Low	5,085
Low	5,532
Medium	6,154
High	6,782

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	5,532
Total multipliers times monthly base salary	9,681
Then multiply by the number of months worked for annual compensation	\$116,172
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$117,172

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 3.0% cost of living adjustment in 2025

Extra-Low	5,085
Low	5,532
Medium	6,154
High	6,782

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	5,532
Total multipliers times monthly base salary	10,234
Then multiply by the number of months worked for annual compensation	\$122,810
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$123,810

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 3.0% cost of living adjustment in 2025

Extra-Low	5,085
Low	5,532
Medium	6,154
High	6,782

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	5,532
Total multipliers times monthly base salary	11,341
Then multiply by the number of months worked for annual compensation	\$136,087
Add compensation for additional education	\$1,000
Total annual compensation (incl. housing if applicable)	\$137,087

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 3.0% cost of living adjustment in 2025

Extra-Low	5,085
Low	5,532
Medium	6,154
High	6,782

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	5,532
Total multipliers times monthly base salary	8,021
Then multiply by the number of months worked for annual compensation	\$96,257
Add compensation for additional education	\$600
Total annual compensation (incl. housing if applicable)	\$96,857

CNH District Salary Scale Principal

Variance from these levels should be uniform for all workers.

Monthly Base for levels-includes the 3.0% cost of living adjustment in 2025

Extra-Low	5,085
Low	5,532
Medium	6,154
High	6,782

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	5,532
Total multipliers times monthly base salary	10,234
Then multiply by the number of months worked for annual compensation	\$122,810
Add compensation for additional education	\$1,600
Total annual compensation (incl. housing if applicable)	\$124,410

CNH District Salary Scale: K-12 Teacher

To be exempted from paying overtime, 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	5,085
Low	5,532
Medium	6,154
High	6,782

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	
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>

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>5,532</u>
Total multipliers times monthly base salary	<u>7,441</u>
Then multiply by the number of months worked for annual compensation	<u>\$89,286</u>
Add compensation for additional education	<u>\$1,600</u>
Total annual compensation (incl. housing if applicable)	<u>\$90,886</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 3.0% cost of living adjustment in 2025

	<u>Hourly Rate</u>	<u>Monthly</u>
Extra-Low	23.46	4,067
Low	24.28	4,208
Medium	27.02	4,683
High	29.76	5,158

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>24.28</u>
Total multipliers times base hourly rate	<u>35.20</u>
Add compensation for additional education (\$0.29 + \$0.48)	<u>0.77</u>
Total hourly rate	<u>35.97</u>
Annual Compensation (Est. 2,080 hours)	<u>74,818</u>

CNH District Salary Scale: Pre-School Teachers

Hourly Bases - California minimum 2025 is \$16.50

If local minimum wage is higher, the local minimum wage will apply.

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

If the 2024 rate is equal or high than the rate above, please add 3.0% to the 2025 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"	=====

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.