

NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS

# Remuneration Scale

EFFECTIVE

JANUARY 1, 2018

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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

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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 Y 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, 2017, in the USA and Bermuda, and August 31, 2017, 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, 2017, in the US and Bermuda, and on September 1, 2017, 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, 2018**  
U.S./BERMUDA

**September 1, 2018**  
CANADA

US\$4,504

C\$5,011

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

## Seminarian Remuneration Rate

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### Traditional Track

While Attending the Seminary:

30% of the Remuneration Factor

effective July 1, 2018

US\$1,351

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 US\$2,702 as of July 1, 2018.

See NAD *Working Policy* L 15 49 for more details regarding responsibility for benefits of Ministerial Interns.

### In Ministry Track

While attending the Seminary:

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

Effective July 1, 2018

US\$1,351

## Parsonage Exclusion—USA

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

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 dollars. The total exclusion will be limited by Internal Revenue Service regulations such as fair rental value and actual expense.

## Manse Allowance—Canada

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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

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|   | USA      | Canada  |
|---|----------|---------|
| Auto Travel Rates: Per Mile             | US\$0.42 |         |
| Per Kilometer (up to 5,000 km per year) |          | C\$0.54 |
| Per Kilometer (over 5,000 km per year)‡ |          | 0.48    |

‡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\$50.00† | C\$45.00 |
| When fully entertained            | 17.00      | 11.00    |
| Family authorized travel:         |            |          |
| Worker and spouse                 | 75.00      | 90.00    |
| When fully entertained            | 25.00      | 22.00    |
| Each dependent accompanying child | 25.00      | 22.00    |
| When fully entertained            | 8.00       |          |

†U.S. per diem limited up to the minimum latest Internal Revenue Service published per diem (meals and incidental expenses), rounded up to the nearest dollar. See the most recent rate at [www.us.gov](http://www.us.gov); search “per diem.” Accompanying child normally reserved for moving unless authorized by controlling body.

## Area Travel Allowance—USA

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The Area Travel Allowance (USA/Bermuda) is a monthly allowance calculated at up to a maximum of 1,000 miles times the mileage rate. Each union in the United States is authorized to adjust the area travel rate up or down but not to exceed the maximum of 1,000 miles times the mileage rate. In Canada the Area Travel Allowance is a flat C\$500 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

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For the full-time worker and eligible dependents, as defined by the NAD Health Care Assistance Plan document available from your Human Resource office or at [www.Adventistrisk.org](http://www.Adventistrisk.org):

- ▶ The Plan provides assistance for a wide variety of medical costs, including inpatient and outpatient treatments, physician office visits and related expenses, as well as prescriptions, chiropractic, dental, vision and other services.
- ▶ Specific deductibles, co-pays, limits and maximums apply. Please read the Plan document carefully!
- ▶ The Plan benefit year is January 1 to December 31, 2017.
- ▶ There is a maximum lifetime assistance per individual. Please see current Plan document.

### Health Care Assistance—Canada

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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

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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

### Pension Factors

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USA Retirement Plan—US\$2,511

Canadian Retirement Plan—C\$2,355

Hospital Retirement—US\$2,942

NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS

# Remuneration Scales

Organizations Within the North American Division

| Classification                       | <b>Division</b>       | <b>Union</b> |            | <b>Local Conference</b> |            |
|--------------------------------------|-----------------------|--------------|------------|-------------------------|------------|
|                                      | 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> |
| <b>MINISTERIAL</b>                   |                       |              |            |                         |            |
| 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         |

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

|                                       |  |  |  |  |  |  |  |    |
|---------------------------------------|--|--|--|--|--|--|--|----|
| <b>Ministerial/Bible Instructor</b>   |  |  |  |  |  |  |  |    |
| <b>Intern in Field</b>                |  |  |  |  |  |  |  |    |
| After two years of seminary           |  |  |  |  |  |  |  | 87 |
| After college or one year of seminary |  |  |  |  |  |  |  | 83 |

Remuneration Scales  
Organizations Within the North American Division

| Classification  | Division     |                            | Union        |     | Local Conference |     |
|---|--------------|----------------------------|--------------|-----|------------------|-----|
|   | July 1, 2006 |                            | July 1, 2006 |     | July 1, 2006     |     |
|   | Min          | Max                        | Min          | Max | Min              | Max |
| <b>ADVENTIST MEDIA CENTER</b>                                   |              |                            |              |     |                  |     |
| 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                         |              |     |                  |     |
| <b>AMC Radio/TV Components</b>                                  |              |                            |              |     |                  |     |
| 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                         |              |     |                  |     |
| <b>NORTH AMERICAN DIVISION<br/>EVANGELISM INSTITUTE (NADEI)</b> |              |                            |              |     |                  |     |
| Director  | 93           | 110                        |              |     |                  |     |
| Associate Director  | 92           | 108                        |              |     |                  |     |
| Business Manager  | 92           | 108                        |              |     |                  |     |
| Instructor  | 72           | 94                         |              |     |                  |     |
| Administrative Secretary  |              | Applicable community wages |              |     |                  |     |
| Secretary   |              | Applicable community wages |              |     |                  |     |

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> |
| <b>INTERNS</b>                       |              |            |              |            |                  |            |
| Business Intern                      | 73           | 83         |              |            |                  |            |
| Communication Intern                 | 73           | 83         |              |            |                  |            |
| Information Technology Services      | 73           | 83         |              |            |                  |            |
| <b>EDUCATION</b>                     |              |            |              |            |                  |            |
| Elementary Supervisor                |              |            | 102          |            |                  |            |
| Superintendent of Schools            |              |            |              |            | 87               | 102        |
| Associate Supervisor of Schools      |              |            |              |            | 87               | 102        |
| Assistant Supervisor of Schools      |              |            |              |            | 79               | 99         |
| Certification Registrar              |              |            | 79           |            |                  |            |
| <b>K-12</b>                          |              |            |              |            |                  |            |
| 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%.

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> |
| <b>Universities and Colleges</b>       |                       |              |            |                  |            |
| 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         |                  |            |
| <b>Physicians/Dentists</b>             |                       |              |            |                  |            |
| Third Year                             |                       | 114          | 134        | 114              | 134        |
| Second Year                            |                       | 106          | 126        | 106              | 126        |
| First Year                             |                       | 99           | 118        | 99               | 118        |
| <b>HOME HEALTH EDUCATION</b>           |                       |              |            |                  |            |
| 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         |                  |            |

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> |
| <b>ADVENTIST BOOK CENTER</b>                     |              |            |              |            |                  |            |
| 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         |
| <b>ADMINISTRATION,<br/>DEPARTMENTS, SERVICES</b> |              |            |              |            |                  |            |
| 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                                   | 94           | 111        | 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         |

Remuneration Scales  
Organizations Within the North American Division

| Classification  | Division                      |     | Union               |     | Local Conference                 |     |
|---|-------------------------------|-----|---------------------|-----|----------------------------------|-----|
|   | July 1, 2006                  |     | July 1, 2006        |     | July 1, 2006                     |     |
|   | Min                           | Max | Min                 | Max | Min                              | Max |
|   | NAD*<br>University<br>College |     | Union<br>Union HHES |     | Local Conference<br>K-12<br>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  |

**Retirement**

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

## Category Definitions

### Bookkeeping/Accounting

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#### **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

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### **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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