# Remuneration Scale

EFFECTIVE

JANUARY 1, 2023

Revised March 2019 2023 Update

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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

Philosophy of Remuneration

- 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**

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

<sup>\*</sup>Organizations are given the option of implementing January 1, 2023 or July 1, 2023.

Remuneration Rates and Allowances

## **Seminarian Remuneration Rate**

#### **Traditional Track**

While Attending the Seminary:
30% of the Remuneration Factor
effective July 1, 2023
US\$1,578
While Participating in Evangelistic Programs:
8% of the Remuneration Factor per week for up to six (6) weeks

For Canadian and Bermuda sponsorship 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 \$3,156 as of July 1, 2023.

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).

Remuneration Rates and Allowances

## **Travel Expense Allowances**

USA Canada

Auto Travel Rates: Per Mile\* US\$0.45

Per Kilometer (up to 5,000 km per year)

C\$0.61

Per Kilometer (over 5,000 km per year)

C\$0.55

<sup>\*</sup>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."

Gas Cost	\$3.10	\$3.30	\$3.50	\$3.70	\$3.90	\$4.10	\$4.30	\$4.50	\$4.70	\$4.90	\$5.10
Milege Reimbursement	\$0.40	\$0.41	\$0.42	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.48	\$0.49	\$0.50

<sup>‡</sup>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\$56.00†	C\$60.00
When fully entertained	20.00	20.00
Family authorized travel:		
Worker and spouse	84.00	100.00
When fully entertained	28.00	25.00
Each dependent accompanying child	28.00	25.00
When fully entertained	11.00	

†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**

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\$550 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 80 km in radius (160 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, 2022.
- 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\$2,971

Canadian Retirement Plan—C\$2,525

Hospital Retirement—US\$3,329

	Division	Union	Local Conference
	July 1, 2019	July 1, 2019	July 1, 2019
Classification	Min Max	Min Max	Min Max
MINISTERIAL Evangelist Ordained Minister Commissioned Minister (Credentialed) (5 years+) Commissioned Minister (Licensed) (up to 5 years) Licensed Minister Van Ministry Director Bible Instructor		90 105	87 102 87 102 75 95 75 95 75 95 75 95 75 95

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

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

			ī
	Division	Union	Local Conference
	July 1, 2019	July 1, 2019	July 1, 2019
Classification	Min Max	Min Max	Min Max
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 Associate Treasurer	85 105 84 104		
Associate Treasurer 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 Supervisor I	61 81 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 53 73		
Accountant A.R. 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 *Nonexempt scales are based on a remunerati	33 53		
area cost of living where each ministry is loca			
AMM Board.	acc. This factor is voice by the		
NORTH AMERICAN DIVISION EVANGELISM INSITUTE (NADEI) ADVENTSOURCE, ADVENTIST INFOR MINISTRY (AIM) & SEMINARS UMLIN	IMITED		
Director Associate Director	93 110 92 108		
Associate Director Business Manager	92 108 92 108		
Instructor	72 94		
Administrative Secretary	Applicable community wages		
Secretary	Applicable community wages		

	Division	Union	<b>Local Conference</b>
	July 1, 2019	July 1, 2019	July 1, 2019
Classification	Min Max	Min Max	Min Max
INTERNS Business Communication Information Technology Services Human Resource Services	73 83 73 83 73 83 73 83		
EDUCATION Elementary Supervisor Superintendent of Schools Associate Supervisor of Schools Assistant Supervisor of Schools Certification Registrar		102 79	87 102 87 102 79 99
K-12 Principal with AC PC			87 102 87 102
Teachers with PC SC BC			87 102 75* 95 75* 82
Business Manager with MBA or equivalent experience BS/BA			87 102 83 97
Director of Food Services  MA or equivalent experience BA or equivalent experience Hospital, Institutions, and Educational Food Service	Society (HIEFS)		87 102 81 95 69 89
Director of Health Services BS (RN) or equivalent experience AS (RN) or equivalent experience Guidance Director with			85 99 75 92
PC SC			87 102 81* 95
Librarian with PC SC			87 102 80* 95
Director of Public Relations with MBA/M in PR or equivalent experience BS/BA or equivalent experience			87 102 80 97
Director of Development with  MA or equivalent experience BS/BA or equivalent experience Three year's experience Registrar			87 102 80* 97 80 93 58 78
Residence Hall Dean with MA in guidance BA or equivalent experience Industrial Head			87 102 82* 95 79 99
*K-12 entry level scale for personnel with college degree	ees is 83%.		

	Division	Union	Local Conference
	July 1, 2019	July 1, 2019	July 1, 2019
Classification	Min Max	Min Max	Min Max
Universities and Colleges Chief Executive Officer University College Major Administrative Officers University College Dean of School—University Associate in Administration Professor Manager—Industry Associate Professor Assistant in Administration Assistant Professor Administrator of Campus Services Associate in Campus Services Associate Manager—Industry Assistant in Campus Services I Assistant Manager—Industry Assistant in Campus Services II Instructor  Physicians/Dentists Third Year Second Year First Year		113 112 112 111 111 97 108 96 108 96 108 83 105 93 104 85 103 87 102 83 100 83 99 79 99 81 98 78 98 79 95 80 90 114 134 106 126 99 118	114 134 106 126 99 118
HOME HEALTH EDUCATION SERVICE Director Associate director Treasurer Assistant Director Assistant Treasurer Computer Equipment Programmer Department Supervisor—Customer Service Department Supervisor—LE Service Shipping Computer Equipment Operator Administrative Office Secretary Secretary Shipping Clerk Custodian Receptionist Clerk		90 105 89 103 88 102 87 101 79 99 79 99 78 98 78 98 77 97 77 97 77 97 58 78 56 76 56 76 56 76 52 72 52 72	

	Division	Union	Local Conference
	July 1, 2019	July 1, 2019	July 1, 2019
Classification	Min Max	Min Max	Min Max
ADVENTIST BOOK CENTER  ABC Manager  ABC Assistant Manager  ABC Branch Manager  Cashier  Secretary  Shipping Clerk  Clerk (Office/Sales)  Receptionist			87 102 78 98 77 97 57 77 56 76 56 76 52 72 52 72
ADMINISTRATION,			
President Secretary Treasurer Vice President Assistant to President Undertreasurer Associate Secretary Associate Treasurer ACTS Training & Implementation Specialist ACTS Training & Implementation Manager Association Manager/Secretary Association Field Representative Loss Control Director Business Manager Department Director Controller Associate Department Director Assistant Department Director Facilities Manager Assistant Facilities Manager	115 95 112 95 112 94 111 93 110 94 111 93 110 93 110 86 100 89 104 83 97 93 110 92 108 92 108 89 104 91 106 89 104 91 106 89 104 93 110	95 112 92 108 92 108 91 107 90 105 91 106 89 104 89 104 90 105 89 103 89 103 90 105 89 103 89 103 89 103 89 103 89 103	92 108 89 104 89 104 89 103 87 102 87 102
Human Resources Director Associate Human Resources Director Human Resources Generalist Senior Employment Specialist Senior Benefit Specialist Human Resource Systems and Training Specialist Human Resource Systems and Training Specialist Liberty & Message Editor Liberty Associate Editor ASI Secretary/Treasurer Meeting Planning Manager PSI Director PSI Associate Director PSI Associate Director Social Media Manager/Digital Strategist Assistant Treasurer	92 108 88 102 83 96 83 96 83 96 93 110 91 106 93 110 91 106 93 110 91 106 93 110 92 108	89 103 83 100	87 101 65 95
Assistant Treasurer Van Driver Communications Video Producer Production Associate Production Director News Writer/News Producer	89 104 88 102 89 104 91 106 89 104	87 100	78 99 78 98

	Division	Union	Local Conference
	July 1, 2019	July 1, 2019	July 1, 2019
Classification	Min Max	Min Max	Min Max
	NAD* University College	Union Union HHES	Local Conference K-12 HHES
Chief Accountant Senior Accountant Accountant Junior Accountant Senior Accounting Clerk Accounting Clerk	89 104 87 100 76 96 64 84 59 79 56 76	77 97 73 93 63 83 58 78 56 76	75 95 71 91 61 81 57 77 57 76
Executive Assistant (Administrative Secretary III) Administrative Assistant (Administrative Secretary I/II, Office Assistant II) Assistant Cashier Administrative Office Secretary Editorial Secretary Department Secretary (Secretary II; Office Assistant I) Custodian Secretary Clerk Receptionist	Community Wages	59 79 57 77 58 78 56 76 56 76 56 76 56 76 55 75 52 72	59 79 58 78 56 76 56 76 56 76 55 75 52 72
*Refer to "Remuneration Rates: community rate (page 3).			
Information Technology Services ITS Director ITS System Director ITS Assistant director, System System Analyst/Programmer Supervisor System Analyst/Programmer Network/Database/Web Administrator Web Support Specialist ITS Support Specialist ITS Intern	90 105 89 103 89 104 88 102 87 101 87 101 73 93 73 93 73 83		
Retirement Administrator, Retirement Plans Associate Administrator, Retirement Plans Assistant Administrator, Retirement Plans	93 110 92 108 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. Category Definitions

#### 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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