# GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS 

## REMUNERATION SCALES

GENERAL CONFERENCE<br>AND<br>GC INSTITUTIONS

January 1, 1993


## CONTENTS

Philosophy of Remuneration / 02
Use of NAD Rates and Factors / 05
Remuneration / 05
Community Rates / ..... 06
Remuneration Rates and Allowances ..... 07
Remuneration Scales:
General Conference / ..... 12
ADRA / ..... 18
Adventist Media Center / ..... 19
Adventist World Radio / 20
Christian Record Services ..... 21
Educational System / 22
Loma Linda University $/$ ..... 24
Publishing Houses ..... 25
RMS / ..... 27
Accounting Personnel / ..... 29
Computer Personnel / 31
Interns, Business and Communication ..... 31
Index / ..... 32

## PHILOSOPHY OF REMUNERATION

(As expressed in GC Working Policy Y 05)

1. Introduction. In order that there may be an equitable basis for the remuneration of various classes of denominational employees, guidelines have been adopted for the Seventh-day Adventist Church.
2. 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 every denominational organization (conferences, schools, health care institutions, food factories, publishing houses, radio and talevision ministries, Adventist Book Centers, etc.), is a mission to which lives are dedicated rather than a business or commercial venture.

The Church has accepted the commission given by Jesus Christ to His disciples to proclaim the gospel to all the world, and many agencies are utilized to accomplish its spiritual task. Each employee has a responsibility to participate in the mission of the Church and its central objective--the salvation of mankind.

The remuneration scale is based on job classification without discrimination on the basis of race, national origin, gender, or age.
3. Objective. The denominational remuneration scale's objective is to provide employees with a modest living income.
4. Economic and Geographic Variations. While endeavoring to provide employees a reasonable level of comfort, the Church believes that modesty and good taste should govern their lives, recognizing that geographic and economic factors directly affect the work and salary needs of employees.
5. Basic Remuneration Scale. The remuneration scale provides minimums and maximums expressed in percentages of the remuneration factor 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. Provisions may be enacted to make the appropriate adjustments in relationships to retirement benefits.

Employers may, with the approval of the next higher organization, set a lower remuneration factor for employees who are paid in harmony with community rates. 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 approved remuneration factor.

The rates in the various categories are incorporated in the remuneration scale and the following criteria should be taken into consideration with respect to each employee:
a. Preparation, education, and commitment.
b. Previous experience and achievement.
c. Years of service.
d. Responsibility.
6. Allowances. The remuneration rate assigned to each employee is considered basic to provide living expenses, but additional allowances may be approved by the division committee to assist in covering housing, medical, education assistance for dependent children, etc.
7. 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:
a. 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.
b. Professional certification may be a requirement to reach the maximum within certain categories.

## USE OF NORTH AMERICAN DIVISION RATES AND FACTORS

Since the General Conference and its institutions operate within the geographical limits of North America, the following remuneration rates, factors, and allowances, as approved by the North American Division shall be applicable:

## 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 <br> COMIMUNITY RATES 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 NAD WP 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 $\$ 1,758$. This amounts to a monthly rate of $\$ 1,846$ 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 $\$ 1,619$ (105/114 $\mathbf{x} \$ 1,750=\$ 1,619$ ).
3. The secretary would receive the same dollar amount - 114 percent $\mathbf{x} \$ 1,619=\$ 1,846$.

## REMUNERATION RATES AND ALLOWANCES

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.

## 100\% Remuneration Factor

| Category | July 1, 1993 <br> U.S.A. | September 1, 1993 <br> Canada |  |
| :--- | :---: | :---: | :---: |
| AAA | $\$ 1,681$ |  |  |
| AA | 1,722 |  |  |
| A | 1,758 |  |  |
| B | 1,855 | 2,053 |  |
| C | 1,961 | 2,165 |  |
| D | 2,077 | 2,288 |  |
| E | 2,207 | 2,423 |  |
| F | As may be approved | 2,574 |  |

Categories AAA and AA are for optional use in geographical areas where the housing costs are less than those in category A areas.

## Ministerial Scholarship Rate

While Attending Seminary
42.5\% of Category A

Effective July 1, 1998 US\$ 747.00
While Attending Off Campus
8th/9th Quarter Programs
$130 \%$ of Category A
Effective July 1, 1993 US\$ 2,285.00 $\quad l \begin{aligned} & \end{aligned}$
For Canadian and Bermuda scholarship recipients, when wives accompany the intern but are unable to obtain work permits, the scholarship may be increased to US\$1,494.00 as of July 1, 1993.

## Parsonage Exclusion (USA)

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

Each union in the North American Division will be responsible for establishing a parsonage exclusion ceiling within its territory. The total exclusion is limited by IRS regulations such as fair rental value and actual expense.

## Manse Allowance (Canada)

Pastors and full time denominational administrators may be allowed to claim a Manse Allowance under Revenue Canada regulations.

## Travel Expense Allowances (Effective Jan. 1, 1993)

Auto Travel Rates, Per Mile US $\$ 0.20$

Per Mile - California US\$ 0.21
Per Mile - Hawaii
US\$ 0.22
Per Kilometer (up to $5,000 \mathrm{~km}$ per year)

## USA Canada

Per Kilometer (over $5,000 \mathrm{~km}$ per year)*
C $\$ 0.31$
C $\$ 0.25$

| Per Diem Rates (effective January 1, 1993) |  |  |
| :--- | ---: | ---: |
| Full per diem | 20.00 | 24.00 |
| When fully entertained | 5.00 | 5.00 |
| Family authorized travel |  |  |
| Worker and spouse |  |  |
| $\quad 7.00$ | 36.00 |  |
| When fully entertained |  | 8.00 |
| Each accompanying child |  |  |
| (only during a move) | 10.00 | 9.00 |
| Each child traveling alone |  | 12.00 |

[^0]
## Area Travel

Allowance maximum effective January 1, 1993
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.

## Health Care Assistance - USA

For the full-time worker and eligible dependents (as defined by the NAD Health Care Assistance Policy) generally:
A. $90 \%$ of inpatient 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 treatment plan expenses on annual amounts exceeding 10 times the remuneration factor in effect January 1.

Calculations under A are per eligible individual (not per family unit), and are for inpatient costs incurred within a twelve-month calendar year. Should the date of the incident necessitating inpatient coverage occur within the last three months of the calendar year, and the $100 \%$ assistance level has been reached, the employee will not be returned to the $90 \%$ assistance level during the following calendar year if further hospitalization is required for the same health condition. The expenses incurred to reach the $100 \%$ assistance level will be carried forward to the following calendar year. Maximum lifetime assistance per individual is $\$ 1,000,000$.
B. $75 \%$ of outpatient health care expense as defined by the policy (see NAD Working Policy for details).

In calculations based on Category A, the regular Category A should be used unless otherwise designated. Specific limits and different reimbursement rates are detailed in the NAD Working Policy.

## Health Care Assistance - Canada

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 \& Canada

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

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 (Effective January 1, 1993)

General Church Retirement Plan-US US\$1,565
General Church Retirement Plan-Canadian C\$ 1,864
Hospital Retirement Plan US\$1,587

# REMUNERATION SCALES 

## GENERAL CONFERENCE

| Percentage |  |  |
| :---: | :---: | :---: |
| Min | Max |  |
|  | 168 | President |
|  | 165 | General Vice-President |
|  | 165 | Secretary |
|  | 165 | Treasurer |
|  | 163 | Undersecretary |
|  | 163 | Undertreasurer |
| 142 | 162 | Associate Treasurer |
| 142 | 162 | Associate Secretary |
| 142 | 162 | Department Director |
| 142 | 162 | Director-Auditing Service |
| 142 | 162 | Director-Adventist World Radio |
| 142 | 162 | Field Secretary |
| 141 | 161 | Administrative Assistant to President |
| 140 | 160* | Area Director-Auditing Service |
| 140 | 160 | Associate Department Director |
| 140 | 160* | Associate Director-Auditing Service |
| 140 | 160 | Controller |
| 140 | 160 | Director-Archives and Statistics |
| 140 | 160 | Director--Information Systems Services |
| 140 | 160 | Director-International Food Service |
| 140 | 160 | Director--Media Services |
| 140 | 160 | Director--Personnel |
| 140 | 160 | Director-Women's Ministries |
| 140 | 160 | Senior Editor--Church Ministries |

*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 |  |
| 138 | 158 | Director of Accounting |
| 138 | 158 | Research Scientist--Health/Temperance Department |
| 138 | 158 | Director of TRIPS |
| 137 | 157* | Assistant Director-Auditing Service |
| 137 | 157* | District Director--Auditing Service |
| 137 | 157 | Editor--Journal of Adventist Education |
| 136 | 156 | Associate Investment Manager |
| 136 | 156 | Director--Ministerial Association Field Services |
| 136 | 156 | Manager--Plant Services |
| 134 | 154 | Assistant Department Director |
| 134 | 154 | Assistant Director--Archives and Statistics |
| 134 | 154 | Assistant Director, Operations--Info. Systems Services |
| 134 | 154 | Assistant Investment Manager |
| 134 | 154 | Assistant Secretary |
|  |  | Assistant Staff Auditor (see Business Intern) |
| 134 | 154 | Curator--E. G. White Research Center |
| 134 | 154 | Shepherdess International Coordinator |
| 134 | 154* | Staff Auditor |
|  |  | Accountants, Various (see section on Accountants) |
|  |  | Textbook Production |
| 133 | 153 | Editor |
| 130 | 150 | Associate Editor |
| 117 | 147 | Assistant Editor |
| 87 | 117 | Editorial Assistant |
| 118 | 148 | Health/Temperance Nurse |
| 118 | 148 | Staff Producers (MS) |

[^1]| Percentage <br> Min |  | Max |
| :--- | :--- | :--- |


| Percentage |  |  |
| :--- | :--- | :--- |
| Min | $\underline{\text { Max }}$ |  |
| 92 |  |  |
| 92 | 122 |  |
| 92 | 122 | Administrative Secretary II |
| 92 | 122 | Chief Cook |
| 92 | 122 | Editorial Assistant II |
| 92 | 122 | Junior Accountant I IV |
| 92 | 122 | Office Assistant III |
| 92 | 122 | Retirement Payroll Specialist |
| 92 | 122 | Security Supervisor |
| 92 | 122 | Telecommunication Supervisor |
| 92 | 122 | Trust Services Assistant |
|  |  |  |
| 88 | 118 |  |
| 88 | 118 | Accounting Clerk II |
| 88 | 118 | Administrative Office Assistant |
| 88 | 118 | Administrative Office Secretary |
| 88 | 118 | Assistant Travel Coordinator |
| 88 | 118 | Audio-Visual Coordinator |
| 88 | 118 | Desktop Publishing Specialist |
| 88 | 118 | Editorial Assistant I |
| 88 | 118 | Groundskeeper |
| 88 | 118 | Headquarters Receptionist |
| 88 | 118 | Office Assistant II |
| 88 | 118 | Recording Secretary |
| 88 | 118 | Warehouse Foreman |
|  |  |  |
| 84 | 114 |  |
| 84 | 114 | Accounting Clerk I |
| 84 | 114 | Crater/Packer |
| 84 | Drivers |  |
| 84 | 114 | Lead Equipment Operator |
| 84 | 114 | Lead Mail Clerk |
| 84 | 114 | Lead Shipping Clerk |
| 84 | 114 | Micrographics Technician |
| 84 | 114 | Office Assistant I |
| 84 | 114 | Office Supplies Agent |
| 84 | 114 | Receptionist |
| 84 | 114 | Secretary |
| 84 | 114 | Secretary II |
|  |  |  |


| $\begin{array}{c}\text { Percentage } \\ \text { Min }\end{array}$ |  | Max |
| :---: | :---: | :--- |$)$

## Ministry Magazine

Percentage
Min Max
$140 \quad 160$ Editor
$136 \quad 156$ Associate Editor
$132 \quad 152$ Assistant Editor

Transportation and International
Personnel Service
138158 Home Office Director
133153 Branch Manager
$130 \quad 150$ Assistant Branch Manager
$91 \quad 121$ Warehouse Foreman
88118 Crater and Packer
88118 Packer and Baler
$84 \quad 114 \quad$ Secretary
$78 \quad 108$ Stenographer

| Percentage |  |  |
| :---: | :---: | :---: |
| Min | Max |  |
| 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 | Publicatione 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 |

## ADVENTIST MEDIA CENTER

| Percentage <br> Min |  | Max |
| :--- | :--- | :--- |


| Percentage |  | Radio \& Television Components |
| :---: | :---: | :---: |
| Min | Max |  |
| 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 |
| 184 | 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 |
| 181 | 151 | Musician |

## ADVENTIST WORLD RADIO

Adventist World Radio is a General Conference institution. However, since its paid employees work outside the geographical limits of the North American Division, the AWR remuneration rates are published in the Overseas Divisions Remuneration Scale Booklet.

## CHRISTIAN RECORD SERVICES

Percentage
Min Max
$142 \quad 162$ President
138158 Vice-President, Finance
135155 Controller
135155 Director, Deaf Service
135155 Director, Development and P/R
135155 Director, Field Service
135155 Director, Marketing Service
135155 Editor
133153 Assistant Director, Field Service
133153 Branch Manager, Canada
132152 Area Director
$131 \quad 151$ Data Processing Director
$131 \quad 151$ Production Manager

## EDUCATIONAL SYSTEM

## Percentage

Min Max

## Universities and Colleges

## Chief Executive Officer <br> University <br> College

> Major Administrative Officers
> University
> College

161 Dean of School--University
$146 \quad 158$ Associate in Administration
144158 Professor
125155 Manager-Industry
128153 Assistant in Administration
$139 \quad 153$ Associate Professor
$130 \quad 150$ Assistant Professor
$125 \quad 150$ Administrator of Campus Services
124149 Associate in Campus Services
122147 Assistant in Campus Services I
117147 Associate Manager--Industry
118143 Assistant in Campus Services II
109139 Assistant Manager--Industry
120135 Instructor

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

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

$\begin{array}{lll}100 \% & \$ 160 & \text { University President } \\ 100 \% & \$ 160 & \text { College President }\end{array}$
100\% \$160 College President
Major Administrative Officer
$90 \%$ \$144 University
90\% $\$ 144 \quad$ 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 and Basic Sciences.
2. The Remuneration Scale for Health-Related Areas with the authorized remuneration adjustment is as follows:

Adjusted

| Percentages | Adjustment | Percentages |
| :--- | :--- | :--- | :--- |
| Min Max | Factor | 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<br>Assistant Dean/Department Head

Other Loma Linda University remuneration scales will be in accordance with the scales listed in the North American Division Remuneration Scale booklet and as voted by the Loma Linda University Board.

## PUBLISHING HOUSES

| Percentage |  |  |
| :--- | :--- | :--- |
| Min | $\underline{M a x}$ |  |
|  | 142 | 162 | President

Percentage
Min Max
$87 \quad 117$ Administrative Office Secretary
87
117 Head Proofreader84114 Proofreader
$84 \quad 11$ Assistant Librarian
84 114 Secretary
78
108 Receptionist
78 108 Stenographer
78
108 Switchboard Operator

## RISK MANAGEMENT SERVICES

| Percentage |  |  |
| :---: | :---: | :---: |
| Min | Max |  |
| 142 | 162* | Executive Director |
| 140 | 160* | Associate Executive Director |
| 138 | 158* | Assistant Executive Director |
| 138 | 158* | Executive Secretary |
| 138 | 158* | Treasurer |
| 137 | 157* | Controller |
| 137 | 157* | Services Director |
| 137 | 157 | Branch Manager |
| 137 | 157* | Internal Auditor |
| 136 | 156* | Legal Counsel |
| 136 | 156 | Administrative Assistant to Executive Director |
| 135 | 155 | Associate Services Director |
| 134 | 154 | Assistant Services Director |
| 134 | 154 | Field Office Manager |
| 133 | 153 | Specialist |
| 115 | 145 | Associate Specialist |
| 115 | 145 | Supervisor |
| 110 | 125 | Intern |

*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.

| Percentage |  |  |
| :--- | :--- | :--- |
| Min | Max |  |
| 94 | 124 | Assistant Specialist |
| 93 | 123 | Custodial Services Technician |
| 88 | 118 | Administrative Secretary |
| 86 | $116 \#$ | Technical Assistant |
| 84 | 114 | Secretary/Receptionist |
| 84 | 114 | Policy Processor |
| 78 | 108 | Clerk |

\#Two percent more for certification

## ACCOUNTING PERSONNEL

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.

GC/University/RMS/ CRS/Pub House Adv Media

134-154
130-150
114-144
96-126
88-118
84-114

116-146
110-140
110-140
94.124

87-117
84-114

Chief Accountant
Senior Accountant
Accountent
Junior Accountant
Senior Accounting Clerk
Accounting Clerk

| Percentage |  | COMPUTER PERSONNEL |
| :---: | :---: | :---: |
| Min | Max |  |
| 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 |
| 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. |  |  |

## INDEX

Accounting Definitions / ..... 29
Administrative Area Travel Application / ..... 23
Adventist Medis Center / 19
Allowances and Rates, Current / 07
Area Travel / ..... 10
Basic Remuneration Scale ..... 03
Christian Record Services ..... 21
Computer Personnel / ..... 31
Contents / 01
Educational System / 22
Health Care Assistance / 10
Interns, Business and Communication ..... 31
Loma Linda University, Health-Related Areas / ..... 24
Maximum Remuneration and Community Rates / 06
Ministerial Scholarship Rate / 08
North American Division Rates and Factors, Use of / 05
Parsonage Exclusion, Maximum / ..... 09
Pension Factors / ..... / 11
Philosophy of Remuneration / ..... 102
Publishing Houses / ..... 25
Remuneration Factor / 08
Remuneration Rates and Allowances / ..... 07
Remuneration, General Application / ..... 05
Remuneration Increments ..... 104
Remuneration Rates, Maximum and Community / ..... 106
Remuneration Scales
Accounting Personnel / ..... 29
Adventist Development and Relief Agency / ..... 18
Adventist Media Center ..... / 19
Adventist World Radio / ..... 120
Christian Record Services / 21
Computer Personnel / ..... 31
Educational System ..... 22
General Conference / ..... 12
Interns, Business and Communication ..... / 31
Loma Linda University, Health-Related Areas / ..... 24
Publishing Houses / 25
Risk Management Service / 27
Universities/Colleges ..... 22
Travel Expense Allowances ..... 109
Tuition Assistance / ..... 11


[^0]:    *Entities may set lower rates per kilometer for reported travel above 19,000 kilometers per year.

[^1]:    *Auditors who are not certified, or do not have CPA, CA or CIA, have a maximum one point lower than these rates.

