



**NORTH
AMERICAN
DIVISION**

*of the
General Conference of Seventh-day Adventists*

**1995
REMUNERATION SCALES**

Effective January 1, 1995

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PHILOSOPHY OF REMUNERATION

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

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 denominational organizations, is a mission to which lives are dedicated in selfless service.

The Church has accepted the commission given by Jesus Christ to His disciples to proclaim the gospel to 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 humanity.

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

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

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

5. Basic Remuneration Scale. The remuneration scale provides minimums and maximums expressed in percentages of the remuneration factor which may, in some cases, be in excess of the remuneration rates paid in the community for a similar type of service. It is recognized that because of the area, the type of employment, and community patterns of remuneration, the responsible committees and controlling boards concerned shall set remuneration rates for certain categories of employees which do not exceed the average community rate for such categories, even though these rates may be less than the minimum or maximum as stated in the remuneration scale for these specific classifications. (This provision applies to non-exempt employees as stated on page 4.)

A 15 to 30 percent spread, rounded to the nearest dollar, between minimum and maximum rates in the various categories 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 commitment
- b. Previous experience and achievement
- c. Years of service
- d. Responsibility

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.

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

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

- a. Health care assistance
- b. Tuition assistance on behalf of dependent children
- c. Additional auto insurance (Does not apply in Canada)

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

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

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

9. Variations. Institutional – The boards/governing committees of institutions/organizations of the Church whose viability rests on their success in the commercial environment and who do not receive denominational appropriations may establish remuneration levels and/or compensation benefits (allowances) which reflect more closely the remuneration level of the local environment. Such variations shall be made within criteria established by NADCOM

Health care institutions are managed as separate but allied structures. A remuneration scale shall be determined by a method as approved by NADCOM.

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 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 \$1,853. This amounts to a monthly rate of \$1,946 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 North American Division Remuneration Scale (114 percent) they should be paid 114 percent of a lower remuneration factor or \$1,707 ($105/114 \times \$1,853 = \$1,707$).
3. The secretary would receive the same dollar amount - 114 percent \times \$1,707 = \$1,946.

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 eight sections. The three lowest categories 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.

Category	100% Remuneration Factor	
	July 1, 1995	September 1, 1995
	USA	Canada
AAA*	\$1,771	
AA*	1,815	
A	1,853	C\$2,074
B	1,961	2,197
C	2,081	2,329
D	2,211	2,475
E	2,358	2,638
F	As may be approved	

*Category A is recognized as the standard base factor for denominational remuneration in the North American Division. Categories AAA and AA are optional and may be implemented by a denominational entity in a year that budget constraints do not allow Category A.

Ministerial Scholarship Rate

Ministerial Scholarship Rate
 While Attending Seminary
 42.5% of Category A
 Effective July 1, 1995 US\$ 788.00

While Participating in Evangelistic Efforts
 12% of Category A per Week
 for up to Six (6) Weeks

For Canadian and Bermuda scholarship recipients, when spouses accompany the intern but are unable to obtain work permits, the scholarship may be increased to US\$1,576 as of July 1, 1995.

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, 1995)

	U.S.A.	Canada
Auto Travel Rates, Per Mile	US\$ 0.22	
Per Mile - California	US\$ 0.23	
Per Mile - Hawaii	US\$ 0.24	
Per Kilometer (up to 5,000 km per year)		C\$ 0.31
Per Kilometer (over 5,000 km per year)*		C\$ 0.25

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

Auto Travel Rates, Nonemployees and Stipend Workers

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

Per Diem Rates (effective January 1, 1995)

Full per diem	US\$20.00	C\$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

Area Travel Allowance

The Area Travel Allowance is a monthly allowance which is calculated at 1,000 miles times the Area Travel per mile. (See Auto Travel Rates above.)

Area travel allowance is defined as a flat allowance for travel by administrative personnel within a restricted geographical area not more than 50 miles in radius (100 miles round-trip) 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 (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 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.

USA Up to:
70% of tuition and required fees for dormitory student
35% of tuition and required fees for non-dormitory student

Canada Where this tuition assistance is taxable to the student rather than the employee:
60% of tuition and required fees for dormitory student
30% of tuition and required fees for non-dormitory student

Pension Factors (Effective January 1, 1995)

General Church Retirement Plan—USA	US\$1,607
General Church Retirement Plan—Canada	C\$1,873
Hospital Retirement Plan	US\$1,668

REMUNERATION SCALES
FOR ORGANIZATIONS
WITHIN THE NORTH AMERICAN DIVISION

DIVISION

Percentage		
Min	Max	
	165	President
142	162	Secretary
142	162	Treasurer
142	162	Executive Secretary - BHE
141	161	Executive Secretary - K-12
141	161	Vice President
140	160	Administrative Assistant to President
140	160	Administrator - Retirement Plans
140	160	Associate Director of Education
140	160	Associate Executive Secretary - BHE
140	160	Associate Secretary
140	160	Associate Treasurer
140	160	Department Director
140	160	Executive Secretary and Treasurer - ASI
140	160	Field Secretary
140	160	Managing Director - PSI
138	158	Associate Departmental Director
138	158	Associate Director - PSI
138	158	Director, Institutional Research - BHE
138	158	Managing Director - Adventist Radio Network
136	156	Associate Administrator - Retirement Plans
134	154	Assistant Departmental Director
134	154	Assistant Director - PSI
114	144	Retirement Plans Benefits Specialist
96	126	Editorial Assistant --Departments/Periodicals
88	118	Administrative Office Assistant
88	118	Administrative Office Secretary

Percentage		Division--Continued
Min	Max	

84	114	Secretary
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Liberty Magazine

140	160	Editor
136	156	Associate Editor
133	153	Managing Editor
132	152	Assistant Editor

North American Division Evangelism Institute

135	155	Director
133	153	Associate Director
133	153	Business Manager
105	135	Instructor
87	117	Administrative Secretary
84	114	Secretary

UNION CONFERENCES

Percentage		
Min	Max	
142	162	President
138	158	Secretary
138	158	Treasurer
137	157	Vice-President
136	156	Undertreasurer
135	155	Assistant to the President
135	155	Associate Secretary
135	155	Association Manager and/or Secretary
135	155	Department Director
135	155	Evangelist
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

Percentage
Min Max

Union Conferences--Continued

Physicians and Dentists

164	184	Third Year
156	176	Second Year
148	168	First Year

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

Home Health Education Service--Union

135	155	Director
133	153	Associate Director
132	152	Treasurer
131	151	Assistant Director
119	149	Assistant Treasurer
118	148	Computer Equipment Programmer

Department Supervisors:

117	147	Customer Service
117	147	L. E. Service
115	145	Shipping
115	145	Computer Equipment Operator

Accountants, Various (see section on Accountants)

87	117	Administrative Office Secretary
84	114	Secretary
84	114	Shipping Clerk
84	114	Custodian
78	108	Receptionist
78	108	Clerk

LOCAL CONFERENCES

Percentage		
Min	Max	
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 Secretary-Treasurer
130	150	Associate Superintendent of Schools
130	150	Association Field Representative
130	150	Association Manager and/or Secretary-Treasurer
130	150	Commissioned Minister - Credentialed Associate in Pastoral Care
130	150	Department Director
130	*150	Ordained Minister
130	150	Superintendent of Schools
130	150	Undertreasurer
119	149	Loss Control Director
118	148	Assistant Superintendent of Schools
117	147	Assistant Department Director
117	147	Assistant Secretary-Treasurer
117	147	Van Driver
113	143	Bible Instructor
113	143	Commissioned Minister - Licensed Associate in Pastoral Care
113	143	Licensed Minister
113	143	Director - Van Ministry

Accountants, Various (see section on Accountants)

87	117	Administrative Office Secretary
84	114	Custodian
84	114	Secretary

*At the time of ordination, the minister is moved to 145%; the subsequent January 1 to 148% and one year later to 150% in the sixth year of ministry.

Percentage	Local Conferences--Continued	
Min Max		

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

Physicians and Dentists

164	184	Third Year
156	176	Second Year
148	168	First Year

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

Adventist Book Center

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

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
119	149	Associate Manager--Industry
122	147	Assistant in Campus Services I
117	147	Assistant Manager--Industry
118	143	Assistant in Campus Services II
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%	\$200	University President
100%	\$200	College President
		Major Administrative Officer
90%	\$180	University
90%	\$180	College
60%	\$120	University--Dean of School
60%	\$120	Associate in Administration

K-12

Percentage
 Min Max Maximum to be reached in six steps

			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
			Director of Food Service, with
130	150		+ MA
122	142		+ BA
104	134		HIEFFS
			Director of Health Service, with
128	148		+ BS (RN)
113	138		+ AS (RN)
			Guidance Director, with
130	150		PC
122	142		SC

+ Or equivalent experience

Percentage
Min Max

K-12--Continued

		Librarian, with
130	150	PC
122	142	SC
		Director of Public Relations, with
130	150	MBA/Master's in Public Relations or equivalent experience
120	145	BS/BA or equivalent experience
87	117	Registrar
		Residence Hall Dean, with
130	150	Master's in Guidance
123	143	BA
		Accountant--Same Rate as Local Conference
119	149	Industrial Head

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

*COMPUTER PERSONNEL

Percentage		
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

*NOTE: Local conferences should not pay computer personnel in excess of 150 percent.

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.

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.

	NAD University College	Union Union HHES	Local Conf K-12 HHES
Chief Accountant	134-154		
Senior Accountant	130-150	116-146	112-142
Accountant	114-144	110-140	106-136
Junior Accountant	96-126	94-124	92-122
Senior Accounting Clerk	88-118	87-117	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).

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