

LF4560

REMUNERATION SCALE

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

Effective January 1, 1990

FEB 6 1990

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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 FOR NON-EXEMPT OR HOUR-TIME 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 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 non-exempt employees or employees who are paid on an hour-time basis.

Employers may, 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). This plan shall be monitored to make sure that employees who are paid according to the lower remuneration factors do not have a higher percentage and thereby a higher yearly rate factor than employees who are paid according to the regular NADCOM-approved remuneration factor. This provision shall be effective January 1, 1988.

Example:

1. A conference is paying its office secretaries 105 percent of the current Category A remuneration factor of \$1,600. This amounts to a monthly rate of \$1,680 and a yearly rate factor of 1.00.

2. In order for the secretaries of this conference to qualify for the same yearly rate factor (1.06) as those who are being paid according to the General Conference remuneration scale (114 percent) they should be paid 114 percent of a lower remuneration factor or \$1,326 ($105/114 \times \$1,600 = \$1,474$).

3. The secretary would receive the same dollar amount - 114 percent \times \$1,474 = \$1,680.

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-housing. 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 NADCOM in counsel with the field.

The categories shall be defined by dividing the cost-of-housing 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-housing 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 COH categories for the various areas of its territory based on objective housing-cost 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 COH category.

At the end of the year, the unions shall submit to the North American Division Treasurer a report on the changes in COH categories that have been implemented during the year.

<u>Category</u>	July 1, 1990	
	<u>U.S.A.</u>	<u>Factor</u> <u>Canada</u>
A	\$1,600	C\$1,921
B	1,670	2,026
C	1,750	2,141
D	1,835	2,267
E	1,930	2,408
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, 1990	\$ 680.00
While attending NADEI or	
Other 8th/9th Quarter Programs	
Effective July 1, 1990	\$2,080.00

For Canadian and Bermuda scholarship recipients, when wives accompany the intern but are unable to obtain work permits, the scholarship may be increased to \$1,360.00 as of July 1, 1990.

Parsonage Exclusion

The parsonage exclusion is available only to ordained and licensed ministers or to commissioned ministers who are associates in pastoral care.

Recommended Parsonage Exclusion ceilings (effective January 1, 1989):

<u>Category</u>	<u>Parsonage Exclusion</u>
A	\$12,000
B	13,000
C	14,000
D	15,000
E	16,000

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/or because of the move purchases a home in another location, the maximum of the

appropriate category may be increased by \$3,000 for that year, provided the move and increase is approved by the committee prior to the move or purchase. The total exclusion is limited by IRS regulations such as fair rental value and actual expense.

<u>Travel Expense Allowances</u> (Effective Jan. 1, 1990)	<u>U.S.A.</u>	<u>Canada</u>
Auto Travel Rates, Per Mile	US\$ 0.18	
Per Kilometer		C\$ 0.25
Per Diem Rates (effective January 1, 1990)		
Full per diem	18.00	24.00
When fully entertained	5.00	5.00
Family authorized travel		
Worker and spouse	27.00	36.00
When fully entertained	7.00	8.00
Each accompanying child	8.00	9.00
Each child traveling alone	9.00	12.00

Area Travel

Allowance maximum effective January 1, 1990 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. Any variations to this policy must have NADCOM approval.

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 hospitalization costs incurred within a twelve-month calendar year. In the event that the date of the incident necessitating the hospitalization occurs during the last three months of the calendar year, it will not be necessary for the employee to again satisfy the deductible during the succeeding calendar year if further

hospitalization is necessary for the same health problem. 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: Dependent children of full-time denominational employees (as defined by the NAD Tuition Assistance Policy) who are attending denominationally owned and operated schools.

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, Studio Services--Communications Department
137	157*	District Director--Auditing Service
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*	Staff Auditor
133	153	Plant Services Manager
		Accountants, Various (see section on Accountants)
		Textbook Production
133	153	Editor
130	150	Associate Editor
117	147	Assistant Editor
87	117	Editorial Assistant
115	145	ISS Resource Coordinator for Maintenance
115	145	ISS Resource Coordinator for Training
102	132	Assistant for Records Management—Archives and Statistics
96	126	Editorial Assistant—Periodicals
88	118	Administrative Office Assistant
88	118	Administrative Office Secretary
84	114	Receptionist
84	114	Secretary
		<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

GENERAL CONFERENCE—CONTINUED

Percentage		
Min	Max	
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
133	153	Computer Services Director
115	145	Technical Assistant
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

GENERAL CONFERENCE—CONTINUED

Percentage		
Min	Max	
		<u>Risk Management Service</u>
142	162*	Executive Director
140	160*	Associate Executive Director
138	158*	Assistant Executive Director
137	157*	Controller
137	157*	Division Director
137	157	Branch Manager
136	156*	Legal Counsel
136	156	Administrative Assistant to Executive Director
135	155	Administrative Assistant to Associate Executive Director
135	155	Associate Division Director
134	154	Assistant Division Director
134	154	Field Office Manager
133	153	Specialist
131	151	Systems Analyst
131	151	Programmer Analyst
125	145	Associate Specialist
115	145	Programmer
115	145	Graphic Arts Designer
110	125	Intern
94	124	Office Services Assistant
94	124	Assistant Specialist
93	123	Custodial Services Supervisor
91	121	Junior Programmer
91	121	Computer Operator
88	118	Administrative Secretary
86	116#	Technical Assistant
84	114	Secretary/Receptionist
84	114	Policy Processor
82	112	Janitor
78	108	Clerk

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

#Two percent more for certification

Adventist World Purchasing Service

136	156	Director
122	152	Assistant Director
88	118	Administrative Office Secretary
87	117	Customer Service Clerk
84	114	Secretary
78	108	Receptionist/Clerk
78	108	Stenographer/Clerk

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

North American Division Evangelism Institute

135	155	Director
133	153	Associate Director
133	153	Business Manager

UNION CONFERENCES

142	162	President
138	158	Secretary
138	158	Treasurer

UNION CONFERENCES—CONTINUED

Percentage		
Min	Max	
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	Evangelist
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.
		<u>Home Health Education Service—Union</u>
135	155	Director
133	153	Associate Director

UNION CONFERENCES—CONTINUED

Percentage
Min Max
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	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
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

LOCAL CONFERENCES—CONTINUED

Percentage Min	Max	
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>
130	150	Manager
117	147	Assistant Manager
115	145	Branch Manager
		Accountants, Various (see section on Accountants)
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
	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 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		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
<u>Min</u>	<u>Max</u>	
		Principal, with
130	150	AC
130	150	PC
		Teachers, with
130	150	PC
112	142	SC
112	138	BC
		Business Manager, with
130	150	+MBA
125	145	BS/A

Percentage
Min Max

K-12—CONTINUED

130	150	Director of Food Service, with +MA
122	142	+BA
104	134	HIEFFS
128	148	Director of Health Service, with +BS (RN)
113	138	+AS (RN)
130	150	Guidance Director, with PC
122	142	SC
130	150	Librarian, with PC
122	142	SC
87	117	Registrar
130	150	Residence Hall Dean, with Master's in Guidance
123	143	BA
		Accountant—same rate as local conference
119	149	Industrial Head

+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
136	156	Director of College and Adult Programs
136	156	Director of Education, K-12
136	156	Business Manager
130	150	Senior Editor
130	150	Coordinator of Development and Marketing
130	150	Assistant Business Manager/Treasurer
117	147	Editor
		Accountants, Various (see section on Accountants)
127	147	Teachers with Professional Certificate
115	145	Computer Programmer/Operator
110	140	Teachers with Standard Certificate
110	140	Supervisor of Admissions, Testing, Records, and Student Services
95	125	Assistant Supervisor of Admissions and Student Services
95	125	Copy Editor/Proofreader
91	121	Printer
91	121	Book Department Supervisor
88	118	Records Coordinator
88	118	Student Services Coordinator
88	118	Testing Coordinator
88	118	Editorial Assistant
88	118	Administrative Secretary
84	114	Secretary
84	114	Editorial Typist
84	114	Receptionist
84	114	Teacher's Assistant
81	111	Shipping Clerk
78	108	Clerk
78	108	Janitor

PUBLISHING HOUSES

142	162	President
138	158	Vice-President
137	157	Editor of Major Periodicals

PUBLISHING HOUSES—CONTINUED

Percentage		
<u>Min</u>	<u>Max</u>	
136	156	Assistant to Vice-President
136	156	Undertreasurer
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	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 SERVICES

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
139	159	Ministry Speaker
138	158	Vice President
137	157	Assistant to the President
137	157	Assistant Vice President
135	155	Associate Ministry Speaker
135	155	Department Director
135	155	Editor of Publications
135	155	Personnel Director
132	152	Associate Department Director
131	151	Assistant Department Director
131	151	Graphics Superintendent
131	151	Musician
131	151	Programmer/Analyst
		Accountants, Various (see section on Accountants)
88	118	Administrative Office Secretary
84	114	Secretary

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 AWPS <u>HSI</u>
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

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 revenues 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:

1. 10% for high cost-of-living locations, applicable to any size hospital;
2. An additional 10% for the three largest hospitals (Loma Linda University Medical Center, Florida Hospital, and Kettering Medical Center) and Adventist Health System corporate office executives.

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