



The Nebraska District of The Lutheran Church—Missouri Synod

Nebraska District LCMS
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Dear Fellow Partners in Christ,

Greetings in the name of our Lord and Savior Jesus Christ!

Following please find the *2026 Suggested Compensation and Benefit Guidelines*, which have been updated from the previous year. Please review the guidelines carefully as there have been a number of important changes. The guidelines have been developed as a resource to assist you in your objective evaluation of compensation and benefits for the upcoming year. Also included on page 10 are the links for you to access the Concordia Plan Services Compensation Decision Support Tool, providing another resource for you to use in your compensation and benefits analysis.

The guidelines are developed through periodic review and evaluation of a number of resources including: adjacent and similar sized Districts and their base compensation recommendations; local economic and environmental conditions; Concordia Plan Services reports on compensation averages by District; Concordia Plan Services benefit costs; input and feedback from congregations and schools; and the Consumer Price Index (CPI). In recent years we have worked to bring our base compensation to a level more comparable with other resources including similar Districts. Our adjustment in base salary included in the 2026 guidelines reflects an increase of approximately 2.1% consistent with our review and evaluation.

Stewardship principles require us to balance the needs of the congregation/school ministry with the needs of our workers. We should not and cannot balance the budget on the backs of our workers. At the same time, we must be good stewards of the resources that God provides for ministry in our place and time. Therefore, it is critical that we seek God's will as we balance the needs of the ministry with the needs of the worker. The determination of compensation and benefits for a worker should include evaluation of the total employment package. Therefore, I encourage you to evaluate both the compensation and the Concordia Plan Services benefits together when establishing your new overall compensation and benefit plan for the upcoming year.

If you have any questions or comments, please feel free to contact me at the Nebraska District LCMS Office.

I hope and pray the information and suggestions will be helpful to you and your workers as you serve the Lord. Blessings to each of you in your ministry.

Elijah Luebbe, Treasurer
Nebraska District LCMS