

NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS

Remuneration Scale

EFFECTIVE

JANUARY 1, 2006

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Philosophy of Remuneration

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.

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 the entire world. Many agencies are utilized to accomplish its spiritual task. Each employee has a responsibility to personally identify with and 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.

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.

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.

Basic Remuneration Scale

The remuneration scale provides entry levels 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 entry level or maximum as stated in the remuneration scale for these specific classifications. (This provision applies to non-exempt employees as stated on page 3.)

A percent spread between entry level and maximum rates in the various categories has been incorporated in the remuneration scale. When setting rates, the following items should be taken into consideration with respect to each employee:

- ▶ Preparation, education and commitment
- ▶ Previous experience and achievement

- ▶ Years of service
- ▶ Responsibility and annual evaluations

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 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:

- ▶ Health care assistance
- ▶ Tuition assistance on behalf of dependent children
- ▶ 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.

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:

- ▶ 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.
- ▶ Professional certification may be a requirement to reach the maximum within certain categories.

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.

Variations

Institutional—The boards/governing committees of health care institutions and health food factories, whose viability rests on their success in the commercial environment and who derive a significant majority of their income from nondenominational sources, may establish remuneration levels and/or compensation benefits (allowances) which to a limited extent reflect the prevailing remuneration level of the local environment. Such variations shall be made within criteria established by NADCOM and/or the General Conference.

Community Remuneration Rates

Maximum/Community Rates for Nonexempt (Hourly) 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 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 applies to nonexempt employees or employees who are paid on an hour-time basis.

For purpose of figuring the yearly rate factor for the Service Record, employers shall, 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).

NAD Employees Based at G.C. Complex

Rates for Exempt Positions with maximum less than 154 percent: The General Conference Human Resources Committee sets rates for exempt positions with a maximum of less than 154 percent. (This provision is applicable until June 30, 2003.)

Rates for Nonexempt Positions: The General Conference headquarters office has adopted community rates for nonexempt or hourly employees. These rates fall within grade levels. Rates for all nonexempt positions are set by the General Conference Human Resources Committee.

Remuneration Rates and Allowances

Categories/Remuneration Factor

It is recognized that in certain localities it may be necessary to adjust the remuneration rate to compensate for the higher cost-of-living. 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 each entity in harmony with the provisions of NAD policies X 10.

The categories shall be defined by dividing the cost-of-living areas into 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. (This provision ends June 30, 2003, in the USA and Bermuda, and August 31, 2003, in Canada.)

The cost-of-living 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 COL categories for the various areas of its territory based on objective COL 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 COL category.

On July 1, 2003, in the US and Bermuda, and on September 1, 2003, in Canada, the implementation of the Remuneration and Cost of Living provisions of policies X10, the Remuneration Factor, and the new wage scale will take place. The union conferences will oversee and advise on the implementation of the Cost of Living within its territory.

Remuneration Factor

July 1, 2006	September 1, 2006
U.S./BERMUDA	CANADA
US\$3,788 Correct for 7/1/06=US\$3,790 (NADCOM 5/18/06)	C\$4,181

As of July 1, 2003, the remuneration Factor (RF) is the standard base factor for denominational remuneration in NAD.

Seminarian Remuneration Rate

Traditional Track

While Attending the Seminary:

30% of the Remuneration Factor

effective July 1, 2006

US\$1,136

While Participating in Evangelistic Programs:

8% of the Remuneration Factor per week for up to six (6) weeks

For Canadian and Bermuda scholarship recipients, when the spouse accompanies the seminarian but is unable to obtain a work permit, the scholarship may be increased to \$1,704 as of July 1, 2006.

See NAD *Working Policy R 20 10* for more details regarding responsibility for benefits of Ministerial Interns.

In Ministry Track

While attending the Seminary:

60% of the Remuneration Factor (63-month track)

Effective July 1, 2006

US\$2,273

30% of the Remuneration Factor (42-month track)

Effective July 1, 2006

US\$1,136

Parsonage Exclusion—USA

The parsonage exclusion is available to ministerial employees in harmony with D 05 10.

Each union in the United States of America will be responsible for establishing a Parsonage Exclusion ceiling within its territory. The parsonage exclusion

shall not exceed 80% of the ordained minister annualized salary, including cost of Living, rounded to the nearest thousand. The total exclusion will be 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

the Canadian Custom and Revenue Agency regulation IT 141 R (Clergy Residency Deduction).

Travel Expense Allowances

	USA	Canada
Auto Travel Rates: Per Mile*	US\$0.36	
Per Kilometer (up to 5,000 km per year)		C\$0.45
Per Kilometer (over 5,000 km per year)‡		0.39

*Each union in the United States is authorized to increase the mileage rate at one cent per twenty-cent increase over a \$2.30 per gallon base, not to exceed the IRS 2004 rate of 48.5 cents per mile.

‡Entities may set lower rates per kilometer for reported travel above 24,000 kilometers per year.

Auto Travel Rates: Non-employees and Stipend Workers—

The maximum mileage rate for non-employees 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

Full per diem	US\$34.00†	C\$45.00
When fully entertained	11.00	11.00
Family authorized travel:		
Worker and spouse	51.00	90.00
When fully entertained	13.00	22.00
Each accompanying child (only during a move)	15.00	20.00
Each child traveling alone	17.00	22.00

†U.S. per diem limited up to 85% of the minimum latest IRS published per diem, rounded up to the nearest dollar.

Area Travel Allowance—USA

The Area Travel Allowance (USA) is a monthly allowance calculated at up to a maximum of 1,000 miles times the mileage rate. In Canada the Area Travel Allowance is a flat C\$400 per month as per recommendation of the SDACC Board.

Area travel allowance is defined as a flat allowance for travel by administrative personnel within a

restricted geographical area of not more than U.S. 50 miles and Canada 50 km in radius (100 miles/km round-trip) from the worker's home or 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 North American Division Committee (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:

- ▶ 80% of medical costs (including inpatient and outpatient surgeries, physician office visits, and related expenses) until the employee has met out-of-pocket costs of \$2,000 single or \$4,000 family, then 100%. Additional benefits include prescriptions, dental, and vision. Dental and vision each have yearly limits and are paid at 80%.
- ▶ Calculations are for a benefit year July 1 to June 30.
- ▶ Maximum lifetime assistance per individual is \$3,000,000.
- ▶ Specific limits and different reimbursement rates are detailed in the *NAD Working Policy* and included in the official North American Division Employee Health Care Assistance policy document.

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 and 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

USA Retirement Plan—US\$2,077

Canadian Retirement Plan—C\$2,132

Hospital Retirement—US\$2,188

NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS

Remuneration Scales

Organizations Within the North American Division

Classification	Division		Union		Local Conference	
	July 1, 2006		July 1, 2006		July 1, 2006	
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>
MINISTERIAL						
Evangelist			90	105		
Ordained Minister					87	102
Commissioned Minister (Credentialed)					87	102
Commissioned Minister (Licensed)					75	95
Licensed Minister					75	95
Van Ministry Director					75	95
Bible Instructor					75	95

Ministerial Track	Hire	Seminary	Post Seminary		Post Ordination			
			+1	+2	+3	+4	+5	+6
Traditional Delivery System Scale	83	27 Months 30	87	90	93	96	99	102
New Delivery System Scale	83	15 Months 53	87	90	93	96	99	102

Ministerial/Bible Instructor								
Intern in Field								
After two years of seminary								87
After college or one year of seminary								83

Classification	Division		Union		Local Conference
	July 1, 2006		July 1, 2006		July 1, 2006
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u> <u>Max</u>
ADVENTIST MEDIA CENTER					
AMC Manager	93	110			
AMC Associate Manager	92	108			
AMC Treasurer	91	107			
AMC Assistant Manager	90	105			
AMC Departmental Director	90	105			
AMC Associate Treasurer	89	104			
AMC Associate Department Director	89	103			
AMC Trust Officer	89	103			
AMC Assistant Treasurer	87	101			
AMC Programmer/Analyst	87	101			
AMC Assistant Department Director	87	101			
AMC Assistant Trust Officer	87	101			
AMC Supervisor II	72	92			
AMC Supervisor I	61	81			
AMC Specialist II	61	81			
AMC Specialist I		79			
AMC Administrative Office Secretary		78			
AMC Administrative Assistant		78			
AMC Audio/Studio Technician		78			
AMC Mail Clerk III		76			
AMC Secretary		76			
AMC Mail Clerk II		62			
AMC Receptionist		62			
AMC Clerk/Typist		59			
AMC Clerk		55			
AMC Mail Clerk I		55			
AMC Radio/TV Components					
Speaker/Director	93	110			
Manager	92	108			
Treasurer	91	107			
Associate Director/Speaker	90	105			
Department Director	90	105			
Associate Department Director	89	103			
Assistant Department Director	87	101			
Supervisor II	72	92			
Supervisor I	61	81			
Specialist II	61	81			
Specialist I	59	79			
Administrative Office Secretary	58	78			
Administrative Assistant	58	78			
Audio/Studio Technician	58	78			
Secretary	56	76			
Clerk/Typist	39	59			
Clerk	35	55			
NORTH AMERICAN DIVISION					
EVANGELISM INSITUTE (NADEI)					
Director	93	110			
Associate Director	92	108			
Business Manager	892	108			
Instructor	72	94			
Administrative Secretary					Applicable community wages
Secretary					Applicable community wages

Classification	Division		Union		Local Conference	
	July 1, 2006		July 1, 2006		July 1, 2006	
	Min	Max	Min	Max	Min	Max
INTERNS						
Business Intern	73	83				
Communication Intern	73	83				
Information Technology Services	73	83				
EDUCATION						
Elementary Supervisor			102			
Superintendent of Schools					87	102
Associate Supervisor of Schools					87	102
Assistant Supervisor of Schools					79	99
Certification Registrar			79			
K-12						
Principal with						
AC					87	102
PC					87	102
Teachers with						
PC					87	102
SC					75*	95
BC					75*	82
Business Manager with						
MBA or equivalent experience					87	102
BS/BA					83	97
Director of Food Services						
MA or equivalent experience					87	102
BA or equivalent experience					81	95
HIEFFS					69	89
Director of Health Services						
BS (RN) or equivalent experience					85	99
AS (RN) or equivalent experience					75	92
Guidance Director with						
PC					87	102
SC					81*	95
Librarian with						
PC					87	102
SC					80*	95
Director of Public Relations with						
MBA/M in PR or equivalent experience					87	102
BS/BA or equivalent experience					80	97
Director of Development with						
MA or equivalent experience					87	102
BS/BA or equivalent experience					80*	97
Three year's experience					80	93
Registrar					58	78
Residence Hall Dean with						
MA in guidance					87	102
BA or equivalent experience					82*	95
Industrial Head					79	99

*K-12 entry level scale for personnel with college degrees is 83%.

Classification	Division	Union		Local Conference	
	July 1, 2006	July 1, 2006		July 1, 2006	
	<u>Min</u> <u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>
Universities and Colleges					
Chief Executive Officer					
University			113		
College			112		
Major Administrative Officers					
University			112		
College			111		
Dean of School—University			111		
Associate in Administration		97	108		
Professor		96	108		
Manager—Industry		83	105		
Associate Professor		93	104		
Assistant in Administration		85	103		
Assistant Professor		87	102		
Administrator of Campus Services		83	100		
Associate in Campus Services		83	99		
Associate Manager—Industry		79	99		
Assistant in Campus Services I		81	98		
Assistant Manager—Industry		78	98		
Assistant in Campus Services II		79	95		
Instructor		80	90		
Physicians/Dentists					
Third Year		114	134	114	134
Second Year		106	126	106	126
First Year		99	118	99	118
HOME HEALTH EDUCATION					
Director		90	105		
Associate director		89	103		
Treasurer		88	102		
Assistant Director		87	101		
Assistant Treasurer		79	99		
Computer Equipment Programmer		79	99		
Department Supervisor—Customer Service		78	98		
Department Supervisor—LE Service		78	98		
Shipping		77	97		
Computer Equipment Operator		77	97		
Administrative Office Secretary		58	78		
Secretary		56	76		
Shipping Clerk		56	76		
Custodian		56	76		
Receptionist		52	72		
Clerk		52	72		

Classification	Division		Union		Local Conference	
	July 1, 2006		July 1, 2006		July 1, 2006	
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>
ADVENTIST BOOK CENTER						
ABC Manager					87	102
ABC Assistant Manager					78	98
ABC Branch Manager					77	97
Cashier					57	77
Secretary					56	76
Shipping Clerk					56	76
Clerk (Office/Sales)					52	72
Receptionist					52	72
ADMINISTRATION, DEPARTMENTS, SERVICES						
President		115	95	112	92	108
Secretary	95	112	92	108	89	104
Treasurer	95	112	92	108	89	104
Vice President	94	111	91	107	89	103
Administrative Assistant to President	93	110	90	105	87	102
Undertreasurer			91	106	87	102
Associate Secretary	93	110	89	104	87	102
Associate Treasurer	93	110	89	104	87	102
Field Secretary	93	110				
Association Manager/Secretary			90	105	87	102
Association Field Representative			89	103	87	102
Loss Control Director			89	103	79	100
Department Director	93	110	90	105	87	102
Associate Department Director	92	108	89	103	87	102
Assistant Department Director	89	104	87	101	78	98
<i>Liberty</i> Editor	93	110				
<i>Liberty</i> Associate Editor	91	106				
ASI Secretary/Treasurer	93	110				
PSI Director	93	110				
PSI Associate Director	92	108				
ARN Director	92	108				
PSI Assistant Director	89	104				
Director of Accounting	90	105				
Assistant Treasurer	89	104	87	100	78	99
Van Driver					78	98

Classification	Division		Union		Local Conference	
	July 1, 2006		July 1, 2006		July 1, 2006	
	Min	Max	Min	Max	Min	Max
	NAD* University College		Union Union HHES		Local Conference K-12 HHES	
Chief Accountant	89	104				
Senior Accountant	87	100	77	97	75	95
Accountant	76	96	73	93	71	91
Junior Accountant	64	84	63	83	61	81
Senior Accounting Clerk	59	79	58	78	57	77
Accounting Clerk	56	76	56	76	57	76
Executive Assistant (Administrative Secretary III)	Community Wages					
Administrative Assistant (Administrative Secretary I/II, Office Assistant II)			59	79	59	79
Assistant Cashier			57	77		
Administrative Office Secretary			58	78	58	78
Editorial Secretary			56	76		
Department Secretary (Secretary II; Office Assistant I)			56	76	56	76
Custodian			56	76	56	76
Secretary			56	76	56	76
Clerk			55	75	55	75
Receptionist			52	72	52	72

*Refer to "Remuneration Rates: NAD Employees Based at G.C. Complex" community rate (page 3).

***Information Technology Services**

ITS Director, Major System	90	105
ITS System Director	89	103
ITS Assistant director, Major System	89	103
System Analyst/Programmer Supervisor	88	102
System Analyst/Programmer	87	101
Network/Database/Web Administrator	87	101
Web Support Specialist	73	93
ITS Support Specialist	73	93
ITS Intern	73	83

*NOTE: Local conferences should not pay Information Technology Services personnel in excess of 150 percent.

Retirement

Administrator, Retirement Plans	93	110
Associate Administrator, Retirement Plans	92	108
Assistant Administrator, Retirement Plans	89	104

Category Definitions

Bookkeeping/Accounting

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 persons' 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 the abilities and training of an accountant; however, in addition he/she 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.

Interns

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.

Communication Intern

A communication intern is one who receives supervisory training in a variety of positions in denominational communication lines. Requirements for eligibility shall include college graduation with at least a major or minor in the areas of communication, and a major or minor in a complimentary field, and a recommendation by the communication professor and one other faculty member of the college where he/she graduated and with whom he/she has worked closely.

Information Technology Intern

An information technology intern is one who receives supervisory training in a variety of positions in denominational computer lines. Requirements for eligibility to these internships shall include the satisfactory completion of a minimum of a two-year liberal arts curriculum with at least an Associate's degree with a major or minor in computer science, information systems or other related field; or the completion of an approved computer certification, i.e., Novell and/or Microsoft, and recommendations from the computer professor where the intern graduated and one other instructor with whom he/she has worked closely.

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 revenue 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:

- ▶ 10% for high cost-of-living locations, applicable to any size hospital.
- ▶ An additional 10% for the three largest hospitals (Loma Linda University Medical Center, Florida Hospital, and Kettering Medical Center).

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