

NORTH AMERICAN DIVISION YEAR-END MEETING

FINANCE AGENDA

Seq Admin

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FINANCE AGENDA

	1			CALL TO ORDER
	2			PRAYER
RR	3			REMUNERATION FACTOR AND ALLOWANCES
RR	4			AIM CHARGES TO UNIONS
RR	5			HISPANIC BUILDING FUND
RR	6			OAKWOOD UNIVERSITY
RR	7			REGIONAL CAPITAL REVERSION FUND ALLOCATIONS
RR	8			RESOURCE DEVELOPMENT COMMITTEE ALLOCATIONS
RR	9			eADVENTIST ALLOCATIONS
RR	10			SPECIAL ASSISTANCE FUND--2023 POLICY VARIANCE
RR	11			SPECIAL ASSISTANCE FUND

1 **REMUNERATION FACTOR AND ALLOWANCES— ~~2022~~ 2023**

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3 RECOMMENDED, 1. To effect a salary increase of up to 5.4% 6.0% for the United States and
4 Bermuda on July 1, ~~2022~~ 2023 which may be implemented as early as January 1, 2023, and a
5 ~~2.00% 4.0%~~ for Canada on January 1, 2023 and an additional 4.0% on August 1, 2022 2023.

6

7 2. The SDACC remuneration factor and pension factor is decided in September and
8 November. Therefore, NAD Year-end is requested to grant NADCOM the authority to approve
9 the pension factor for SDACC.

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11 3. To approve the remuneration factor and allowances effective July 1, ~~2022~~ 2023
12 for the United States and Bermuda, and ~~September~~ January 1, 2023 and August 1, 2022 2023 for
13 Canada as follows:

14

15 **Remuneration Factors**

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17 Remuneration Factor

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19 U.S. and Bermuda Canada

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21 July 1, ~~2022~~ 2023 ~~September 1, 2022~~ January 1, 2023

22

23 ~~US\$4,963~~ US\$5,261 ~~C\$5,344~~ C\$5,558

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25 August 1, 2023

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27 C\$5,772

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

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31 **Seminarian Remuneration Rate**

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33 **Traditional Track**

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While attending Seminary:

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30% of the Remuneration Factor

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Effective July 1, ~~2022~~ 2023

~~US\$1,489~~ US\$1,578

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While participating in Evangelistic Programs:

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8% of the Remuneration Factor

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Per week for up to six weeks.

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43 For Canadian and Bermudian ~~scholarship~~ sponsorship recipients: when the spouse
44 accompanies the intern but is unable to obtain a work permit, the remuneration will be up to 60%
of the remuneration factor or ~~US\$2,978~~ US\$3,156 as of July 1, ~~2022~~ 2023.

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REMUNERATION FACTOR AND ALLOWANCES – ~~2022~~ 2023- Page 2

1 **Parsonage Exclusion (U.S.)**

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3 The parsonage exclusion is available to ministerial employees in harmony with
 4 E 05. Each union in the North American Division will be responsible for establishing a
 5 Parsonage Exclusion ceiling within its territory. The Parsonage Exclusion (US) shall not exceed
 6 80% of the Ordained Minister annualized salary, including cost-of-living, rounded to the nearest
 7 thousand dollars. The total exclusion is limited by Internal Revenue Service regulations such as
 8 fair rental value and actual expense.

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10 **Travel Expense Allowances, Effective January 1, ~~2022~~ 2023 in USA and July 1, 2022 in**
 11 **Canada**

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13 **Mileage:**

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	U.S./Bermuda					Canada								
Auto travel rates, per mile [⊕]	US\$ 0.42 <u>\$0.45</u>													
Per kilometer (up to 5,000 km)						€ \$.56 <u>C\$</u> .61								
Per kilometer (over 5,000 km)*						€ \$.50 <u>C\$</u> .55								
Gas Cost	\$2.50	\$2.70	\$2.90	\$3.10	\$3.30	\$3.50	\$3.70	\$3.90	\$4.10	\$4.30	\$4.50	\$4.70	\$4.90	\$5.10

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Mileage Reimbursement	\$0.37	\$0.38	\$0.39	\$0.40	\$0.41	\$0.42	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.48	\$0.49	\$0.50
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*Entities may set lower rates per kilometer for reported travel above 24,000 per year.

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23 **Per Diem Rates (meals and incidental expenses):**

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Full per diem	US\$ 54.00 \$56.00		€ \$ 57.00 <u>C\$</u> 60.00	
When fully entertained	19.00 20.00		19.00 <u>20.00</u>	
Family authorized travel:				
Worker and spouse	81.00 84.00		100.00	
When fully entertained	27.00 28.00		25.00	
Each dependent accompanying child	27.00 28.00		25.00	
When fully entertained	11.00			

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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
<https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Accompanying child per diem reimbursement should be authorized by controlling body.

REMUNERATION FACTOR AND ALLOWANCES – ~~2022~~ 2023- Page 3

1 **Area Travel Allowance**

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3 The Area Travel Allowance (U.S./Bermuda) is a monthly allowance which is calculated
4 at up to a maximum of 1,000 miles times the mileage rate. Each union in the United States is
5 authorized to adjust the area travel rate up or down but not to exceed the maximum of 1,000
6 miles times the mileage rate. In Canada the Area Travel Allowance is a flat C\$500 (2022)
7 increased to C\$550 per month for 2023 as per the recommendation of the SDACC Board.

8
9 Area travel allowance is defined as a flat allowance for travel by administrative personnel within
10 a restricted geographical area not more than U.S. 50 miles and Canada ~~50~~ 80 km in radius (100
11 miles/160 km round-trip) from the workers' home or place of employment, as may be defined by
12 the employing organization. No auto mileage may be reported for trips to points within such
13 area. Any variations to this policy must have NADCOM approval.

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15 **Pension Factors Effective January 1, ~~2022~~ 2023**

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17	General Church Retirement Plan – U.S.	US\$ 2,803 <u>US\$2,971 (6.0%)</u>
18	General Church Retirement Plan – Canada+	C\$ 2,475 TBA (2.00)
19	Hospital Retirement Plan	US\$ 3,248 <u>US\$ 3,329 (2.5%)</u>

ADVENTIST INFORMATION MINISTRY (AIM) CHARGES TO UNIONS—2023

RECOMMENDED, To approve the following allocations for AIM in 2023.

**AIM CHARGES TO UNIONS
FOR 2023**

<u>Union</u>	<u>Membership Dec 31, 2021</u>	<u>Rate</u>	<u>Invoice Total</u>
Atlantic	129,073	\$ 0.120	\$ 15,489
Canadian	74,079	\$ 0.120	\$ 8,889
Columbia	151,317	\$ 0.120	\$ 18,158
Lake	88,675	\$ 0.120	\$ 10,641
Mid-America	65,011	\$ 0.120	\$ 7,801
North Pacific	102,086	\$ 0.120	\$ 12,250
Pacific	218,863	\$ 0.120	\$ 26,264
Southern	317,416	\$ 0.120	\$ 38,090
Southwestern	119,288	\$ 0.120	\$ 14,315
	<u>1,265,808</u>		<u>\$ 151,897</u>

HISPANIC BUILDING FUND ALLOCATION FOR 2023

RECOMMENDED, To approve the following allocations for the 2023 Hispanic Building Fund:

	2021 ¹		2021 ²			2023 ³	
	Membership		Tithe	Average		Total	
Atlantic	21,937	9.5%	\$ 14,573,157	10.5%	10.0%	\$ 102,226	
Canadian	2,152	0.9%	\$ 1,210,775	0.9%	0.9%	\$ 9,219	
Columbia	35,885	15.5%	\$ 19,163,111	13.9%	14.7%	\$ 149,934	
Lake	12,267	5.3%	\$ 5,969,160	4.3%	4.8%	\$ 49,103	
Mid-America	8,121	3.5%	\$ 4,735,315	3.4%	3.5%	\$ 35,405	
North Pacific	15,572	6.7%	\$ 5,655,031	4.1%	5.4%	\$ 55,225	
Pacific	48,093	20.7%	\$ 32,396,804	23.4%	22.1%	\$ 225,768	
Southern	46,725	20.1%	\$ 30,277,625	21.9%	21.0%	\$ 214,918	
Southwestern	41,327	17.8%	\$ 24,335,493	17.6%	17.7%	\$ 181,052	
Total	232,079	100.0%	\$ 138,316,471	100.0%	100.0%	\$ 1,022,850	

¹ Figure for 2021 membership came eAdventist.

² Figure for 2021 tithe came from the final remittance system Hispanic church tithe and does not include Hispanic tithe in the Regional Conferences as it is included with the Regional Conference tithe.

³ The total amount to distribute comes from the formula for Hispanic tithe distribution.

OAKWOOD UNIVERSITY FINANCIAL ALLOCATIONS—2023

RECOMMENDED, To approve the following Oakwood University Allowances for 2023:

**OAKWOOD UNIVERSITY
Allocation for 2023**

ORGANIZATION	2021 Tithe	2023 ALLOTMENT (3.0% OF TITHE)
ATLANTIC UNION:		
Northeastern Conference	48,102,837	1,443,085
COLUMBIA UNION:		
Allegheny East Conference (2.125%)	38,175,658	811,233
Allegheny West Conference	8,205,885	246,177
	<u>46,381,542</u>	<u>1,057,410</u>
LAKE UNION:		
Lake Region Conference	12,013,587	360,408
MID-AMERICAN UNION:		
Central States Conference	5,061,880	151,856
NORTH PACIFIC UNION:		
Alaska Conference Churches	190,423	5,713
Oregon Conference Churches	414,835	12,445
Upper Columbia Conference Churches	141,730	4,252
Washington Conference Churches	813,157	24,395
	<u>1,560,145</u>	<u>46,805</u>
PACIFIC UNION:		
Arizona Conference Churches	838,887	25,167
Central California Conf Churches	1,298,779	38,963
Nevada-Utah Conf Churches	713,432	21,403
Northern California Conf Churches	2,189,190	65,676
Southeastern California Conf Churches	4,377,134	131,314
Southern California Conf Churches	4,791,650	143,750
	<u>14,209,072</u>	<u>426,273</u>
SOUTHERN UNION:		
South Atlantic Conference	26,368,587	791,058
South Central Conference (5.0%)	23,425,717	1,171,286
Southeastern Conference	28,790,030	863,701
	<u>78,584,334</u>	<u>2,826,045</u>
SOUTHWESTERN UNION:		
Southwest Region Conference	13,337,518	400,126
TOTALS	<u>219,250,915</u>	<u>6,712,008</u>

REGIONAL CAPITAL REVERSION FUND ALLOCATIONS

RECOMMENDED, To approve the allocation of Regional Capital Reversion Funds available for 2023 as follows:

<u>Organization</u>	<u>2023</u>
Tithe Base Year	2021
Allegheny East	476,871
Allegheny West	476,871
Southwest Region	476,871
	<hr/>
	<u>1,430,613</u>

RESOURCE DEVELOPMENT COMMITTEE ALLOCATIONS FOR 2023

RECOMMENDED, To approve the following allocations for the Resource Development Committee for 2023:

Union	Tithe 2021	%	Membership 2021	%	Ave.	RDC Allotment
Atlantic	117,297,245	9.7%	129,073	10.2%	10.0%	24,928
Canadian	72,494,006	6.0%	74,079	5.9%	5.9%	14,844
Columbia	156,426,644	13.0%	151,317	12.0%	12.5%	31,188
Lake	86,465,281	7.2%	88,675	7.0%	7.1%	17,737
Mid-America	66,388,732	5.5%	65,011	5.1%	5.3%	13,315
North Pacific	115,519,979	9.6%	102,086	8.1%	8.8%	22,078
Pacific	209,227,913	17.4%	218,863	17.3%	17.3%	43,342
Southern	274,459,959	22.8%	317,416	25.1%	23.9%	59,849
Southwestern	105,334,784	8.8%	119,288	9.4%	9.1%	22,719
Total	1,203,614,543	100.0%	1,265,808	100.0%	100.0%	250,000

Note: For purposes of this allocation, tithes and membership do not include NAD and Guam.

eADVENTIST MEMBERSHIP ALLOCATIONS FOR 2023

RECOMMENDED, To approve the following allocations for eAdventist Membership Billing for 2023:

Union	Membership 2021	\$	Amount
Atlantic	129,073	\$0.22	\$28,396
Canadian	74,079	\$0.22	\$16,297
Columbia	151,317	\$0.22	\$33,290
Lake	88,675	\$0.22	\$19,509
Mid-America	65,011	\$0.22	\$14,302
North Pacific	102,086	\$0.22	\$22,459
Pacific	218,863	\$0.22	\$48,150
Southern	317,416	\$0.22	\$69,832
Southwestern	119,288	\$0.22	\$26,243
Members 2021*	<u>1,265,808</u>		
Union Expense			<u>\$278,478</u>

*4th quarter Membership 2021

1 TREN/22YE

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3 **SPECIAL ASSISTANCE FUND—2023 POLICY VARIANCE**

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5 RECOMMENDED, To approve a policy variance for S 74 05 Source of Fund (Special Assistance Fund for
6 Conferences) for 2023 for local conferences and mission to contribute 80% of one percent (.80%) of annual
7 title receipts in excess of \$4,524,000, effective January 1, 2023. For Union Conferences the contribution
8 will be 80% of one percent (.80%) on the amounts contributed by the local conferences and missions.

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SPECIAL ASSISTANCE ALLOCATIONS FOR 2023

RECOMMENDED, To appropriate \$10 million, per the following schedule

SPECIAL ASSISTANCE FUND
Allocations for 2022 - \$9,500,000 plus Immigrant Groups - \$500,000

	Frozen Assistance per Agree 2013	% of 2013	2013 Total by % of '2013	2014 Total by % of '2013	2015-2022 Total by % of '2013	2023 Total by % of '2013	Message Magazine Amount
Atlantic Union							
Greater New York	150,000	1.25%	137,364	124,876	118,633	118,633	
New York	90,000	0.75%	82,418	74,926	71,180	71,180	
Northeastern	100,795	0.84%	92,304	83,913	79,717	79,717	23,500
Total	340,795		312,087	283,715	269,529	269,529	23,500
Canadian Union							
	-	0.00%	-	-	-	-	
Manitoba-Sask	127,513	1.06%	116,771	106,156	100,848	100,848	
Maritime	427,429	3.56%	391,423	355,839	338,047	338,047	
Quebec	86,020	0.72%	78,774	71,613	68,032	68,032	
Newfoundland	541,721	4.51%	496,087	450,988	428,439	428,439	
Total	1,182,683		1,083,055	984,595	935,366	935,366	-
Columbia Union							
Allegheny East	-	0.00%	-	-	-	-	23,500
Allegheny West	499,472	4.16%	457,397	415,815	395,025	395,025	20,000
Mountain View	382,422	3.18%	350,207	318,370	302,452	302,452	
Total	881,894		807,604	734,186	697,476	697,476	43,500
Lake Union							
Lake Region	1,548,231	12.89%	1,417,810	1,288,918	1,224,472	1,224,472	22,000
Total	1,548,231		1,417,810	1,288,918	1,224,472	1,224,472	22,000
Mid-America Union							
Central States	611,121	5.09%	559,641	508,764	483,326	483,326	20,000
Dakota	-	0.00%	-	-	-	-	
Total	611,121		559,641	508,764	483,326	483,326	20,000
North Pacific Union							
Alaska	265,872	2.21%	243,475	221,341	210,274	210,274	
Idaho	30,000	0.25%	27,473	24,975	23,727	23,727	
Montana	50,000	0.42%	45,788	41,625	39,544	39,544	
Union Regional Min	261,598	2.18%	239,561	217,783	206,894	206,894	10,000
Total	607,470		556,297	505,725	480,439	480,439	10,000
Pacific Union							
Arizona	367,060	3.06%	336,139	305,581	290,302	290,302	
Central California	116,442	0.97%	106,633	96,939	92,092	92,092	
Hawaii	37,500	0.31%	34,341	31,219	29,658	29,658	
Nevada-Utah	70,500	0.59%	64,561	58,692	55,757	55,757	
Southeastern Calif	200,842	1.67%	183,923	167,203	158,843	158,843	
Southern California	36,448	0.30%	33,378	30,343	28,826	28,826	
Union Regional Min	827,772	6.89%	758,041	689,128	654,672	654,672	15,000
Total	1,656,564		1,517,017	1,379,106	1,310,151	1,310,151	15,000

GENERAL AGENDA

POLICY AGENDA

FINANCE AGENDA

CONSENT AGENDA

	Frozen Assistance per Agree 2013	% of 2013	2013 Total by % of '2013	2014 Total by % of '2013	2015-2022 Total by % of '2013	2023 Total by % of '2013	Message Magazine Amount
Southern Union							
South Atlantic	1,008,323	8.39%	923,383	839,439	797,467	797,467	23,500
South Central	1,063,018	8.85%	973,470	884,973	840,724	840,724	22,000
Southeastern	1,509,381	12.57%	1,382,232	1,256,575	1,193,746	1,193,746	23,500
Total	3,580,722		3,279,085	2,980,987	2,831,937	2,831,937	69,000
Southwestern Union							
Oklahoma	60,000	0.50%	54,946	49,951	47,453	47,453	
Southwest Region	1,201,119	10.00%	1,099,938	999,944	949,946	949,946	22,000
Texico	341,269	2.84%	312,521	284,110	269,904	269,904	
Total	1,602,388		1,467,404	1,334,004	1,267,304	1,267,304	22,000
Sub-Total	12,011,868	100.00%	11,000,000	10,000,000	9,500,000	9,500,000	225,000
Funds for immigrant groups going forward in conferences per new program.						\$ 500,000	\$ 500,000
Grand Total	<u>12,011,868</u>	<u>100.00%</u>	<u>11,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>	

Newfoundland Mission 2023 to 100% 2021 tithe remitted. Membership under 1,000						<u>\$ 97,933</u>
Newfoundland Mission 2022 to 100% 2020 tithe remitted. Membership under 1,000					<u>\$ 96,214</u>	
Newfoundland Mission 2021 to 100% 2019 tithe remitted. Membership under 1,000					<u>\$ 80,925</u>	
Newfoundland Mission 2020 to 100% 2018 tithe. Membership under 1,000					<u>\$ 86,972</u>	
Newfoundland Mission 2019 to 100% 2017 tithe. Membership under 1,000					<u>\$ 95,935</u>	
Newfoundland Mission 2018 to 100% 2016 tithe. Membership under 1,000					<u>\$ 10,782</u>	
Newfoundland Mission 2017 to 100% 2015 tithe. Membership under 1,000					<u>\$ 59,915</u>	
Newfoundland Mission 2016 to 100% 2014 tithe. Membership under 1,000					<u>\$ 115,373</u>	
Newfoundland Mission 2015 to 100% 2013 tithe. Membership under 1,000					<u>\$ 152,482</u>	

NOTES:

1. Minimum Annual Tithe: \$4,524,000 [2022 factor (\$4,963) divided by 2021 factor (\$4,709) = 105.45% X (Last year) \$4,291,000—then divide by 12 and round up to get the monthly amount.
2. Tithe Per Capita Rounded to Next Highest Dollar:
3. For 2023 local conferences and missions will contribute .80% of annual tithe receipts in excess of \$4,524,000—if the recommended variance is voted.

SPECIAL ASSISTANCE:

- S Special non-formula assistance.

Note a: Reduction for Southeastern California and Southern California Conferences in column M is the difference between the calculation as shown based on total membership and tithe and a calculation without regional membership and tithe for these conferences. Regional tithe and membership for SE Calif & Southern Calif are included in the "Special Assistance" amount for Union Regional Ministries.