

REMUNERATION SCALE

North American Division
of the
GENERAL CONFERENCE OF
SEVENTH-DAY ADVENTISTS

Effective July 1, 1981

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PHILOSOPHY OF REMUNERATION

The Seventh-day Adventist Church has accepted the commission given by Jesus Christ to His disciples to proclaim the gospel to all the world. The church employs many agencies to accomplish its spiritual task, but all of its several organizations (conferences, schools, medical institutions, food factories, publishing houses, radio and television ministries, Adventist book centers, etc.) have one central objective--the salvation of man. Because of this, every denominational employee has a responsibility to participate in the mission of the church.

To provide a basis for the remuneration of various classes of workers, a denominational remuneration scale has been adopted. The philosophy of this remuneration scale is predicated upon the fact that a spirit of sacrifice and dedication should mark God's workers irrespective of the position they hold or the department they represent. The work of the church, including every denominational organization, is a mission to which lives are dedicated rather than a business or commercial venture. The church remuneration scale does not always compensate its dedicated workers in monetary units commensurate with their talents, accomplishments, and contributions, but does provide workers with a modest living income, which gives recognition of responsibilities borne, preparation undertaken, professional attainment, previous experience, and years of service.

The church believes that modesty and good taste with reasonable comfort will govern the lives of Christian workers. It recognizes that some areas of its work are more directly affected by economic factors outside of the church organization than are others, and by local economic conditions obtaining in different geographical areas.

The spirit of sacrifice on the part of Adventist employees will be manifested not only by the level of their financial remuneration but also by the dedication of time, talents, and energy to the cause of God and humanity. Men and women called to labor in the cause of the Adventist Church are to be workers of single purpose and allegiance. With Paul, the great missionary of the early Christian church, they say, "This one thing I do."

The church philosophy of remuneration was developed on the scriptural and spiritual imperative, "Give us this day our daily bread." It is a plan which provides income for the needs of individuals who believe that God blesses the spirit of selfless service and who believe that the Seventh-day Adventist Church has a worldwide mission. The philosophy, from its inception, has anticipated that, in addition to the contribution of time and talent, a Seventh-day Adventist worker will also, from his modest income, make voluntary gifts to accelerate the proclamation of the gospel, and thus exhibit a further demonstration of faith and commitment. Because of this philosophy, all denominational employees in the Seventh-day Adventist Church are regarded as church workers placed in one of two harmonious categories and designated either as ministers or missionaries. Both categories call for commitment and sacrifice but allow for different functions.

The church has a basic remuneration scale for all employees in each job classification without discrimination on the basis of race, religion, sex, age, national origin or color.

If considered in the light of these principles, the remuneration policy of the Seventh-day Adventist Church will be seen to be in harmony with the prevailing equal practices and the spirit of nondiscrimination and at the same time conform to the teachings and beliefs of the Church.

THE BASIC REMUNERATION SCALE

1. A remuneration scale for the North American Division based on such considerations as education, experience, and responsibility, provides scale for all employees in each job classification without discrimination on the basis of race, religion, sex, national origin or color, with minimums and maximums expressed in percentages of the remuneration factor (rounded to the nearest dollar). It incorporates basic income rates for various categories of services, with recognition of the responsibility inherent in each position or category.

2. A spread between minimum and maximum rates in the various categories of from ten to thirty percent has been incorporated in the remuneration scale. In setting rates within this spread, employing organizations should take into consideration the following factors with respect to each worker:

- a. Preparation, education and dedication
- b. Previous experience and achievement
- c. Years of service

3. The remuneration scale should be strictly adhered to and no special allowances of any kind should be made except as may be provided for in the North American Division Working Policy

REMUNERATION SCALE PROVISIONS

REMUNERATION INCREMENTS

The arrangement of the remuneration scale provides separate listings for the various types of organizations. The advisability of a regular plan of increments is recognized. In order to provide a reasonable degree of uniformity in the area of remuneration increments, it is recommended that the following guidelines be followed:

1. For conference organizations and field workers (to apply to the General, union, and local conference, Adventist Media Center)

Employing organizations may set increments for ministers starting with the first year in the field and reaching the maximum for ordained ministers ordinarily in the sixth year of field service. Conference and field workers who are not ministers may ordinarily reach the stated maximum for their respective categories after the completion of five years of regular full-time service.

2. Educational system

Schedules of increments for qualified workers in the educational system may be set by controlling and employing organizations so that the worker's salary may ordinarily be at the maximum for his category after the completion of five years of regular full-time service. Annual increments may be based in part on certification.

3. Publishing houses and Christian Record Braille Foundation

Increments may be scheduled in relation to a five-year apprenticeship for factory workers. For secretarial and other categories of workers, increments may be scheduled so that the maximum rate may ordinarily be reached after the completion of five years of regular full-time service.

4. Other institutions

Increments for workers in other denominational institutions, such as homes for the aged and orphanages, may be scheduled so that the worker's maximum rate for his category may ordinarily be reached after the completion of five years of regular full-time service.

In all of the above categories two principles are applicable with respect to increments:

1. Departures from the strict application of the time schedule for increments may be made in recognition of special skill and/or exceptional productivity, or the normal period of achieving the maximum rate may be extended if lesser ability and rate of growth so indicate.

2. The rates for administrative and executive personnel may be set without regard to the established increments schedule.

REMUNERATION

GENERAL APPLICATION

We recognize the historical denominational position which provides that a worker is paid on the scale for the general classification and category in which he is employed. For example, personnel employed in hospitals will be paid on the health care institution scale, and those employed in general educational or academic administrative and teaching areas will be paid on the educational scale for their category.

In publishing houses major administrative rates are to be controlled by the denominational remuneration scale with each board determining the level of remuneration for all other workers, the maximum rate not to exceed the modest average community rate for such categories.

The remuneration rate assigned to each worker is designed to meet his requirements for all living allowances, including salary, housing, utilities, auto depreciation and insurance, telephone and professional allowance.

In addition to the remuneration rate the worker may under conditions described in the respective policy receive the following:

- a. Health care assistance
- b. Scholarship grants on behalf of dependent children
- c. Additional auto insurance

If both spouses are denominationally employed, the cost of these allowances may be shared by the employing organizations.

MAXIMUM REMUNERATION AND COMMUNITY RATES

The present remuneration scale provides for maximum rates to certain categories of employees which may be in excess of the remuneration rates paid in the community for a similar type of service. It is recognized that because of the area, the type employment, and community patterns of remuneration, the responsible committees and controlling boards concerned shall set remuneration rates for certain categories of employees which do not exceed the modest average community rate for such categories, even though these rates are less than the maximums stated in the remuneration scale for these specific classifications.

Where organizations are affected by community patterns of remuneration, recognition should also be given to the retirement plan benefits for employees for which the denominational organization pays the entire cost.

REMUNERATION RATES

Categories: It is recognized that in certain localities it may be necessary to adjust the remuneration rate to compensate for the higher cost of living area. This additional remuneration shall be based on data provided by a reputable company with expertise in this area and shall use as the major components of the study the cost of housing, transportation and taxes. The amount for qualifying areas shall be established by NADCA in counsel with the field.

The categories shall be defined by dividing the cost of living areas in six sections. The lowest category shall not qualify for additional remuneration while the others will be authorized to receive up to the maximum stipulated for the category.

The cost of living study will be done under the leadership of NADCA and the assigning of areas to the various categories will be approved at the Annual Spring Meeting of NADCA.

Category	July 1, 1981 100% Remuneration Factor	
	U.S.A.	Canada
A	\$1,130	\$1,300
B	1,170	1,340
C	1,210	1,380
D	1,230	1,400
E	1,250	1,420
F	As may be approved	

The Canadian Union is authorized to designate parts of the above as housing, automobile allowance, etc., as may be appropriate under existing Canadian law and on approval of NADCA.

Ministerial Intern Scholarship Rate

Ministerial Intern Scholarship Rate	\$850.00
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For Canadian and Bermuda interns, when wives accompany the intern but are unable to obtain work permits, the allowance may be increased by 50%.

Maximum Parsonage Exclusion

Maximum Parsonage Exclusion (effective January 1, 1981):

Category	Parsonage Exclusion
A	\$ 8,900
B	9,500
C	9,750
D	10,050
E	10,350

Note: In the year that an ordained/licensed minister is moved to another location the maximum of the appropriate category may be increased by \$3,000 for that year, provided this increase is specifically approved by the committee prior to the move.

Travel Expense Allowances

	U.S.A.	Canada
Auto Travel Rates, Per Mile	US\$ 0.14	C\$ 0.14
Per Kilometer		0.084
Per Diem Rates (effective January 1, 1981)		
Full per diem	12.00	13.00
When fully entertained	4.00	4.00
Family authorized travel		
Worker and spouse	18.00	19.00
Each accompanying child	5.00	5.50
Each child traveling alone	7.00	7.50

Area Travel

Allowance maximum effective July 1, 1981

\$160.00

Area travel allowance is defined as a flat allowance for travel by administrative personnel within a restricted geographical area not less than 25 miles nor more than 50 miles in radius (from the worker's home or his place of employment) as may be defined by the employing organization. No auto mileage may be reported for trips to points within such area.

Need-Related Allowances

Health Care Assistance

For the worker and his dependents (as defined by the NADCA Health Care Policy)

- A. 90% of hospitalization insurance premiums, or
- B. 90% of hospitalization costs (including surgeons' and physicians' fees and related expenses) on annual amounts up to the equivalent of 10 times the remuneration factor in effect January 1, and

100% of the same classification of expense on annual amounts exceeding 10 times the remuneration factor in effect January 1.

Calculations under B are per individual insured (not per family unit) and are for one year beginning with the onset of the illness or event necessitating hospitalization.

- C. 75% of other health care expense as defined by the policy (see NADCA policy for details).

Scholarship Grants

Up to:

- 60% of tuition and required fees for dormitory student
- 30% of tuition and required fees for non-dormitory student

REMUNERATION SCALE FOR NORTH AMERICAN DIVISION

Percentage		GENERAL CONFERENCE
Min	Max	
	168	President
	165	General Vice President
	165	Secretary
	165	Treasurer
	165	Vice-President for North America
	163	Undersecretary
	163	Undertreasurer
142	162	Assistant Treasurer
142	162	Associate Secretary
142	162	Director of Auditing Services
142	162	Department Director
142	162	Field Secretary
141	161	Administrative Assistant to President
141	161	Executive Secretary--Board of Higher Education
141	161	Executive Secretary--K-12 Board
140	160	Administrative Assistant to Vice-President N.A.
140	160*	Associate Director of Auditing Service
140	160*	Area Director of Auditing Service
140	160	Associate Department Director
140	160	Archives and Statistics Director
140	160	Information Services Director
140	160	Controller
140	160	Personnel Director
140	160	SAWS Executive Director
137	157*	District Director of Auditing Service
137	157	Assistant Director of Auditing Service
136	156	SAWS--Deputy Director
134	154	Archives and Statistics--Assistant Director
134	154	Assistant Department Director
134	154	Assistant Secretary
134	154	SAWS--Assistant Director
134	154*	Staff Auditor
		Assistant Staff Auditor (see Business Intern)
		Accountants, Various (see section on Accountants)
134	154	Central Departmental Services Director
134	154	Curator, E. G. White Research Center
133	153	Office Services Manager

*Auditors who are not certified, or do not have CPA, CA or CIA, have a maximum one point lower than these rates.

Percentage
Min Max

GENERAL CONFERENCE--CONTINUED

		Textbook Production
133	153	Editor
130	150	Associate Editor
127	147	Assistant Editor
87	117	Editorial Assistant
130	150	Assistant Editor
96	126	Editorial Assistant
93	123	Script, Recording and Sound Technician
90	120	Recording Secretary--GC Committee
88	118	Administrative Office Assistant
88	118	Administrative Office Secretary
87	117	Chauffeur
87	117	Librarian
87	117	Telecommunications Supervisor
84	114	Micrographic Technician
84	114	Receptionist
84	114	Secretary
84	114	Shipping Clerk
82	112	Telecommunications Operator
78	108	Clerk Typist
78	108	Mail Room Clerk
78	108	Micrographic Equipment Operator
78	108	Records Clerk
78	108	Stenographer

Physicians and Dentists

142	192	Department Director
140	190	Associate Department Director

Board of Higher Education

141	161	Executive Secretary
138	158	Director, Institutional Research

Narcotics Education

134	154	Treasurer
101	131	Manager, Sales & Field Services
95	125	Manager, Supplies & Services
93	123	Director, Film Mailing Service

Percentage		GENERAL CONFERENCE--CONTINUED
Min	Max	
87	117	Research Assistant
84	114	Secretary
84	114	Shipping Clerk
78	108	Billing Clerk
		<u>Gencon Risk Management Service</u>
		Administration
142	162	President
140	160	Executive Vice-President
139	159	Senior Vice-President
138	158	Vice-President
138	158	Secretary
138	158	Treasurer
138	158	Branch Manager
136	156	Assistant Branch Manager
		Risk Management Services Division
136	156	Director of Risk Management Services
135	155	Assistant Director Risk Management Services
134	154	Manager Risk Management Services
133	153	Assistant Manager Risk Management Services
133	153	Risk Manager
		Insurance Services Division
136	156	Director Insurance Services
135	155	Assistant Director Insurance Services
135	155	Underwriting Manager
134	154	Manager Insurance Services
134	154	Actuary Statistician
133	153	Assistant Manager Insurance Services
133	153	Casualty Underwriting Manager
133	153	Property Underwriting Manager
133	153	Personal Lines Manager
132	152	Underwriter
96	126	Junior Underwriter--Certified
93	123	Junior Actuary Statistician
93	123	Junior Underwriter

Percentage
Min Max

GENERAL CONFERENCE--CONTINUED

88	118	Underwriting Assistant--Certified
86	116	Underwriting Assistant
84	114	Policy Production Supervisor--Certified
82	112	Rating Clerk
82	112	Policy Production Supervisor
82	112	Statistical Clerk
81	111	Policy Typist--Certified
78	108	Policy Typist
		Policyholders Services Division
137	157	Legal Counselor--Senior
136	156	Director Policyholders Services
135	155	Assistant Director, Policyholders Services
135	155	Claims Manager
135	155	Legal Counselor--Junior
134	154	Manager Policyholders Services
134	154	Manager Loss Control
134	154	Hospital Claims Manager
133	153	Assistant Manager Policyholders Services
133	153	Assistant Claims Manager
133	153	Manager Technical Services
133	153	Loss Control Representative
132	152	Property Appraiser
131	151	Supervisor Claims Services
86	116	Claims Examiner
84	114	Claims Assistant
		Administrative Services Division
136	156	Director Administrative Services
136	156	Controller
135	155	Director of Communication
135	155	Director Education and Research
135	155	Assistant Director Administrative Services
134	154	Manager Administrative Services
134	154	Manager--Data Processing
133	153	Assistant Manager Administrative Services

Accountants, Various (see section on Accountants)

Percentage
Min Max

GENERAL CONFERENCE--CONTINUED

132	152	Supervisor Data Processing
131	151	Programmer Data Processing
131	151	Supervisor--Office Services
91	121	Graphics Technician
91	121	Programmer Junior--Data Processing
91	121	Computer Operator
88	118	Administrative Office Assistant
88	118	Secretary--Administrative
87	117	Secretary--Certified
86	116	Secretary--Drafting Service
86	116	Head Custodian
84	114	Secretary
78	108	Stenographer
78	108	Key Punch Operator
78	108	Receptionist
78	108	Switchboard Operator
78	108	File Clerk
78	108	Librarian
78	108	Mail Clerk

Institutional Services/Esda

136	156	Manager
122	152	Assistant Manager/Treasurer
93	123	Office Manager (West)
91	121	Shipping Supervisor (West)
		Accountants, Various (see section on Accountants)
88	118	Administrative Office Secretary
87	117	Customer Service Clerk
84	114	Secretary
78	108	Receptionist/Clerk
78	108	Stenographer/Clerk

Plant Services

133	153	Plant Services Manager
96	126	Maintenance Service Manager

Percentage
Min Max

GENERAL CONFERENCE--CONTINUED

93	123	Assistant Manager
93	123	Custodial Service Manager
93	123	Security Service Manager
91	121	Cabinet Maker
91	121	Electrician
91	121	Painter
91	121	Plumber
87	117	Security Officer
84	114	Custodian
82	112	Janitor
82	112	Nightwatchman
		<u>Transportation Service</u>
134	154	Home Office Manager
133	153	Branch Manager
120	150	Assistant Branch Manager
91	121	Warehouse Foreman
88	118	Crater and Packer
88	118	Packer and Baler
84	114	Secretary
78	108	Stenographer

Percentage
Min Max

UNION CONFERENCES

142	162	President
138	158	Secretary
138	158	Treasurer
135	155	Associate Secretary
135	155	Undertreasurer
135	155	Association Manager and/or Secretary
135	155	Department Director
134	154	Assistant Treasurer
133	153	Associate Department Director
133	153	Association Field Representative
133	153	Loss Control Director
132	152	Elementary School Supervisor
131	151	Assistant Department Director
		Accountants, Various (see section on Accountants)
88	118	Certification Registrar
87	117	Administrative Office Secretary
86	116	Assistant Cashier
84	114	Custodian
84	114	Editorial Secretary
84	114	Secretary
78	108	Receptionist
78	108	Stenographer

Physicians and Dentists

184	Third Year
176	Second Year
168	First Year

(Up to 6 points may be added if board qualified)

Home Health Education Service--Union

135	155	Director
133	153	Associate Director
132	152	Treasurer
131	151	Assistant Director

Percentage
Min Max

UNION CONFERENCES--CONTINUED

119	149	Assistant Treasurer
118	148	Computer Equipment Programmer
		Department Supervisors:
117	147	Customer Service
117	147	L. E. Service
115	145	Shipping
115	145	Computer Equipment Operator
		Accountants, Various (see section on Accountants)
87	117	Administrative Office Secretary
84	114	Secretary
84	114	Shipping Clerk
84	114	Custodian
78	108	Key Punch Operator
78	108	Receptionist
78	108	Clerk

LOCAL CONFERENCES

138	158	President
134	154	Secretary-Treasurer
120	150	Association Manager and/or Secretary-Treasurer
120	150	Association Field Representative
120	150	Department Director
130	150	Ordained Minister
120	150	Superintendent of Schools
119	149	Assistant Secretary-Treasurer
119	149	Associate Department Director
119	149	Associate Superintendent of Schools
119	149	Loss Control Director
118	148	Assistant Superintendent of Schools
117	147	Assistant Department Director
117	147	Van Driver
113	143	Bible Instructor
113	143	Licensed Minister
		Accountants, Various (see Section on Accountants)
87	117	Administrative Office Secretary

Percentage
Min Max

LOCAL CONFERENCES--CONTINUED

84 114

Custodian

84 114

Secretary

78 108

Receptionist

78 108

Stenographer

Ministerial or Bible Instructor Intern:

135

In Field--After two years seminary

130

--After college or one year seminary

Physicians and Dentists

184

Third Year

176

Second Year

168

First Year

(Up to 6 points may be added if board qualified.)

Adventist Book Center

120 150

Manager

117 147

Assistant Manager

Accountants, Various (see section on Accountants)

86 116

Cashier

84 114

Secretary

Percentage
Min Max

EDUCATIONAL SYSTEM

UNIVERSITIES AND COLLEGES

		Chief Executive Officer
163		University
162		College
162		Major Administrative Officers
		University
161		College
161		Dean of School--University
146	158	Associate in Administration
144	158	Professor
125	155	Manager--Industry
128	153	Assistant in Administration
139	153	Associate Professor
125	150	Administrator of Campus Services
124	149	Associate in Campus Services
134	148	Assistant Professor
122	147	Assistant in Campus Services I
117	147	Associate Manager--Industry
118	143	Assistant in Campus Services II
109	139	Assistant Manager--Industry
120	135	Instructor

The rates of Academic Department and Division chairmen may be increased above the respective professorial rank rates to the equivalent of:

Division Chairman	2-4% of the basic remuneration factor
Department Chairman	1-2% of the basic remuneration factor

Non-teaching staff members will be paid at levels consistent with those in effect in the union conference in which the institution is located.

ADMINISTRATIVE AREA TRAVEL APPLICATION

100%	\$160	University President
100%	\$160	College President
		Major Administrative Officer:
90%	\$144	University
90%	\$144	College
60%	\$96	University--Dean of School
60%	\$96	Associate in Administration

LOMA LINDA UNIVERSITY REMUNERATION SCALE FOR
HEALTH-RELATED AREAS

1. Deans (including associate deans and assistant deans) and faculty of the health-related schools of Health, Nursing, Allied Health Professions, Basic Sciences.
2. The Remuneration Scale for Health-Related Areas with the authorized remuneration adjustment is computed as follows (includes cost of living adjustment for Loma Linda area):

University Dean rate	\$1,916.00
Plus Administrative Area Travel	96.00
	<u>\$2,012.00</u>
LLU remuneration adjustment factor of 10%	201.00
Total (rounded off)	<u>\$2,213.00</u>

3. Qualifying personnel

	Monthly	
	<u>Min.</u>	<u>Max</u>
Dean of School		\$2,213
Professor	\$1,962	2,129
Associate Professor	1,879	2,046
Assistant Professor	1,535	1,821
Instructor	1,428	1,607

Note: The rates of associate/assistant deans and department heads may be increased above the respective professorial rank to the equivalent:

Associate Dean	2-4% of the basic remuneration factor
Assistant Dean/Department Head	1-2% of the basic remuneration factor

K-12

Percentage		Maximum to be reached in six steps
<u>Min</u>	<u>Max</u>	
		Principal, with
130	150	AC
118	148	PC
		*Teachers, with
127	147	PC
120	140	**SC
100	135	BC
		Business Manager, with
128	148	+MBA
125	145	BS/A
		Director of Food Service, with
127	147	+MA
120	140	**+BA
102	132	HIEFFS
		Director of Health Service, with
126	146	+BS (RN)
110	135	+AS (RN)

Percentage
Min Max

K-12--CONTINUED

		Guidance Director
127	147	PC
120	140	***SC
		Librarian, with
127	147	PC
120	140	***SC
87	117	Registrar
		Residence Hall Dean, with
127	147	Master's in Guidance
123	143	++BA
		Accountant--same rate as local conference
100	130	Industrial Head

*Those teachers with a professional certificate who have taught 25 years or more may be granted 150% on the Scale upon recommendation of the conference Board of Education.

**To be implemented over 2 school years as follows:

	Min	Max
1981-82	110	137
1982-83	120	140

+Or equivalent experience

++To be implemented over 2 school years as follows:

	Min	Max
1981-82	110	137
1982-83	123	143

Key to Abbreviations

AC	Administrator's Certificate
BA	Bachelor's Degree
MA	Master's Degree
BC	Basic Certificate
MBA	Master's in Business Administration
PC	Professional Certificate
SC	Standard Certificate

HOME STUDY INSTITUTE

Percentage
Min Max

140	160	President
134	154	Director of Studies
134	154	Business Manager
120	150	Senior Editor
118	148	Information Services Director

Percentage

Min Max

HOME STUDY INSTITUTE--CONTINUED

95	125	Registrar
95	125	Treasurer
95	125	Production Manager
Accountants, Various (see section on Accountants)		
Teacher		
93	123	With Professional Certificate
87	117	With Standard Certificate
88	118	Editor
88	118	Examination Supervisor
86	116	Cashier
84	114	Assistant Production Manager
84	114	Custodian
84	114	Secretary
78	108	Clerk
78	108	Stenographer

PUBLISHING HOUSES

141	161	General Manager
141	161	Editor of ADVENTIST REVIEW
138	158	Assistant General Manager
138	158	Book Department Manager
138	158	Book Editor
138	158	Factory Superintendent
138	158	Periodical Editor
138	158	Periodical Department Manager
138	158	Treasurer
137	157	Associate Editor of ADVENTIST REVIEW
135	155	Advertising Coordinator
135	155	Associate Book Deptment Manager
135	155	Associate Book Editor
135	155	Associate Periodical Department Manager
135	155	Associate Periodical Editor
135	155	Branch Manager
135	155	Controller
135	155	Director of Computer Services
133	153	Assistant Book Department Manager
133	153	Assistant Book Editor
133	153	Assistant Factory Superintendent
133	153	Assistant Periodical Department Manager
133	153	Assistant Periodical Editor
133	153	Assistant Treasurer
133	153	Public Relations Director
Accountants, Various (see section on Accountants)		

Percentage
Min Max

PUBLISHING HOUSES--CONTINUED

131	151	Copy Editor
131	151	Foreman
96	126	Minor Periodical Editor
93	123	Assistant Foreman
93	123	Librarian
87	117	Administrative Office Secretary
87	117	Head Proofreader
84	114	Proofreader
84	114	Assistant Librarian
84	114	Secretary
78	108	Receptionist
78	108	Stenographer
78	108	Switchboard Operator

CHRISTIAN RECORD BRAILLE FOUNDATION

139	159	General Manager
135	155	Assistant General Manager
134	154	Editor
134	154	General Director of Field Service
134	154	Treasurer
133	153	Director of Foreign Language Service
133	153	Public Relations Director
131	151	Assistant Director of Field Services
131	151	Coordinator of Services
130	150	Area Director
101	131	Factory Superintendent
98	128	Assistant Editor
97	127	Foreman
		Accountants, Various (see section on Accountants)
93	123	Director of Library Services
91	121	Factory Worker
87	117	Administrative Office Secretary
87	117	Head Proofreader
84	114	Bible School Teacher
84	114	Assistant Librarian

Percentage

Min Max

CHRISTIAN RECORD BRAILLE FOUNDATION--CONTINUED

84	114	Custodian
84	114	Proofreader
84	114	Secretary
84	114	Stereotype Operator
78	108	Receptionist
78	108	Stenographer
78	108	Switchboard Operator

ADVENTIST MEDIA CENTER

		<u>Administrative and Service Center</u>
141	161	President
138	158	Vice President for Finance
135	155	Controller
134	154	Director of Plant Operations
96	126	Skilled Maintenance Personnel
		Accountants, Various (see section on Accountants)
88	118	Administrative Office Secretary
84	114	Secretary
84	114	Custodian
78	108	Clerk
78	108	Clerk-Typist
78	108	Receptionist
78	108	Stenographer
78	108	Switchboard Operator
		<u>Computer Department</u>
134	154	Director Computer Services
131	151	Programmer
		<u>Mailing Department</u>
134	154	Director of Mailing
		<u>Center Graphics Department</u>
134	154	Director of Center Graphics
131	151	Plant Superintendent
		<u>Transda</u>
134	154	Manager
		<u>Adventist Media Productions</u>
138	158	Manager
135	155	Assistant Manager

Percentage
Min Max

ADVENTIST MEDIA CENTER--CONTINUED

134	154	Treasurer
134	154	Director Sales/Marketing
134	154	Director Research & Development
134	154	Director Film Studio Productions
134	154	Director Sound Recording
134	154	Director Tape Duplication
		<u>Radio & Television Components</u>
139	159	Director-Speaker
138	158	Manager
137	157	Program Director-Speaker
135	155	Assistant Manager
134	154	Treasurer
134	154	Associate Director-Speaker
134	154	Program Speaker
134	154	Director of Bible School
134	154	Director of Evangelism
134	154	Director of Field Services
134	154	Director of Public Relations
134	154	Director of Station Relations
134	154	Director of Radio, TV & Film Production
134	154	Director of Trust Services
134	154	Editor of Publications
132	152	Associate Director of Public Relations
132	152	Associate Director Radio, TV & Film Productions
132	152	Evangelist
131	151	Assistant Director Radio, TV & Film Productions
131	151	Assistant Treasurer
141	151	Bible School Pastor
141	151	Organist or Pianist
131	151	Quartet Personnel
131	151	Assistant Director of Public Relations

LOMA LINDA FOODS

141	161	President
138	158	Vice President
135	155	Marketing Manager
133	153	Marketing Operations Manager
133	153	Plant Manager
133	153	Food Technologist
133	153	Registered Dietitian
133	153	Traffic Manager

Accountants, Various (see section on Accountants)

Percentage

Min Max

LOMA LINDA FOODS--CONTINUED

131	151	Chemist
131	151	Director Computer Services
131	151	District Sales Manager
131	151	Systems Analyst
130	150	Assistant Factory Superintendent
130	150	Maintenance Foreman
117	147	Factory Foreman
117	147	Sales Representative

COMPUTER PERSONNEL

135	155	Computer Services Director Major System
133	153	Computer Services Director
133	153	Computer Services Assistant Director Major System
132	152	Computer Systems Analyst Supervisor
132	152	Computer Programmer Supervisor
131	151	Computer Systems Analyst
131	151	Computer Programmer
117	147	Computer Operator Supervisor
115	145	Computer Operator
84	114	Computer Film Librarian
81	111	Key Entry Operator Supervisor
78	108	Key Entry Operator

INTERNS

135	Business Intern--Second Year
130	Business Intern--First Year
135	Communication Intern--Second Year
130	Communication Intern--First Year

MISCELLANEOUS

130	150	Adventist World Radio--Station Manager
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Bookkeeping/Accounting Definitions

The categories of accountants listed below are sufficiently varied as to permit governing committees to exercise their judgment as to the abilities of the employees and the requirements of the position. It is not anticipated

that each organization will have employees filling all categories or any specific category. Some organizations may not require anyone on the accountant level if the assistant treasurer or assistant manager is also caring for this responsibility.

Accounting Clerk--An accounting clerk is one who performs a variety of routine calculating, posting and typing duties to accomplish the accounting function. Typically, this person's education background in the area is limited to on-the-job training.

Senior Accounting Clerk--Performs similar duties as an accounting clerk but typically with minimal accounting or bookkeeping preparation such as an academy bookkeeping course or one semester in beginning accounting at the college level and/or five years of experience in similar work.

Junior Accountant--A junior accountant is one who has elementary knowledge of accounting principles and is able to apply it to limited areas of accounting procedures. This individual will normally have an AA degree in business or accounting, or equivalent work toward a BS/BA degree.

Accountant--An accountant is one who applies principles of accounting to install and/or maintain operation of the total accounting system. This individual is knowledgeable as to the reasons for, and the effect of, various accounting procedures. Typically, this individual will have a minimal BA/BS degree in accounting or business management, or a CPA.

Senior Accountant--A senior accountant is one who has abilities and training of an accountant; however, in addition he carries management and some supervisory responsibilities.

Chief Accountant--The chief accountant has abilities and background similar to the accountant and in addition has significant administrative responsibilities, including the supervision of personnel doing accounting functions.

Business Intern--A business intern is one who receives supervisory training in a variety of positions in denominational business lines. Requirements for eligibility shall include the satisfactory completion of a four-year liberal arts curriculum with a Bachelor's degree, with a major in Accountancy or Business Administration; and recommendation from the faculty of the college as to Christian experience, scholastic accomplishments, and potential for future service.

	GC University College GRMS Publishing House	Union Union-HHES Adventist Media Christian Record	Local Conf K-12 HHES IS/Esda HSI
Chief Accountant	144-154		
Senior Accountant	140-150	136-146	132-142
Accountant	134-144	130-140	126-136
Business Intern			
2nd Year	135	135	135
1st Year	130	130	130
Junior Accountant	106-126	104-124	102-122
Senior Accounting Clerk	88-118	87-117	86-116
Accounting Clerk	84-114	84-114	84-114

HOSPITAL REMUNERATION SCALE

In an effort to unify the remuneration for administrative personnel in Seventh-day Adventist hospitals and union health care corporations in the North American Division so that all benefits except scholarship grants, health care assistance and retirement benefits can be expressed in one total remuneration figure, a formula has been voted by the Annual Council for the North American Division.

To obtain the remuneration rate of the administrator, the arithmetic mean of all nurses' salary rates in a given hospital on an annual basis is multiplied by 1.9 (190% of the mean). The arithmetic mean is computed by taking the remuneration rates of all full-time nurses in a given hospital--including RNs from floor duty to head nurse--adding their salary rates, and dividing the total by the number of nurses in the group.

Each hospital makes its own computation to determine the administrator's salary on the basis of the nurses' arithmetic mean. This computation is sent to the union health-care corporation and North American Health Services Board for approval. However, because the nurses' remuneration rates are not always the most accurate indicator of the cost of living in a specific area, any hospital, if approved by its governing board, may place its administrator at a maximum of 90% of the highest denominational hospital administrator rate in the U.S. if the standard computation is less than this figure. The highest hospital administrator rate in the United States would be determined annually by the North American Health Services Board. It is further understood that the remuneration of the administrator would not be above the community rate of an administrator in a like-sized hospital in the immediate area.

The remuneration scale for other personnel in the employ of health care institutions will be determined by the respective governing boards, and rates will be set in a proper relationship to the administrator's rate and to the prevailing rates in the community.

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