

APR 2 1987

# REMUNERATION SCALE

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

*Effective January 1, 1987*

## CONTENTS

Philosophy of Remuneration	1, 2
The Basic Remuneration Scale	2
Remuneration Scale Provisions	3
Remuneration	3-6
Remuneration Rates	4-6
General Conference, Bureaus and Services	7-12
Union Conference	13, 14
Local Conference	14-16
Educational System	17-21
Administrative Area Travel Application	18
Loma Linda University, Remuneration Scale for Health-Related Areas	19
Publishing Houses	21, 22
Christian Record Braille Foundation	23
Adventist Media Center	23, 24
Loma Linda Foods	25
Computer Personnel	26
Interns, Business and Communication	26
Bookkeeping/Accounting Definitions	27, 28
Hospital Remuneration Scale	28, 29
Index	30

## PHILOSOPHY

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 prevailing 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 spirit of nondiscrimination, equal pay, and other requirements, as well as being in conformity 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 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 fifteen 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 organization. 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 employee's remuneration may ordinarily be at the maximum for his category after the completion of five or six years of regular full-time service.

Three 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.
3. Professional certification may be a requirement to reach the maximum of certain categories.

### REMUNERATION

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 or his/her dependent children may, under conditions described in the respective policy, receive the following:

- a. Health care assistance
- b. Tuition assistance 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. This applies to non-exempt employees or employees who are paid on an hour-time basis.

## 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, 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 NADCOM 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 NADCOM and the assigning of areas to the various categories will be approved at the Annual Spring Meeting of NADCOM.

Category	July 1, 1987	
	U.S.A.	Canada
A	\$1,390	\$1,650
B	1,430	1,690
C	1,470	1,730
D	1,510	1,770
E	1,550	1,810
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 NADCOM.

### Ministerial Scholarship Rate

#### Ministerial Scholarship Rate

While attending Seminary

Effective July 1, 1987

\$ 590.00

While attending NADEI or

Other 8th/9th Quarter Programs

Effective January 1, 1987

1,742.00

Effective July 1, 1987

1,807.00

For Canadian and Bermuda scholarship recipients, when wives accompany the Intern but are unable to obtain work permits, the scholarship may be increased to \$1,180.00 as of July 1, 1987.

### Parsonage Exclusion

Recommended Parsonage Exclusion ceilings (effective January 1, 1987):

<u>Category</u>	<u>Parsonage Exclusion</u>
A	\$11,000
B	11,750
C	12,500
D	13,250
E	14,000

The above category maximums for parsonage exclusion are guidelines. Each union in the North American Division will be responsible for establishing a ceiling within its territory.

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 approved by the committee prior to the move.

### Travel Expense Allowances

	<u>U.S.A.</u>	<u>Canada</u>
Auto Travel Rates, Per Mile	US\$ 0.16	C\$ 0.16
Per Kilometer		0.10
Exceptions: Alaska and California	0.17	
Hawaii	0.18	
Per Diem Rates (effective January 1, 1987)		
Full per diem	16.00	19.00
When fully entertained	4.00	4.00
Family authorized travel		
Worker and spouse	24.00	28.50
When fully entertained	6.00	7.00
Each accompanying child	7.00	8.00
Each child traveling alone	9.00	10.00

### Area Travel

Allowance maximum effective January 1, 1987 US\$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 full-time worker and his dependents (as defined by the NAD 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. Maximum lifetime assistance per individual is \$1,000,000.

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

**Tuition assistance** in denominationally owned-and-operated schools for dependents of full-time denominational employees (as defined by the NAD Tuition Assistance Policy)

Up to:

- 70% of tuition and required fees for dormitory student
- 35% 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	President for North America
	163	Undersecretary
	163	Undertreasurer
142	162	Associate Treasurer
142	162	Associate Secretary
142	162	Department Director
142	162	Director--Auditing Service
142	162	Director--Philanthropic Service for Institutions
142	162	Director--World Food Service
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 President for North America
140	160*	Area Director--Auditing Service
140	160	Associate Department Director
140	160*	Associate Director--Auditing Service
140	160	Associate Executive Secretary and Director of Institutional Research--Board of Higher Education
140	160	Controller
140	160	Director--Archives and Statistics
140	160	Director--Information Systems Services
140	160	Director--Personnel
140	160	Executive Secretary and Treasurer--ASI
140	160	Senior Editor--Church Ministries
138	158	Director, Institutional Research--Board of Higher Education
138	158	Research Scientist--Health/Temperance Department
137	157*	Assistant Director--Auditing Service
137	157	Associate Administrator--NAD Retirement Plans
137	157	Director, Media Services--Communications Department
137	157*	District Director--Auditing Service
136	156	Assistant Director, Systems Development--Information Systems Services
136	156	Director--Ministerial Association Field Services

\*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

134	154	Assistant Department Director
134	154	Assistant Director--Archives and Statistics
134	154	Assistant Director, Operations--Information Systems Services
134	154	Assistant Director--Philanthropic Service for Institutions
134	154	Assistant Secretary
		Assistant Staff Auditor (see Business Intern)
134	154	Curator--E. G. White Research Center
134	154	Director--Central Departmental Services
134	154*	Staff Auditor
		Accountants, Various (see section on Accountants)
133	153	Office Services Manager
		Textbook Production
		Editor
133	153	Associate Editor
130	150	Assistant Editor
117	147	Editorial Assistant
87	117	
130	150	Assistant Editor--Periodicals
115	145	ISS Resource Coordinator for Maintenance
115	145	ISS Resource Coordinator for Training
110	140	Coordinator, Client Services--Philanthropic Service for Institutions
102	132	Assistant for Records Management--Archives and Statistics
96	126	Editorial Assistant--Periodicals
93	123	Script, Recording and Sound Technician
93	123	Telecommunication Supervisor
91	121	Assistant to Manager--CDS
90	120	Recording Secretary--GC Committee
88	118	Administrative Office Assistant
88	118	Administrative Office Secretary
87	117	Chauffeur
87	117	Librarian
84	114	Micrographic Technician
84	114	Receptionist
84	114	Secretary
84	114	Shipping Clerk

Percentage		GENERAL CONFERENCE--CONTINUED
Min	Max	
82	112	Mail Truck Driver
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
<u>Physicians and Dentists</u>		
172	192	Department Director
170	190	Associate Department Director
<u>Narcotics Education</u>		
134	154	Treasurer
130	150	Director, Marketing
101	131	Manager, Sales & Field Services
93	123	Director, Film Mailing Service
87	117	Research Assistant
84	114	Secretary
84	114	Shipping Clerk
78	108	Billing Clerk
<u>Adventist Review</u>		
142	162	Editor
137	157	Associate Editor
135	155	Managing Editor
133	153	Assistant Editor
<u>Adventist Development and Relief Agency</u>		
142	162	President/Executive Director
140	160	Executive Vice President
140	160	Vice President for Finance
140	160	Assistant to Executive Director
140	160	Director for Services
137	157	Controller
134	154	Assistant Director

Percentage  
Min Max

GENERAL CONFERENCE--CONTINUED

Adventist Development and Relief Agency--Continued

133	153	Computer Services Director
110	140	Warehouse Manager
96	126	Publications Editor
93	123	Supervisor Warehouse and Freight
91	121	Foreman, Warehouse
91	121	Supervisor, Donor Relations
88	118	Administrative Office Assistant
88	118	Administrative Office Secretary
88	118	Program Assistant
88	118	Crater/Packer
87	117	Audio-Visual Librarian
87	117	Editorial Assistant
84	114	Secretary
78	108	Clerk
78	108	Receptionist

Risk Management Service

142	162*	Director
140	160*	Associate Director
139	159*	Regional Director
138	158*	Associate Regional Director
137	157*	Controller
137	157*	Manager, Service Office
137	157*	Senior Legal Counsel
136	156	Division Director
135	155	Associate Division Director
135	155	Manager, Division
134	154	Assistant Director
134	154	Associate Manager Service Office
134	154*	Legal Counsel
134	154	Manager, Department

\*Those not having professional designations CPCU, CLU, CPA, CIH, RS, or JD (with State Bar membership) have a maximum one percentage point lower than the maximum possible remuneration rate.



Percentage  
Min Max

GENERAL CONFERENCE--CONTINUED

Risk Management Service, Continued

133	153	Assistant Manager, Department
133	153	Representative
133	153	Specialist
133	153	Systems Analyst
131	151	Programmer Analyst
115	145	Associate Representative
115	145	Associate Specialist
115	145	Graphic Arts Designer
115	145	Programmer
115	145	Supervisor, Office Services
110	125	Interns
94	124	Assistant Representative
94	124	Assistant Specialist
94	124	Office Services Assistant
93	123	Custodial Services Supervisor
91	121	Computer Operator
88	118	Administrative Office Assistant
88	118	Administrative Secretary
86	116#	Technical Assistant
84	114	Policy Processor
84	114	Receptionist
84	114#	Secretary
78	108#	Clerk
78	108	Janitor
73	76	Janitor (Work Study)
	**	Special Representative
		<u>Adventist World Purchasing Service</u>
136	156	Director
122	152	Assistant Director
88	118	Administrative Office Secretary
87	117	Customer Service Clerk

#Two percent more for certification

\*\*Contract (\$280.00 BI-Weekly)

Percentage  
Min Max

GENERAL CONFERENCE—CONTINUED

Advertiser World Purchasing Service, Continued

84 114

Secretary

78 108

Receptionist/Clerk

78 108

Stenographer/Clerk

Plant Services

133 153

Plant Services Manager

115 145

Assistant Plant Services 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

Transportation and International Personnel Service

134 154

Home Office Manager

133 153

Branch Manager

130 150

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
137	157	Vice-President
135	155	Assistant to the President
135	155	Associate Secretary
135	155	Association Manager and/or Secretary
135	155	Department Director
135	155*	Undertreasurer
134	154	Associate 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
130	150	Assistant Treasurer
		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
		<u>Physicians and Dentists</u>
164	184	Third Year
156	176	Second Year
148	168	First Year

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

\*Where there are two associates or assistants in addition to the undertreasurer.



Percentage  
Min Max

UNION CONFERENCES—CONTINUED

Home Health Education Service—Union

135	155	Director
133	153	Associate Director
132	152	Treasurer
131	151	Assistant Director
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
133	153	Vice-President
130	150	Assistant to the President
130	150	Associate Department Director
130	150	Associate In Pastoral Care--Credentialed
130	150	Associate Superintendent of Schools
130	150	Association Field Representative
130	150	Association Manager and/or Secretary-Treasurer
130	150	Department Director
130	150	Ordained Minister
130	150	Superintendent of Schools

Percentage  
Min Max

LOCAL CONFERENCES—CONTINUED

130	150*	Undertreasurer
119	149	Associate Secretary-Treasurer
119	149	Loss Control Director
118	148	Assistant Superintendent of Schools
117	147	Assistant Department Director
117	147	Van Driver
116	146	Assistant Secretary-Treasurer
113	143	Associate In Pastoral Care--Licensed
113	143	Bible Instructor
113	143	Licensed Minister
		Accountants, Various (see section on Accountants)
87	117	Administrative Office Secretary
84	114	Custodian
84	114	Secretary
78	108	Receptionist
78	108	Stenographer
		Ministerial or Bible Instructor Intern:
		In Field
	130	After two years seminary
	125	After college or one year seminary
		<u>Physicians and Dentists</u>
164	184	Third Year
156	176	Second Year
148	168	First Year
		(Up to 6 points may be added if board qualified.)
		<u>Adventist Book Center</u>
120	150	Manager
117	147	Assistant Manager
115	145	Branch Manager
		Accountants, Various (see section on Accountants)

\*Where there are two associates or assistants in addition to the undertreasurer.

Percentage  
Min    Max

Adventist Book Center, Continued

100	130	Field Representatives
86	116	Cashier
84	114	Secretary
84	114	Shipping Clerk
78	108	Clerk (Office and Sales)
78	108	Receptionist
78	108	Stenographer



Percentage  
Min Max

EDUCATIONAL SYSTEM

UNIVERSITIES AND COLLEGES

		Chief Executive Officer
163		University
162		College
		Major Administrative Officers
162		University
161		College
		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 area remuneration factor
Department Chairman	1-2%	of the basic area 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 as follows:

	Percentages		10% Adjustment Factor	Adjusted Percentages	
	Min.	Max.		Min.	Max.
Dean of School		161	16		177
Professor	144	158	16	160	174
Associate Professor	139	153	15	154	168
Assistant Professor	134	148	4	138	152

Note: The rate 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 area remuneration factor
Assistant Dean/Department Head	1-2% of the basic area remuneration factor

**K-12**

Percentage		Maximum to be reached in six steps
Min	Max	
		Principal, with
130	150	AC
118	148	PC
		*Teachers, with
127	147	PC
110	140	SC
110	135	BC
		Business Manager, with
128	148	+MBA
125	145	BS/A



Percentage  
Min Max

K-12—CONTINUED

127	147	Director of Food Service, with +MA
120	140	+BA
102	132	HIEFFS
126	146	Director of Health Service, with +BS (RN)
110	135	+AS (RN)
127	147	Guidance Director, with PC
120	140	SC
127	147	Librarian, with PC
120	140	SC
87	117	Registrar
127	147	Residence Hall Dean, with 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. This will also apply to such teachers serving as associate or assistant superintendents of schools.

+Or equivalent experience

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

## Percentage

Min Max

## HOME STUDY INTERNATIONAL

142	162	President
134	154	Director of Studies
134	154	Business Manager
131	151	Information Services Director
130	150	Senior Editor
130	150	Assistant Business Manager/Treasurer
110	140	Office Services/Plant Manager
95	125	Registrar
		Accountants, Various (see section on Accountants)
		Teacher
127	147	With Professional Certificate
110	137	With Standard Certificate
91	121	Book Department Supervisor
91	121	Printer
88	118	Editor
88	118	Assistant Registrar
88	118	Administrative Office Secretary
86	116	Cashier
84	114	Editorial Typist
84	114	Secretary
81	111	Teacher's Assistant
78	108	Clerk
78	108	Stenographer
78	108	Janitor

## PUBLISHING HOUSES

142	162	President
138	158	Vice-President
137	157	Editor of Major Periodicals
136	156	Assistant to Vice-President
136	156	Undertreasurer

Percentage  
Min Max

PUBLISHING HOUSES—CONTINUED

135	155	Advertising Coordinator
135	155	Associate Book Editor
135	155	Associate Periodical Editor
135	155	Branch Manager
135	155	Controller
135	155	Director of Computer Services
135	155	Marketing Representative
135	155	Personnel Director
134	154	Assistant Treasurer
133	153	Assistant Book Editor
133	153	Assistant Marketing Representative
133	153	Assistant Periodical Editor
133	153	Production Assistant
133	153	Public Relations Director
		Accountants, Various (see section on Accountants)
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



Percentage  
Min    Max

**CHRISTIAN RECORD BRAILLE FOUNDATION**

142	162	President
138	158	Vice-President, Finance
135	155	Controller
135	155	Director, Deaf Service
135	155	Director, Development and P/R
135	155	Director, Field Service
135	155	Director, Marketing Service
135	155	Editor
133	153	Assistant Director, Field Service
133	153	Branch Manager, Canada
132	152	Area Director
131	151	Data Processing Director
131	151	Production Manager

**ADVENTIST MEDIA CENTER**

Administrative and Service Center

142	162	President
138	158	Vice-President for Finance
134	154	Director for Accounting
134	154	Director of Audio Services
134	154	Director of Center Graphics
134	154	Director of Information Services
134	154	Director of Plant Operations
134	154	Director of Studio Services
134	154	Director of Transda Advertising
131	151	Assistant Director of Audio Services
131	151	Assistant Director of Information Services
131	151	Assistant Director of Studio Services
131	151	Assistant Director of Transda Advertising
131	151	Graphics Superintendent
131	151	Personnel Officer
131	151	Programmer/Analyst
96	126	Skilled Maintenance Personnel
		Accountants, Various (see section on Accountants)
88	118	Administrative Office Secretary
84	114	Secretary
84	114	Custodian

Percentage  
Min Max

ADVENTIST MEDIA CENTER--CONTINUED

Administrative and Service Center--Continued

78	108	Clerk
78	108	Clerk-Typist
78	108	Receptionist
78	108	Stenographer
78	108	Switchboard Operator

Radio & Television Components

139	159	Director/Speaker
138	158	Manager
134	154	Associate Director/Speaker
134	154	Director of Bible School
134	154	Director of Field Services
134	154	Director of Production
134	154	Director of Public Relations
134	154	Director of Station Relations
134	154	Director of Trust Services
134	154	Editor of Publications
134	154	Program Producer
134	154	Treasurer
132	152	Associate Department Director
131	151	Assistant Department Director
131	151	Musician

Percentage  
Min Max

LOMA LINDA FOODS

142	162	President
138	158	Vice-President
135	155	Accounts Controller
135	155	Plant Manager
134	154	Research & Development Controller
134	154	Quality Assurance Director
133	153	Accountants (see section on Accountants)
132	152	Regional Sales Manager
132	152	Traffic Manager
131	151	Assistant Plant Manager
131	151	Chemist
131	151	Food Technologist
131	151	Microbiologist
131	151	Registered Dietician
130	150	District Sales Manager
130	150	Maintenance Foreman
130	150	Purchasing Manager
117	147	Factory Foreman
117	147	Sales Representative
87	117	Administrative Secretary
84	114	Cashier
84	114	Clerk
84	114	Computer Operator
84	114	Secretary
78	108	Assistant Cashier
78	108	Clerk-Typist
78	108	Receptionist
78	108	Stenographer
78	108	Switchboard Operator



Percentage  
Min Max

**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**

110	125	Business Intern
110	125	Communication Intern

## 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 <u>Christian Record</u>	Union Union HHEs <u>Adventist Media</u>	Local Conf K-12 HHEs AMPS HSI
Chief Accountant	134-154		
Senior Accountant	130-150	126-146	122-142
Accountant	124-144	120-140	116-136
Business Intern	110-125	110-125	110-125
Junior Accountant	106-126	104-124	102-122
Senior Accounting Clerk	88-119	88-117	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 tuition assistance, 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.

1. Nine benchmark hospitals shall be selected by Adventist Health Systems/US. There shall be two of the larger hospitals from each division of the health system, with one from each union, and the Loma Linda Medical Center. (It is suggested that the White Memorial Hospital or Glendale Adventist Medical Center not be used due to their high historic salary increases.)
2. The last two pay periods in March of each year shall be used as a comparison from year to year. For these pay periods the dollars and hours shall be adjusted so that premium time, incentive time, all extra time and the hours and pay of major administrative personnel is deducted.
3. An average hourly rate shall be computed for each of the nine benchmark hospitals for the two pay periods in March of the current year which are compared with the two pay periods of the previous year. The average hourly rates for the hospitals are listed, added, and then divided by nine to produce the composite average hourly rate. The difference in this rate for the two years is converted to a percentage of change.
4. The hospital administrative salary rate shall be updated annually by multiplying the previous year's rate by a figure equivalent to 100 plus the percentage of change (i.e.  $8.25\% = 108.25\%$ ).
5. An affidavit signed by the chief personnel officer, the chief financial officer, and the chief executive officer, shall be completed by each hospital verifying their computation. The nine hospitals are to submit a copy of their computation and affidavit to their corporate office no later than May 15 of each year. That computation is to be forwarded to the office of the chairman of the board and the president of Adventist Health System/US.



6. The salaries of major administrative personnel of the Glendale Adventist Medical Center and the White Memorial Hospital may be up to 10% high than the maximum salaries provided by the regular formula and shall be approved by the Board of Adventist Health System/US.

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.

## INDEX

Administrative Area Travel Application .....	18
Adventist Book Center .....	15, 16
Adventist Media Center .....	23, 24
Allowances and Rates, Current .....	4-6
Area Travel .....	5
Basic Remuneration Scale, The .....	2
Bookkeeping/Accounting Definitions .....	27, 28
Christian Record Braille Foundation .....	23
Computer Personnel .....	26
Contents .....	1
Educational System .....	17-21
Home Study International .....	21
Hospital Remuneration .....	28, 29
Interns .....	26
K-12 .....	19, 20
Loma Linda Foods .....	25
Loma Linda University, Health-Related Areas .....	19
Maximum Remuneration and Community Rates .....	3
Ministerial Scholarship Rate .....	4
Need-Related Allowances .....	6
Parsonage Exclusion, Maximum .....	5
Philosophy of Remuneration .....	1, 2
Publishing Houses .....	21, 22
Remuneration Factors, Allowances and Rates .....	4-6
Remuneration, General Application .....	3
Remuneration Increments .....	3
Remuneration Rates, Maximum and Community .....	3
Remuneration Scale for North American Division .....	7-29
Adventist Book Center .....	15, 16
Adventist Development and Relief Agency .....	9, 10
Adventist Media Center .....	23, 24
Adventist World Purchasing Service .....	11, 12
Christian Record Braille Foundation .....	23
Colleges .....	17
Computer Personnel .....	26
Educational System .....	17-21
General Conference .....	7-12
Home Health Education Service .....	14
Home Study International .....	21
Interns, Business and Communication .....	26
K-12 .....	19, 20
Local Conferences .....	14-16
Loma Linda Foods .....	25
Loma Linda University, Health-Related Areas .....	19
Publishing Houses .....	21, 22
Risk Management Service .....	10, 11
Union Conferences .....	13, 14
Universities .....	17
Remuneration Scale Provisions .....	3
Travel Expense Allowances .....	5

