

**GENERAL CONFERENCE  
OF  
SEVENTH-DAY ADVENTISTS**

**REMUNERATION SCALES**

**GENERAL CONFERENCE  
AND  
GC INSTITUTIONS**

**January 1, 1994**



## 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 television 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.* Remuneration factors and benefits shall be voted for each country or geographical area based upon the cost of living for each area. Employees shall be remunerated on the basis of the church remuneration policy and practice in effect in the location or country in which they reside. While endeavoring to provide employees a reasonable level of comfort, the Church believes that modesty and good taste should govern their lives.



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  
COMMUNITY 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  $\$1,619 (105/114 \times \$1,750 = \$1,619)$ .

3. The secretary would receive the same dollar amount - 114 percent  $\times \$1,619 = \$1,846$ .

## 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

<u>Category</u>	July 1, 1994	September 1, 1994
	U.S.A.	Canada
AAA	\$1,731	
AA	1,774	
A	1,811	C\$2,053
B	1,914	2,165
C	2,027	2,288
D	2,151	2,423
E	2,289	2,574
F	As may be approved	

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, 1994	US\$ 770.00

For Canadian and Bermudian scholarship recipients, when spouses accompany the intern but are unable to obtain work permits, the scholarship may be increased to US\$1,540.00 as of July 1, 1994.

#### 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.



Note: In the year that a credentialed/licensed/commissioned 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 are 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.

### Manse Allowance (Canada)

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

<u>Travel Expense Allowances</u>	<u>USA</u>	<u>Canada</u>
(Effective Jan. 1, 1994)		
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 km per year)		C\$ 0.31
Per Kilometer (over 5,000 km per year)*		C\$ 0.25
Per Diem Rates (effective January 1, 1994)		
Full per diem	20.00	24.00
When fully entertained	5.00	5.00
Family authorized travel		
Worker and spouse	30.00	36.00
When fully entertained	7.00	8.00
Each accompanying child		
(only during a move)	9.00	9.00
Each child traveling alone	10.00	12.00

\*Entities may set lower rates per kilometer for reported travel above 19,000 kilometers per year.



## Area Travel

Allowance maximum effective January 1, 1994      US\$200.00

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, 1994)

General Church Retirement Plan-US	US\$1,588
General Church Retirement Plan-Canadian	C\$ 1,864
Hospital Retirement Plan	US\$1,627

## REMUNERATION SCALES

### GENERAL CONFERENCE

Percentage		
<u>Min</u>	<u>Max</u>	
	168	President
	165	General Vice-President
	165	Secretary
	165	Treasurer
	163	Undersecretary
	163	Undertreasurer
142	162	Administrative Assistant to President
142	162	Associate Treasurer
142	162	Associate Secretary
142	162	Department Director
142	162	Director—Auditing Service
142	162	Director—White Estate
142	162	Executive Secretary—Global Mission
142	162	Field Secretary (General)
142	162	General Counsel
142	162	President—Adventist World Radio
140	160*	Area Director—Auditing Service
140	160	Associate Department Director
140	160*	Associate Director—Auditing Service
140	160	Associate Director—White Estate
140	160	Associate General Counsel
140	160	Controller

\*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

140	160	Director—Archives and Statistics
140	160	Director—Information Systems Services
140	160	Director—International Teacher Service
140	160	Director—Media Services
140	160	Director—Human Resource Services
140	160	Director—Women's Ministries
140	160	Senior Editor—Church Ministries
140	160	Special Assistant to President
138	158	Director of Accounting
138	158	Research Scientist—Health/Temperance Department
137	157*	Assistant Director—Auditing Service
137	157*	District Director—Auditing Service
137	157	Editor— <u>Journal of Adventist Education</u>
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—Human Resource Services
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	Assistant Treasurer
134	154	Curator—E. G. White Research Center
134	154	Shepherdess International Coordinator
134	154*	Staff Auditor

Accountants, Various (see section on Accountants)

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

Percentage		
<u>Min</u>	<u>Max</u>	
		Textbook Production:
133	153	Editor
130	150	Associate Editor
117	147	Assistant Editor
87	117	Editorial Assistant
130	150	Wellness/Benefit Specialist
118	148	Health/Temperance Nurse
118	148	Staff Producers (MS)
116	146	Asst. Mgr/Bldg Engineer
116	146	Investment Cash Manager
116	146	Resource Coordinator ISS—Maintenance
114	144	Accountants
114	144	Lead Computer Operator
114	144	Library Director
114	144	Manager—Archives & Statistics Records Center
114	144	Marketing Coordinator
114	144	Purchasing Manager
114	144	Resource Coordinator - ISS
112	142	Assistant Editor, Liberty
112	142	Graphics Art Technician
110	140	Investment Accountant
104	134	Computer Operator
110	130	Assistant Staff Auditor
100	130	Travel Coordinator
100	130	Editorial Assistant IV

Percentage  
Min    Max

96	126	Administrative Secretary III
96	126	Assistant Purchasing Manager
96	126	Editorial Assistant--Periodicals
96	126	Editorial Assistant III
96	126	HR Assistant IV
96	126	Managing Editor— <i>Dialogue</i>
96	126	Payroll Accountant
94	124	Camera Operator/Editor Engineer
92	122	Administrative Secretary II
92	122	Assistant Travel Coordinator
92	122	Chief Cook
92	122	Editorial Assistant II
92	122	General Maintenance IV
92	122	Junior Accountant I
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	Accounting Clerk II
88	118	Administrative Secretary I
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	Warehouse Foreman
84	114	Accounting Clerk I
84	114	Crater/Packer
84	114	Drivers
84	114	General Maintenance II
84	114	Lead Equipment Operator



Percentage  
Min    Max

84	114	Lead Mail Clerk
84	114	Lead Shipping Clerk
84	114	Library Assistant
84	114	Micrographics Technician
84	114	Office Assistant I
84	114	Office Supplies Agent
84	114	Receptionist
84	114	Secretary II
80	110	Clerk III
80	110	Equipment Operator
80	110	General Maintenance I
80	110	Secretary I
80	110	Security Guard
80	110	Shipping Clerk
80	110	Telecommunication Operator
80	110	Visitors' Center Hostess
76	106	Clerk II
76	106	Mail Clerk
72	102	Clerk I
72	102	Food Service Worker

### Physicians and Dentists

172	192	Department Director
170	190	Associate Department Director

### Adventist Review

Percentage		
<u>Min</u>	<u>Max</u>	
142	162	Editor
138	158	Associate Editor
135	155	Managing Editor
134	154	Assistant Editor

### Ministry Magazine

140	160	Editor
136	156	Associate Editor
132	152	Assistant Editor

### Transportation and International Personnel Service

138	158	Home Office Director
133	153	Branch Manager
130	150	Assistant Branch Manager
88	118	Senior Maintenance Technician
88	118	Warehouse Foreman
84	114	Crater/Packer
84	114	Secretary II
78	108	Stenographer

## ADVENTIST DEVELOPMENT AND RELIEF AGENCY

Percentage		
<u>Min</u>	<u>Max</u>	
142	162	President/Executive Director
141	161	Vice President
140	160	Deputy Vice President
140	160	Director
134	154	Assistant Director
131	151	Computer Programmer
115	145	Technician Computer Hardware
110	140*	Technical Assistant
96	126	News Writer
96	126	Management Trainee
93	123	Supervisor Warehouse and Freight
92	122	Administrative Assistant II
92	122	Administrative Secretary II
88	118	Office Assistant II
88	118	Administrative Secretary I
88	118	Receiving Clerk
84	114	Donor Response Clerk
84	114	Secretary II
84	114	Warehouseman
78	108	Clerk
78	108	Receptionist

Accountants, Various (See section on Accountants)

\* Add 5% for related graduate degree



## ADVENTIST MEDIA CENTER

### Administrative and Service Center

Percentage <u>Min</u>	<u>Max</u>	
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
84	114	Custodian
78	108	Clerk
78	108	Clerk-Typist
78	108	Receptionist
78	108	Stenographer
78	108	Switchboard Operator

## Radio & Television Components

Percentage		
<u>Min</u>	<u>Max</u>	
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

## **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		
<u>Min</u>	<u>Max</u>	
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



## EDUCATIONAL SYSTEM

Percentage  
Min    Max

### 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
130	150	Assistant Professor
125	150	Administrator of Campus Services
124	149	Associate in Campus Services
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 and 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

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		
<u>Min</u>	<u>Max</u>	
142	162	President
138	158	Vice-President
137	157	Editor of Major Periodicals
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
131	151	Foreman
96	126	Minor Periodical Editor
110	125	Assistant Foreman
93	123	Librarian

Percentage		
<u>Min</u>	<u>Max</u>	
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

## RISK MANAGEMENT SERVICES

Percentage		
<u>Min</u>	<u>Max</u>	
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		
<u>Min</u>	<u>Max</u>	
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.

ADRA/GC/University/  
RMS/CRS/Pub House

Adv Media

134-154	116-146	Chief Accountant
130-150	110-140	Senior Accountant
114-144	110-140	Accountant
96-126	94-124	Junior Accountant
88-118	87-117	Accounting Clerk II
80-114	84-114	Accounting Clerk I



Percentage		COMPUTER PERSONNEL
<u>Min</u>	<u>Max</u>	
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 Media 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 / 08
- Pension Factors / 11
- Philosophy of Remuneration / 02
- Publishing Houses / 25
- Remuneration Factor / 08
- Remuneration Rates and Allowances / 07
- Remuneration, General Application / 05
- Remuneration Increments / 04
- Remuneration Rates, Maximum and Community / 06
- Remuneration Scales
  - Accounting Personnel / 29
  - Adventist Development and Relief Agency / 18
  - Adventist Media Center / 19
  - Adventist World Radio / 20
  - 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 / 09
- Tuition Assistance / 11