

NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS

# Remuneration Scale

EFFECTIVE

JANUARY 1, 2005

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# Philosophy of Remuneration

## Introduction

In order that there may be an equitable basis for the remuneration of denominational employees, guidelines have been adopted for the Seventh-day Adventist Church.

## Philosophy

The philosophy of remuneration is predicated upon the fact that a spirit of sacrifice and dedication should mark all denominational employees irrespective of the position they hold or the department or service they represent. The work of the Church, including denominational organizations, is a mission to which lives are dedicated in selfless service.

The Church has accepted the commission given by Jesus Christ to His disciples to proclaim the gospel to the entire world. Many agencies are utilized to accomplish its spiritual task. Each employee has a responsibility to personally identify with and participate in the mission of the Church and its central objective—the salvation of humanity.

The remuneration scale is based on job classification without discrimination on the basis of race, national origin, physical disability, gender, or age.

## Objective

The objective of the denominational remuneration scale is to provide employees with an adequate income while endeavoring to provide a reasonable level of comfort.

## Economic and Geographic Variations

Remuneration factors and benefits shall be voted by the division committee for each country or geographical area, and in the local currency, based upon the cost of living for each area. Employees shall be remunerated on the basis of the church remuneration policy and practice in effect in the location or country in which they reside.

## Basic Remuneration Scale

The remuneration scale provides entry levels and maximums expressed in percentages of the remuneration factor which may, in some cases, 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 of 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 average community rate for such categories, even though these rates may be less than the entry level or maximum as stated in the remuneration scale for these specific classifications. (This provision applies to non-exempt employees as stated on page 3.)

A percent spread between entry level and maximum rates in the various categories has been incorporated in the remuneration scale. When setting rates, the following items should be taken into consideration with respect to each employee:

- ▶ Preparation, education and commitment
- ▶ Previous experience and achievement

- ▶ Years of service
- ▶ Responsibility and annual evaluations

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 Package and Allowances

The remuneration rate assigned to each employee is designed to meet his/her requirements for all living allowances, including salary, housing, utilities, auto depreciation and insurance, telephone, and professional allowance. (In Canada no auto depreciation or insurance is included in the remuneration rate.)

In addition to the remuneration package, the employee and his/her dependents may, under conditions described in the respective policy, receive the following:

- ▶ Health care assistance
- ▶ Tuition assistance on behalf of dependent children
- ▶ Additional auto insurance (does not apply in Canada)

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

## Remuneration Increments

The remuneration scale provides separate listings for the various types of organization, and the advisability of a regular plan of increments is

recognized. In order to provide a reasonable degree of uniformity it is recommended that an employee's maximum remuneration normally be achieved after the completion of between five and ten years of full service taking the following into consideration:

- ▶ Based on evaluative criteria, the increment schedule may be accelerated in recognition of special skill, responsibility, and/or exceptional productivity, or the increment period may be extended if lesser ability or rate of growth is indicated.
- ▶ Professional certification may be a requirement to reach the maximum within certain categories.

## Remuneration Adjustments

From time to time it may be necessary to either increase or decrease remuneration within this remuneration philosophy. Factors to be considered in making such adjustments will include the financial resources available, cost of living changes, competitive wages, and performance appraisals.

## Variations

Institutional—The boards/governing committees of health care institutions and health food factories, whose viability rests on their success in the commercial environment and who derive a significant majority of their income from nondenominational sources, may establish remuneration levels and/or compensation benefits (allowances) which to a limited extent reflect the prevailing remuneration level of the local environment. Such variations shall be made within criteria established by NADCOM and/or the General Conference.

## Community Remuneration Rates

### **Maximum/Community Rates for Nonexempt (Hourly) Employees**

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 of 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 average community rate for such categories, even though these rates may be less than the minimum or maximum as stated in the remuneration scale for these specific classifications. This applies to nonexempt employees or employees who are paid on an hour-time basis.

For purpose of figuring the yearly rate factor for the Service Record, employers shall, with the approval of the next higher organization, set a lower remuneration factor for nonexempt employees who are paid in harmony with community rates (see Z 35).

### **NAD Employees Based at G.C. Complex**

Rates for Exempt Positions with maximum less than 154 percent: The General Conference Human Resources Committee sets rates for exempt positions with a maximum of less than 154 percent. (This provision is applicable until June 30, 2003.)

Rates for Nonexempt Positions: The General Conference headquarters office has adopted community rates for nonexempt or hourly employees. These rates fall within grade levels. Rates for all nonexempt positions are set by the General Conference Human Resources Committee.

# Remuneration Rates and Allowances

## Categories/Remuneration Factor

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It is recognized that in certain localities it may be necessary to adjust the remuneration rate to compensate for the higher cost-of-living. This additional remuneration shall be based on data provided by a reputable company with expertise, and shall use as the major component of the study the cost of housing. The amount for qualifying areas shall be established by each entity in harmony with the provisions of NAD policies X 10.

The categories shall be defined by dividing the cost-of-living areas into 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. (This provision ends June 30, 2003, in the USA and Bermuda, and August 31, 2003, in Canada.)

The cost-of-living study generally will be done under the leadership of NADCOM, and the

assigning of areas to the various categories will be approved by NADCOM.

A union shall be granted authority to approve COL categories for the various areas of its territory based on objective COL data. In areas where General Conference institutions are located, the union shall consult with the administration of the institution and the General Conference treasury and reach a mutual agreement before making a decision that would change a COL category.

On July 1, 2003, in the US and Bermuda, and on September 1, 2003, in Canada, the implementation of the Remuneration and Cost of Living provisions of policies X10, the Remuneration Factor, and the new wage scale will take place. The union conferences will oversee and advise on the implementation of the Cost of Living within its territory.

### Remuneration Factor

July 1, 2005	September 1, 2005
U.S./BERMUDA	CANADA
US\$3,696	C\$4,111

As of July 1, 2003, the remuneration Factor (RF) is the standard base factor for denominational remuneration in NAD.

## Seminarian Remuneration Rate

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### Traditional Track

While Attending the Seminary:

30% of the Remuneration Factor

effective July 1, 2005

US\$1,109

While Participating in Evangelistic Programs:

8% of the Remuneration Factor per week for up to six (6) weeks

For Canadian and Bermuda scholarship recipients, when the spouse accompanies the seminarian but is unable to obtain a work permit, the scholarship may be increased to \$1,664 as of July 1, 2005.

See NAD *Working Policy* R 20 10 for more details regarding responsibility for benefits of Ministerial Interns.

### In Ministry Track

While attending the Seminary:

60% of the Remuneration Factor

Effective July 1, 2005

US\$2,218

## Parsonage Exclusion—USA

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The parsonage exclusion is available to ministerial employees in harmony with D 05 10.

Each union in the United States of America will be responsible for establishing a Parsonage Exclusion ceiling within its territory. The parsonage exclusion

shall not exceed 80% of the ordained minister annualized salary, including cost of Living, rounded to the nearest thousand. The total exclusion will be limited by IRS regulations such as fair rental value and actual expense.

## Manse Allowance—Canada

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Pastors and full time denominational administrators may be allowed to claim a Manse Allowance under

the Canadian Custom and Revenue Agency regulation IT 141 R (Clergy Residency Deduction).

## Travel Expense Allowances

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	USA	Canada
Auto Travel Rates: Per Mile*	US\$0.34	
Per Kilometer (up to 5,000 km per year)		C\$0.42
Per Kilometer (over 5,000 km per year)‡		0.36

\*U.S. mileage rate limited up to 90% of the latest published federal standard mileage rate, rounded up to the nearest cent. Each union in the United States is authorized to increase the mileage rate at one cent per twenty-cent increase over a \$1.90 per gallon base, not to exceed the current IRS mileage rate.

‡Entities may set lower rates per kilometer for reported travel above 24,000 kilometers per year.

Auto Travel Rates: Non-employees and Stipend Workers—

The maximum mileage rate for non-employees who do not receive insurance assistance and stipend workers shall not exceed the mileage rate allowed by the Internal Revenue Service or Revenue Canada.

Per Diem Rates

Full per diem	US\$31.00†	C\$44.00
When fully entertained	9.00	11.00
Family authorized travel:		
Worker and spouse	47.00	88.00
When fully entertained	12.00	17.00
Each accompanying child (only during a move)	14.00	20.00
Each child traveling alone	16.00	22.00

†U.S. per diem limited up to 85% of the minimum latest IRS published per diem, rounded up to the nearest dollar.

## Area Travel Allowance—USA

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The Area Travel Allowance (USA) is a monthly allowance calculated at up to a maximum of 1,000 miles times the mileage rate. In Canada the Area Travel Allowance is a flat C\$400 per month as per recommendation of the SDACC Bd.

Area travel allowance is defined as a flat allowance for travel by administrative personnel within a

restricted geographical area of not more than U.S. 50 miles and Canada 50 km in radius (100 miles/km round-trip) from the worker's home or place of employment, as may be defined by the employing organization. No auto mileage may be reported for trips to points within such area. Any variations to this policy must have North American Division Committee (NADCOM) approval.



## Need-related Allowances

### Health Care Assistance—USA

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For the full-time worker and eligible dependents (as defined by the NAD Health Care Assistance Policy) generally:

- ▶ 80% of medical costs (including inpatient and outpatient surgeries, physician office visits, and related expenses) until the employee has met out-of-pocket costs of \$2,000 single or \$4,000 family, then 100%. Additional benefits include prescriptions, dental, and vision. Dental and vision each have yearly limits and are paid at 80%.
- ▶ Calculations are for a benefit year July 1 to June 30.
- ▶ Maximum lifetime assistance per individual is \$3,000,000.
- ▶ Specific limits and different reimbursement rates are detailed in the *NAD Working Policy* and included in the official North American Division Employee Health Care Assistance policy document.

### Health Care Assistance—Canada

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Canadian employees are covered under the provincial health care plans and the additional

coverage as outlined in the denomination's Employee Family Care Plan booklet for Canada.

### Tuition Assistance—USA and Canada

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Dependent children of full-time denominational employees (as defined by the NAD Tuition Assistance Policy) who are attending denominationally owned and operated schools.

**USA** Up to:

- ▶ 70% of tuition and required fees for dormitory student
- ▶ 35% of tuition and required fees for non-dormitory student

**Canada** Where this tuition assistance is taxable to the student rather than the employee:

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

### Pension Factors

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USA Retirement Plan—US\$2,026

Canadian Retirement Plan—C\$2,132

Hospital Retirement—US\$2,135

NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS

# Remuneration Scales

Organizations Within the North American Division

Classification	Division		Union		Local Conference			
	Jan 1– Jun 30, 2003	Jul 1 2003	Jan 1-Jun 30, 2003	Jul 1 2003	Jan 1-Jun 30, 2003	Jul 1 2003	Jan 1-Jun 30, 2003	Jul 1 2003
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>
<b>MINISTERIAL</b>								
Evangelist			135	155	90	105		
Ordained Minister					130	150	87	102
Commissioned Minister (Credentialed)					130	150	87	102
Commissioned Minister (Licensed)					113	143	75	95
Licensed Minister					113	143	75	95
Van Ministry Director					113	143	75	95
Bible Instructor					113	143	75	95

<b>Ministerial Track</b>		Hire	Seminary	Post Seminary		Post Ordination			
				+1	+2	+3	+4	+5	+6
Traditional Delivery System			27 Months						
Present Scale		125	42.5	130	135	140	143	148	150
New Scale		83	30	87	90	93	96	99	102
New Delivery System			15 Months						
Present Scale		125	80	132	136	140	143	148	150
New Scale		83	53	87	90	93	96	99	102

<b>Ministerial/Bible Instructor</b>								
<b>Intern in Field</b>								
After two years of seminary						130		87
After college or one year of seminary						125		83

Classification	Division				Union				Local Conference			
	Jan 1– Jun 30, 2003		Jul 1 2003		Jan 1-Jun 30, 2003		Jul 1 2003		Jan 1-Jun 30, 2003		Jul 1 2003	
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>
<b>ADVENTIST MEDIA CENTER</b>												
AMC Manager	140	160	93	110								
AMC Associate Manager	138	158	92	108								
AMC Treasurer	137	157	91	107								
AMC Assistant Manager	135	155	90	105								
AMC Departmental Director	135	155	90	105								
AMC Associate Treasurer	134	154	89	104								
AMC Associate Department Director	133	153	89	103								
AMC Trust Officer	133	153	89	103								
AMC Assistant Treasurer	131	151	87	101								
AMC Programmer/Analyst	131	151	87	101								
AMC Assistant Department Director	131	151	87	101								
AMC Assistant Trust Officer	131	151	87	101								
AMC Supervisor II	108	138	72	92								
AMC Supervisor I	92	122	61	81								
AMC Specialist II	92	122	61	81								
AMC Specialist I	89	119		79								
AMC Administrative Office Secretary	87	117		78								
AMC Administrative Assistant	87	117		78								
AMC Audio/Studio Technician	87	117		78								
AMC Mail Clerk III	84	114		76								
AMC Secretary	84	114		76								
AMC Mail Clerk II	63	93		62								
AMC Receptionist	63	93		62								
AMC Clerk/Typist	58	88		59								
AMC Clerk	52	82		55								
AMC Mail Clerk I	52	82		55								
<b>AMC Radio/TV Components</b>												
Speaker/Director	140	160	93	110								
Manager	138	158	92	108								
Treasurer	137	157	91	107								
Associate Director/Speaker	135	155	90	105								
Department Director	135	155	90	105								
Associate Department Director	133	153	89	103								
Assistant Department Director	131	151	87	101								
Supervisor II	108	138	72	92								
Supervisor I	92	122	61	81								
Specialist II	92	122	61	81								
Specialist I	89	119	59	79								
Administrative Office Secretary	87	117	58	78								
Administrative Assistant	87	117	58	78								
Audio/Studio Technician	87	117	58	78								
Secretary	84	114	56	76								
Clerk/Typist	58	88	39	59								
Clerk	52	82	35	55								
<b>NORTH AMERICAN DIVISION</b>												
<b>EVANGELISM INSITUTE (NADEI)</b>												
Director	135	155	90	105								
Associate Director	133	153	89	103								
Business Manager	133	153	89	103								
Instructor	105	135	70	90								
Administrative Secretary	87	117	58	78								
Secretary	84	114	56	76								

Classification	<b>Division</b>		<b>Union</b>		<b>Local Conference</b>	
	Jan 1– Jun 30, 2003	Jul 1 2003	Jan 1-Jun 30, 2003	Jul 1 2003	Jan 1-Jun 30, 2003	Jul 1 2003
	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>
<b>INTERNS</b>						
Business Intern	110	125	73	83		
Communication Intern	110	125	73	83		
Information Technology Services	110	125	73	83		
<b>EDUCATION</b>						
Elementary Supervisor			152	102		
Superintendent of Schools					130	150 87 102
Associate Supervisor of Schools					130	150 87 102
Assistant Supervisor of Schools					118	148 79 99
Certification Registrar			118	79		
<b>K-12</b>						
Principal with						
AC					130	150 87 102
PC					130	150 87 102
Teachers with						
PC					130	150 87 102
SC					112	142 75* 95
BC					112	138 75* 82
Business Manager with						
MBA or equivalent experience					130	150 87 102
BS/BA					125	145 83 97
Director of Food Services						
MA or equivalent experience					130	150 87 102
BA or equivalent experience					122	142 81 95
HIEFFS					104	134 69 89
Director of Health Services						
BS (RN) or equivalent experience					128	148 85 99
AS (RN) or equivalent experience					113	138 75 92
Guidance Director with						
PC					130	150 87 102
SC					122	142 81* 95
Librarian with						
PC					130	150 87 102
SC					120	142 80* 95
Director of Public Relations with						
MBA/M in PR or equivalent experience					130	150 87 102
BS/BA or equivalent experience					120	145 80 97
Director of Development with						
MA or equivalent experience					130	150 87 102
BS/BA or equivalent experience					120	145 80* 97
Three year's experience					120	140 80 93
Registrar					87	117 58 78
Residence Hall Dean with						
MA in guidance					130	150 87 102
BA or equivalent experience					123	143 82* 95
Industrial Head					119	149 79 99

\*K-12 entry level scale for personnel with college degrees is 83%.

Classification	<b>Division</b>		<b>Union</b>		<b>Local Conference</b>	
	Jan 1– Jun 30, 2003	Jul 1 2003	Jan 1-Jun 30, 2003	Jul 1 2003	Jan 1-Jun 30, 2003	Jul 1 2003
	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>	<u>Min</u> <u>Max</u>
<b>Universities and Colleges</b>						
Chief Executive Officer						
University			163	113		
College			162	112		
Major Administrative Officers						
University			162	112		
College			161	111		
Dean of School—University			161	111		
Associate in Administration			146 158	97 108		
Professor			144 158	96 108		
Manager—Industry			125 155	83 105		
Associate Professor			140 154	93 104		
Assistant in Administration			128 153	85 103		
Assistant Professor			130 150	87 102		
Administrator of Campus Services			125 150	83 100		
Associate in Campus Services			124 149	83 99		
Associate Manager—Industry			119 149	79 99		
Assistant in Campus Services I			122 147	81 98		
Assistant Manager—Industry			117 147	78 98		
Assistant in Campus Services II			118 143	79 95		
Instructor			120 135	80 90		
<b>Physicians/Dentists</b>						
Third Year			164 184	114 134	164 184	114 134
Second Year			156 176	106 126	156 176	106 126
First Year			148 168	99 118	148 168	99 118
<b>HOME HEALTH EDUCATION</b>						
Director			135 155	90 105		
Associate director			133 153	89 103		
Treasurer			132 152	88 102		
Assistant Director			131 151	87 101		
Assistant Treasurer			119 149	79 99		
Computer Equipment Programmer			118 148	79 99		
Department Supervisor—Customer Service			117 147	78 98		
Department Supervisor—LE Service			117 147	78 98		
Shipping			115 145	77 97		
Computer Equipment Operator			115 145	77 97		
Administrative Office Secretary			87 117	58 78		
Secretary			84 114	56 76		
Shipping Clerk			84 114	56 76		
Custodian			84 114	56 76		
Receptionist			78 108	52 72		
Clerk			78 108	52 72		

Classification	<b>Division</b>				<b>Union</b>				<b>Local Conference</b>				
	Jan 1– Jun 30, 2003		Jul 1 2003		Jan 1-Jun 30, 2003		Jul 1 2003		Jan 1-Jun 30, 2003		Jul 1 2003		
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	
<b>ADVENTIST BOOK CENTER</b>													
ABC Manager										130	150	87	102
ABC Assistant Manager										117	147	78	98
ABC Branch Manager										115	145	77	97
Cashier										86	116	57	77
Secretary										84	114	56	76
Shipping Clerk										84	114	56	76
Clerk (Office/Sales)										78	108	52	72
Receptionist										78	108	52	72
<b>ADMINISTRATION, DEPARTMENTS, SERVICES</b>													
President		165		115	142	162	95	112	138	158	92	108	
Secretary	142	162	95	112	138	158	92	108	134	154	89	104	
Treasurer	142	162	95	112	138	158	92	108	134	154	89	104	
Vice President	141	161	94	111	137	157	91	107	133	153	89	103	
Administrative Assistant to President	140	160	93	110	135	155	90	105	130	150	87	102	
Undertreasurer					136	156	91	106	130	150	87	102	
Associate Secretary	140	160	93	110	134	154	89	104	130	150	87	102	
Associate Treasurer	140	160	93	110	134	154	89	104	130	150	87	102	
Field Secretary	140	160	93	110									
Association Manager/Secretary					135	155	90	105	130	150	87	102	
Association Field Representative					133	153	89	103	130	150	87	102	
Loss Control Director					133	153	89	103	119	149	79	100	
Department Director	140	160	93	110	135	155	90	105	130	150	87	102	
Associate Department Director	138	158	92	108	133	153	89	103	130	150	87	102	
Assistant Department Director	134	154	89	104	131	151	87	101	117	147	78	98	
<i>Liberty</i> Editor	140	160	93	110									
<i>Liberty</i> Associate Editor	136	156	91	106									
ASI Secretary/Treasurer	140	160	93	110									
PSI Director	140	160	93	110									
PSI Associate Director	138	158	92	108									
ARN Director	138	158	92	108									
PSI Assistant Director	134	154	89	104									
Director of Accounting	135	155	90	105									
Assistant Treasurer	134	154	89	104	130	150	87	100	117	147	78	99	
Van Driver									117	147	78	98	

Classification	Division				Union				Local Conference			
	Jan 1– Jun 30, 2003		Jul 1 2003		Jan 1-Jun 30, 2003		Jul 1 2003		Jan 1-Jun 30, 2003		Jul 1 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max

	NAD* University College				Union Union HHES				Local Conference K-12 HHES							
Chief Accountant	134	154	89	104												
Senior Accountant	130	150	87	100	116	146	77	97	112	142	75	95				
Accountant	114	144	76	96	110	140	73	93	106	136	71	91				
Junior Accountant	96	126	64	84	94	124	63	83	92	122	61	81				
Senior Accounting Clerk	88	118	59	79	87	117	58	78	86	116	57	77				
Accounting Clerk	84	114	56	76	84	114	56	76	84	114	57	76				
Executive Assistant (Administrative Secretary III)	Community Wages															
Administrative Assistant (Administrative Secretary I/II, Office Assistant II)					88	118	59	79	88	118	59	79				
Assistant Cashier					86	116	57	77								
Administrative Office Secretary					87	117	58	78	87	117	58	78	87	117	58	78
Editorial Secretary					84	114	56	76								
Department Secretary (Secretary II; Office Assistant I)					84	114	56	76	84	114	56	76	84	114	56	76
Custodian					84	114	56	76	84	114	56	76	84	114	56	76
Secretary					84	114	56	76	84	114	56	76	84	114	56	76
Clerk					82	112	55	75	82	112	55	75	82	112	55	75
Receptionist					78	108	52	72	78	108	52	72	78	108	52	72

\*Refer to "Remuneration Rates: NAD Employees Based at G.C. Complex" community rate (page 3).

**\*Information Technology Services**

ITS Director, Major System	135	155	90	105				
ITS System Director	133	153	89	103				
ITS Assistant director, Major System	133	153	89	103				
System Analyst/Programmer Supervisor	132	152	88	102				
System Analyst/Programmer	131	151	87	101				
Network/Database/Web Administrator	131	151	87	101				
Web Support Specialist	110	140	73	93				
ITS Support Specialist	110	140	73	93				
ITS Intern	110	125	73	83				

\*NOTE: Local conferences should not pay Information Technology Services personnel in excess of 150 percent.

**Retirement**

Administrator, Retirement Plans	140	160	93	110				
Associate Administrator, Retirement Plans	138	158	92	108				
Assistant Administrator, Retirement Plans	134	154	89	104				

## Category Definitions

### Bookkeeping/Accounting

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#### **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 persons' 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 the abilities and training of an accountant; however, in addition he/she 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.



## **Interns**

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### **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.

### **Communication Intern**

A communication intern is one who receives supervisory training in a variety of positions in denominational communication lines. Requirements for eligibility shall include college graduation with at least a major or minor in the areas of communication, and a major or minor in a complimentary field, and a recommendation by the communication professor and one other faculty member of the college where he/she graduated and with whom he/she has worked closely.

### **Information Technology Intern**

An information technology intern is one who receives supervisory training in a variety of positions in denominational computer lines. Requirements for eligibility to these internships shall include the satisfactory completion of a minimum of a two-year liberal arts curriculum with at least an Associate's degree with a major or minor in computer science, information systems or other related field; or the completion of an approved computer certification, i.e., Novell and/or Microsoft, and recommendations from the computer professor where the intern graduated and one other instructor with whom he/she has worked closely.

## Hospital Remuneration Scale

The compensation policy for administrative personnel in Seventh-day Adventist hospitals and regional health care organizations is an extension of the compensation policy for all other employees of the hospitals. Employees' compensation is generally based upon community rates. This is necessary in order to staff the hospitals with sufficient numbers of qualified people who have the technical and professional skills required in a hospital today. In establishing compensation levels for administrative personnel, an endeavor is made to recognize market compensation levels to an extent, but not fully. Administrative personnel are, in most cases, paid at the lowest end of the range of salaries paid in the general hospital marketplace. This practice blends the policy of paying hospital employees at community rates with the church's compensation philosophy.

Compensation for health care administrators is based upon a periodic market survey by a qualified, independent compensation consultant. The survey

covers thousands of community hospitals, including areas in which Adventist hospitals are located. A reference point is selected from the survey data. This reference point is the minimum salary found in the survey for administrators of hospitals with gross revenue over \$100 million annually. The reference point forms the base from which a salary scale is developed. The scale is an equitable way of recognizing responsibility levels and job complexity. Points on the scale are generally related to hospital size and complexity. The reference point represents the maximum salary for larger hospitals, with two exceptions. Additions to the reference point can be made for:

- ▶ 10% for high cost-of-living locations, applicable to any size hospital.
- ▶ An additional 10% for the three largest hospitals (Loma Linda University Medical Center, Florida Hospital, and Kettering Medical Center).

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