

**Compensation Advisory Letter**  
**Issued April, 2010**  
Texas District  
Lutheran Church-Missouri Synod  
-----Replacement for Letter of April, 2009-----

**Letter Number 17**

**Issue Date 1 April, 2010**

This Compensation Advisory Letter is for use with the 2000 SALARY GUIDELINES FOR CHURCH PROFESSIONALS

**Current Rate (Effective July 2010 through June 2011)**

Beginning Salary Multiplier           \$30,200  
IRS cents per mile (Jan. 2010 rate)   \$ .50

**Current Three Year Average ACCRA (adjusted) Cost of Living  
Index by Circuit**

<u>Circuit Number</u>	<u>Index</u>	<u>Circuit Number</u>	<u>Index</u>
1	1.08	23	1.06
3	1.06	24	1.13
4	1.09	25	1.13
5	1.08	26	1.13
6	1.09	27	1.09
7	1.11	28	1.06
8	1.15	29	1.13
9	1.09	30	1.15
11	1.15	31	1.06
12	1.15	32	1.13
13	1.07	33	1.08
14	1.14	34	1.11
15	1.15	35	1.08
16	1.09	36	1.08
17	1.09	37	1.08
18	1.10	38	1.08
19	1.09	39	1.08
20	1.15	41	1.08
21	1.15	43	1.08
22	1.06		

**For further information contact the District Office 1/800-951-3478**

The data for the ACCRA Cost of Living Index is compiled on a national scale, including all cities providing information. The "national" average is then adjusted to establish a "**Texas**" average, based on the cities in Texas that provided data for the national ACCRA Index. In addition, a three year average of the ACCRA (adjusted) Cost of Living Index is calculated as an additional step for stabilizing this Index from year to year. The Index listed is the current three year average of the **ACCRA (adjusted) Cost of Living Index**. The Index continues to be by Circuits. If a Circuit had only one city listed in the ACCRA Index, that number was used. If more than one city was listed within a Circuit, the average of those cities was used. For Circuits having no cities listed in the ACCRA Index, an effort was made to match those Circuits with a Circuit which would have a comparable cost of living index listed in the ACCRA Index.

ACCRA Cost of Living Index used is made up of:

Grocery Items - 13%

Housing - 28%

Utilities - 10%

Transportation - 10%

Health Care - 4%

Miscellaneous Goods and Services - 35%

Please be reminded that the Texas District Salary Guidelines are simply guidelines, not mandates. The Board of Directors, in issuing the annual Compensation Advisory Letter, does so in the hope and with the prayer that the Guidelines might be of assistance to congregations in the very important matter of determining, in prayer and in a spirit of concern and respect for its professional church workers, appropriate, fair, even generous levels of compensation for their called workers. God bless your use of these Guidelines.