

NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS

Remuneration Scale

EFFECTIVE

JANUARY 1, 2019

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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 the 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 in the *NAD Retirement Plan Booklet*).

Rates for Nonexempt Positions: The General Conference and North American Division headquarters have adopted community rates for nonexempt or hourly employees. These rates fall within grade levels. Rates for these positions were researched and set by the General Conference Human Resources Committee.

Remuneration Rates and Allowances

Remuneration and Cost of Living

Y 08 05 Remuneration Factor—NADCOM determines the remuneration factor for the division territories in terms of local currency and in harmony with the remuneration philosophy and practice of the General Conference. The division will approve the remuneration factor effective July 1 of the following year adhering to the CPI-U in the United States and the Bermuda Islands, and to the CPI in Canada. These remuneration factors will constitute the base for the calculation of salaries.

Y 08 10 Remuneration Scale—The remuneration scale of the North American Division will serve as the basis for the compensation of ministerial, educational, and administrative personnel of the church in the division territory, for the administration of local conferences, unions, division, higher education institutions, K-12 education, and institutions administered by the division. Amendments to the remuneration scale shall be approved by the Year-end Meeting of the North American Division Committee.

Y 08 25 Cost of Living Assistance—The North American Division implements a cost of living assistance in addition to the remuneration by the application of the studies compiled by the Economic Research Institute, Inc. (ERI), Redmond, Washington, for the United States and the Bermuda Islands, and Statistics Canada for the territory of the Seventh-day Adventist Church in Canada.

The calculation will be based on the following factors (except for community wage employees under Y 08 15) in numbers 1, 2, 3a-h and the several paragraphs following h.

Remuneration Factor

July 1, 2019 <u>U.S./BERMUDA</u>	September 1, 2019 <u>CANADA</u>
US\$4,635	C\$5,136

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, 2019 US\$1,391

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 up to 60% of the remuneration factor or \$2,781 as of July 1, 2019.

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

Parsonage Exclusion—USA

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

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\$0.42	
Per Kilometer (up to 5,000 km per year)		C\$0.55
Per Kilometer (over 5,000 km per year)‡		0.49

*Each union in the United States is authorized to adjust the mileage rate at one cent per twenty-cent increase over a \$3.50 per gallon base, not to exceed the Internal Revenue Service rate. See the most recent rate at www.us.gov; search “mileage rates.”

‡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\$48.00
When fully entertained	17.00	12.00
Family authorized travel:		
Worker and spouse	75.00	96.00
When fully entertained	25.00	24.00
Each dependent accompanying child	25.00	24.00
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; search “per diem.”

Area Travel Allowance—USA

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

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:

- ▶ 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 maxi-

mums apply. Please read the Plan document carefully!

- ▶ The Plan benefit year is January 1 to December 31, 2019.
- ▶ There is a maximum lifetime assistance per individual. Please see current Plan 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.

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

Pension Factors

USA Retirement Plan—US\$2,584

Canadian Retirement Plan—C\$2,402

Hospital Retirement—US\$3,016

Remuneration Scales

Organizations Within the North American Division

Classification	Division		Union		Local Conference	
	July 1, 2019		July 1, 2019		July 1, 2019	
	<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

Remuneration Scales
Organizations Within the North American Division

Classification	Division		Union		Local Conference	
	July 1, 2019		July 1, 2019		July 1, 2019	
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>
ADVENTIST MEDIA MINISTRIES						
Exempt						
Speaker/Director	90	110				
Ministry Manager	88	108				
Associate Manager Support Services	88	108				
Treasurer	87	107				
Assistant Manager	85	105				
Associate Director/Speaker	85	105				
Department Director	85	105				
Associate Treasurer	84	104				
Associate Department Director	83	103				
Trust Officer	83	103				
Assistant Department Director	81	101				
Assistant Treasurer	81	101				
Assistant Trust Officer	81	101				
Network Engineer	81	101				
Administrative Coordinator	61	81				
Nonexempt*						
Senior Accountant	81	101				
Jr. Accountant III	75	95				
Computer Technician	72	92				
Digital Content Specialist	72	92				
Supervisor II	72	92				
Jr. Accountant II	68	88				
Video Tape Editor	66	86				
Jr Accountant	62	82				
Bible School Supervisor	61	81				
Supervisor I	61	81				
Web Designer Technician Engineer	60	80				
Departmental Assistant III	59	79				
Departmental Assistant II	58	78				
Jr. Accountant-General	58	78				
Administrative Assistant	55	75				
Administrative Office Secretary	55	75				
Audio/Studio Technician	55	75				
Accountant A.R.	53	73				
Shipping Clerk/Warehouseman	50	70				
Graphic Design Assistant I	44	64				
Video Editing Assistant	44	64				
Receptionist	42	62				
Clerk I	41	61				
Secretary	41	61				
Janitor	41	61				
Clerk	33	53				
*Nonexempt scales are based on a remuneration factor reflecting the local area cost of living where each ministry is located. This factor is voted by the AMM Board.						
NORTH AMERICAN DIVISION						
EVANGELISM INSITUTE (NADEI)						
ADVENTSOURCE, ADVENTIST INFORMATION						
MINISTRY (AIM) & SEMINARS UMLIMITED						
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, 2019		July 1, 2019		July 1, 2019	
	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>	<u>Min</u>	<u>Max</u>
INTERNS						
Business	73	83				
Communication	73	83				
Information Technology Services	73	83				
Human Resource Services						
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%.

Remuneration Scales
Organizations Within the North American Division

Classification	Division		Union		Local Conference	
	July 1, 2019		July 1, 2019		July 1, 2019	
	<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 SERVICE						
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, 2019		July 1, 2019		July 1, 2019	
	Min	Max	Min	Max	Min	Max
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	94	111	91	106	87	102
Associate Secretary	93	110	89	104	87	102
Associate Treasurer	93	110	89	104	87	102
AASI Training & Implementation Specialist	97	101				
AASI Training & Implementation Manager	89	104				
Association Manager/Secretary			90	105	87	102
Association Field Representative			89	103	87	102
Loss Control Director			89	103	79	100
Business Manager	83	97				
Department Director	93	110	90	105	87	102
Controller	92	108	89	103	87	102
Associate Department Director	92	108	89	103	87	101
Assistant Department Director	89	104	87	101	78	98
Facilities Manager	91	106				
Assistant Facilities Manager	89	104				
Human Resources Director	93	110	89	105	87	102
Associate Human Resources Director	92	108	89	103	87	101
Human Resources Generalist	88	102	83	100	65	95
Senior Employment Specialist	83	96				
Senior Benefit Specialist	83	96				
Human Resource Systems and Training Specialist	83	96				
<i>Liberty & Message</i> Editor	93	110				
<i>Liberty</i> Associate Editor	91	106				
ASI Secretary/Treasurer	93	110				
Meeting Planning Manager	91	106				
PSI Director	93	110				
PSI Associate Director	92	108				
PSI Assistant Director	89	104				
Social Media Manager/Digital Strategist	92	108				
Assistant Treasurer	89	104	87	100	78	99
Van Driver					78	98
Communications						
Video Producer	88	102				
Production Associate	89	104				
Production Director	91	106				
News Writer/News Producer	89	104				

Remuneration Scales
Organizations Within the North American Division

Classification	Division		Union		Local Conference	
	July 1, 2019		July 1, 2019		July 1, 2019	
	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)						
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: community rate (page 3).						

Information Technology Services

ITS Director	90	105
ITS System Director	89	103
ITS Assistant director, System	89	104
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

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.

Human Resource Intern

A Human Resource Intern is one who receives supervisory training in a variety of positions in denominational Human Resource Administration lines. Requirements for eligibility to these internships shall include the satisfactory completion of a four - year liberal arts curriculum with at a Bachelor's degree in Business Administration, Human Resource Management, or other related field, and recommendation from the faculty of the college or university where the intern graduated and with whom he/she has worked closely.

Hospital Remuneration Scale

The compensation policy for executives of Adventist hospitals and regional healthcare organizations rests on the belief that the primary motivation of professionals who choose to join Adventist healthcare organizations is not financial but the realization of mission. Adventist healthcare organizations intentionally recruit executive leaders who choose to devote their professional and personal skills to advance the medical ministry of the Seventh-day Adventist Church. The demand for highly competent and experienced Adventist healthcare executives makes it necessary for healthcare organizations, working with the support of church leadership, to set wages at market levels.

Compensation for healthcare executives is based upon a periodic market survey by a qualified, independent compensation consultant. The survey

covers an approved peer group of healthcare institutions, consisting of a group of not-for-profit health systems located throughout the United States and similar in size and complexity. Each healthcare institution creates a salary scale using salary ranges for the peer group, with individual salaries set within the range. Annual salary increases reflect such factors as market movement or inflation, overall performance and are approved by the appropriate Board Compensation Committee.

Compensation of employees below executive level is also based upon community compensation rates. Periodic compensation analysis is completed, and compensation ranges are set to equitably recognize the employee's responsibility level and job complexity. Employees move along the established compensation ranges with additional experience, education and skill level.

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