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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 all the world. Many agencies are utilized to accomplish its spiritual task. Each employee has a responsibility to 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 a range 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 15 to 30 percent spread, rounded to the nearest dollar, between entry level and maximum rates in the various categories has been incorporated in the remuneration scale. In setting rates within this spread, employing organizations should take into consideration the following factors with respect to each worker:

- Preparation, education and commitment
- Previous experience and achievement
- Years of service
- Responsibility

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 mileage reimbursement.)

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

In some unique and limited situations, the Division Committee may authorize an alternate remuneration plan(s). Those plans must reflect the sacrificial service philosophy as expressed in this policy and will be in harmony with the Philosophy of Remuneration of the Church.

Health care institutions are managed as separate but allied structures. A remuneration scale shall be determined by a method as approved by NADCOM.

REMUNERATION RATES

Maximum/community Rates for Non-exempt (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 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 non-exempt 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). This plan shall be monitored to make sure that employees who are paid according to the lower remuneration factors do not have a higher percentage and thereby a higher yearly rate factor than employees who are paid according to the regular NADCOM-approved remuneration factor. This provision shall be effective January 1, 1988.

Example:

A conference is paying its office secretaries 105 percent of the current Category A remuneration factor of \$2,312. This amounts to a monthly rate of \$2,428 and a yearly rate factor of 1.00.

In order for the secretaries of this conference to qualify for the same yearly rate factor (1.05) as those who are being paid according to the North American Division Remuneration Scale (114 percent) they should be paid 114 percent of a lower remuneration factor or \$2,130 ($105/114 \times \$2,312 = \$2,130$).

The secretary would receive the same dollar amount—114 percent \times \$2,130 = \$2,428.

NAD Employees Based at G.C. Complex

Rates for Exempt Positions with maximum less than 104 percent: The General Conference Human Resources Committee sets rates for exempt positions with a maximum of less than 104 percent.

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

REMUNERATION RATES AND ALLOWANCES

Categories and Remuneration Factor

It is recognized that in certain localities it may be necessary to adjust the remuneration rate to compensate for the higher cost-of-living. This additional remuneration shall be based on data provided by a reputable company with expertise, and shall use as the major component of the study the cost of housing. The amount for qualifying areas shall be established by NADCOM in counsel with the field.

The categories shall be defined by dividing the cost-of-living areas in 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.

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.

At the end of the year, the unions shall submit to the North American Division treasurer a report on the changes in COL categories that have been implemented during the year.

Remuneration Factor

Category	Jan. 1, 2003 to June 30, 2003	Sept. 1, 2002 to Aug. 31, 2003	Remuneration Factor	
	<u>U.S.</u>	<u>CANADA</u>	July 1, 2003	Sept. 1, 2003
A	US\$2,312	C\$2,573	US\$3,505	C\$3,909
B	2,464	2,760		
C	2,631	2,965		
D	2,813	3,190		
E	3,018	3,442		
F	As may be approved	As may be approved		

Presently Category A is recognized as the standard base factor for denominational remuneration in the North American Division. As of July 1, 2003, the Remuneration Factor (RF) will be the standard base factor for denominational remuneration in NAD.

Ministerial Scholarship Rate

While Attending Seminary:

30% of Category A

Effective July 1, 2003

US\$1,052

While Participating in Evangelistic Efforts:

8% of Category A per Week for up to Six (6) Weeks

For Canadian and Bermuda scholarship recipients, when the spouse accompanies the intern but is unable to obtain a work permit, the scholarship may be increased to US\$2,122 as of July 1, 2003.

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

Parsonage Exclusion—USA

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

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

Parsonage Exclusion (US) shall not exceed 80% of the ordained minister annualized salary, including cost-of-living, rounded to the nearest thousand.. The total exclusion will be limited by IRS regulations such as fair rental value and actual expense.

Manse Allowance—Canada

Pastors and full time denominational administrators may be allowed to claim a Manse Allowance under the Canadian Custom and

Revenue Agency regulation IT 141 R (Clergy Residency Deduction).

Travel Expense Allowances (Effective January 1, 2003)

	US	Canada
Auto Travel Rates: Per Mile	US\$ 0.31‡	
Per Mile - California	0.32	
Per Mile - Hawaii	0.33	
Per Kilometer (up to 5,000 km per year)		C\$ 0.37
Per Kilometer (over 5,000 km per year)*		0.31

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

‡U.S. mileage rate limited up to 90% of the latest published federal standard mileage rate, rounded up to the nearest cent.

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 (effective January 1, 2003)

Full per diem	US\$29.00~	C\$35.00
Full per diem		C\$45.00 In the U.S.
When fully entertained	8.00	10.00
Family authorized travel:		
Worker and spouse	43.00	51.00
Worker and spouse		61.00 In the U.S.
When fully entertained	10.00	12.00
Each accompanying child (only during a move)	12.00	15.00
Each child traveling alone	14.00	18.00

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

Area Travel Allowance

The Area Travel Allowance (USA) is a monthly allowance calculated at up to a maximum of 1,000 miles times the mileage rate.

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

of not more than 50 miles in radius (100 miles round-trip) from the worker's home or his 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 NADCOM approval.

NEED-RELATED ALLOWANCES

Health Care Assistance—USA

For the full-time worker and eligible dependents (as defined by the NAD Health Care Assistance Policy) generally:

- ~ 80% of medical costs (including inpatient and outpatient surgeries, physician office visits, and related expenses) until the employee has met out-of-pocket costs of \$1,500 single or \$3,000 family, then 100%. Additional benefits include prescriptions, dental and vision. Dental and vision each have yearly limits and are paid at 80%.

- ~ Calculations under A are for a benefit year July 1 to June 30.
- ~ Maximum lifetime assistance per individual is \$3,000,000.
- ~ Benefit limits are based on Category A, or the annualized Remuneration Factor (after July 1, 2003) unless otherwise designated. Specific limits and different reimbursement rates are detailed in the NAD *Working Policy* and included in the official North American Division Employee Health Care Assistance Policy document.

Health Care Assistance—Canada

Canadian employees are covered under the provincial health care plans and the additional

coverage as outlined in the denomination's Employee Family Care Plan booklet for Canada.

Tuition Assistance—USA and Canada

Dependent children of full-time denominational employees (as defined by the NAD Tuition Assistance Policy) who are attending denominationally owned and operated schools.

USA Up to: TM70% of tuition and required fees for dormitory student
TM35% of tuition and required fees for non-dormitory student

Canada Where this tuition assistance is taxable to the student rather than the employee:
TM60% of tuition and required fees for dormitory student
TM30% of tuition and required fees for non-dormitory student

Pension Factors (Effective January 1, 2003)

USA Retirement Plan—US\$1,922

Canadian Retirement Plan—C\$2,187
 Hospital Retirement—US\$2,032

REMUNERATION SCALES of Organizations Within the North American Division

Classification	Division				Union				Local Conference			
	Jan 1–Jun 30, 2003		July 1, 2003		Jan 1–Jun 30, 2003		July 1, 2003		Jan 1–Jun 30, 2003		July 1, 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
MINISTERIAL												
Evangelist					135	155	90	105				
Ordained Minister									130	150	87	102
Commissioned Minister (Cred.)									130	150	87	102
Commissioned Minister (License)									113	143	75	95
Licensed Minister									113	143	75	95
Van Ministry Director									113	143	75	95
Bible Instructor									113	143	75	95

Ministerial Track

	Hire	Seminary	Post Sem.	Post Ord.				
		27 Mos.	+1	+2	+3	+4	+5	+6
Traditional Delivery System								
Present Scale	125	42.5	130	135	140	143	148	150
Proposed Scale	83	28	87	90	93	96	99	102
New Delivery System		15 Mos.						
Present Scale	125	80	132	136	140	143	148	150
Proposed Scale	83	53	87	90	93	96	99	102

Ministerial/Bible Instructor Intern in Field

After two years seminary	130	87
After college or one year seminary	125	83

ADVENTIST MEDIA CENTER

AMC Manager	140	160	93	110
AMC Associate Manager	138	158	92	108
AMC Treasurer	137	157	91	107
AMC Assistant Manager	135	155	90	105
AMC Departmental Director	135	155	90	105
AMC Associate Treasurer	134	154	89	104
AMC Assoc Dept Director	133	153	89	103

Classification	Division				Union				Local Conference			
	Jan 1–Jun 30, 2003		July 1, 2003		Jan 1–Jun 30, 2003		July 1, 2003		Jan 1–Jun 30, 2003		July 1, 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
AMC Trust Officer	133	153	89	103								
AMC Assist Treasurer	131	151	87	101								
AMC Programmer/Analyst	131	151	87	101								
AMC Assist Dept Director	131	151	87	101								
AMC Assist Trust Officer	131	151	87	101								
AMC Supervisor II	108	138	72	92								
AMC Supervisor I	92	122	61	81								
AMC Specialist II	92	122	61	81								
AMC Specialist I	89	119		79								
AMC Admin Office Secretary	87	117		78								
AMC Admin Assistant	87	117		78								
AMC Audio/Studio Tech	87	117		78								
AMC Mail Clerk III	84	114		76								
AMC Secretary	84	114		76								
AMC Mail Clerk II	63	93		62								
AMC Receptionist	63	93		62								
AMC Clerk-Typist	58	88		59								
AMC Clerk	52	82		55								
AMC Mail Clerk I	52	82		55								
AMC Radio/TV Components												
Speaker/Director	140	160	93	110								
Manager	138	158	92	108								
Treasurer	137	157	91	107								
Assoc Director/Speaker	135	155	90	105								
Department Director	135	155	90	105								
Assoc Dept Director	133	153	89	103								
Assist Dept Director	131	151	87	101								
Supervisor II	108	138	72	92								
Supervisor I	92	122	61	81								
Specialist II	92	122	61	81								
Specialist I	89	119	59	79								
Admin Office Secretary	87	117	58	78								
Admin Assistant	87	117	58	78								
Audio/Studio Technician	87	117	58	78								
Secretary	84	114	56	76								
Clerk-Typist	58	88	39	59								
Clerk	52	82	35	55								
NADEI												
Director	135	155	90	105								

Classification	Division				Union				Local Conference			
	Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
Associate Director	133	153	89	103								
Business Manager	133	153	89	103								
Instructor	105	135	70	90								
Administrative Secretary	87	117	58	78								
Secretary	84	114	56	76								
INTERNS												
Business Intern	110	125	73	83								
Communication Intern	110	125	73	83								
Information Tech Services	110	125	73	83								
EDUCATION												
Elementary Supervisor					152		102					
Superintendent of Schools								130	150	87	102	
Associate Super of Schools								130	150	87	102	
Assistant Super of Schools								118	148	79	99	
Certification Registrar					118		79					
K-12												
Principal with												
AC								130	150	87	102	
PC								130	150	87	102	
Teachers with												
PC								130	150	87	102	
SC								112	142	75*	95	
BC								112	138	75*	92	
Business Manager with												
MBA or equivalent experience								130	150	87	102	
BS/BA								125	145	83	97	
Director of Food Services												
MA or equivalent experience								130	150	87	102	
BA or equivalent experience								122	142	81	95	
HIEFFS								104	134	69	89	
Director of Health Services												
BS(RN) or equivalent exp								128	148	85	99	
AS(RN) or equivalent exp								113	138	75	92	
Guidance Director with												
PC								130	150	87	102	
SC								122	142	81*	95	
Librarian with												
PC								130	150	87	102	
SC								120	142	80*	95	

Classification	Division				Union				Local Conference			
	Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
Dir of Public Relations with MBA/M in PR or equiv exp BS/BA or equivalent exp									130	150	87	102
Director Development with MA or equivalent experience BS/BA or equivalent exp Three year's experience									130	150	87	102
Registrar									120	145	80*	97
Residence Hall Dean with MA in Guidance BA or equivalent experience									120	140	80	93
Industrial Head									87	117	58	78
									130	150	87	102
									123	143	82*	95
									119	149	79	99
Universities and Colleges												
Chief Executive Officer												
University												
College												
Major Administrative Officers												
University												
College												
Dean of School--University												
Associate in Administration					146	158	97	108				
Professor					144	158	96	108				
Manager--Industry					125	155	83	105				
Associate Professor					140	154	93	104				
Assistant in Administration					128	153	85	103				
Assistant Professor					130	150	87	100				
Admin of Campus Services					125	150	83	100				
Assoc in Campus Services					124	149	83	99				
Assoc Manager--Industry					119	149	79	99				
Assist in Campus Services I					122	147	81	98				
Assist Manager--Industry					117	147	78	98				
Assist in Campus Services II					118	143	79	95				
Instructor					120	135	80	90				
Physicians/Dentists												
Third Year					164	184	114	134	164	184	114	134
Second Year					156	176	106	126	156	176	106	126
First Year					148	168	99	118	148	168	99	118

*K-12 Teacher entry level salary for college graduates is 83%.

Classification	Division				Union				Local Conference			
	Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
HOME HEALTH EDUCATION												
Director					135	155	90	105				
Associate Director					133	153	89	103				
Treasurer					132	152	88	102				
Assistant Director					131	151	87	101				
Assistant Treasurer					119	149	79	99				
Computer Equip Programmer					118	148	79	99				
Dept Super--Customer Service					117	147	78	98				
Dept Super--LE Service					117	147	78	98				
Shipping					115	145	77	97				
Computer Equip Operator					115	145	77	97				
Admin Office Secretary					87	117	58	78				
Secretary					84	114	56	76				
Shipping Clerk					84	114	56	76				
Custodian					84	114	56	76				
Receptionist					78	108	52	72				
Clerk					78	108	52	72				
ADVENTIST BOOK CENTER												
ABC Manager									130	150	87	102
ABC Assistant Manager									117	147	78	98
ABC Branch Manager									115	145	77	97
Cashier									86	116	57	77
Secretary									84	114	56	76
Shipping Clerk									84	114	56	76
Clerk (Office/Sales)									78	108	52	72
Receptionist									78	108	52	72
ADMINISTRATION, DEPARTMENTS, SERVICES												
President		165		115	142	162	95	112	138	158	92	108
Secretary	142	162	95	112	138	158	92	108	134	154	89	104
Treasurer	142	162	95	112	138	158	92	108	134	154	89	104
Vice President	141	161	94	111	137	157	91	107	133	153	89	103
Admin Assistant to President	140	160	93	110	135	155	90	105	130	150	87	102
Undertreasurer					136	156	91	106	130	150	87	103
Associate Secretary	140	160	90	110	134	154	89	104	130	150	87	102
Associate Treasurer	140	160	90	110	134	154	89	104	130	150	87	102
Field Secretary	140	160	90	110								
Association Manager/Sec					135	155	90	105	130	150	87	102
Association Field Rep					133	153	89	103	130	150	87	102

Classification	Division				Union				Local Conference			
	Jan 1–Jun 30, 2003		July 1, 2003		Jan 1–Jun 30, 2003		July 1, 2003		Jan 1–Jun 30, 2003		July 1, 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
Loss Control Director					133	153	89	103	119	149	79	100
Department Director	140	160	93	110	135	155	90	105	130	150	87	102
Associate Dept Dir	138	158	92	108	133	153	89	103	130	150	87	102
Assistant Dept Dir	134	154	89	104	131	151	87	101	117	147	78	98
<i>Liberty</i> Editor	140	160	90	110								
<i>Liberty</i> Associate Editor	136	156	91	106								
ASI Sec/Treas	140	160	90	110								
PSI Director	140	160	90	110								
PSI Associate Director	138	158	92	108								
ARN Director	138	158	92	108								
PSI Assistant Director	134	154	89	104								
Director of Accounting	135	155	90	105								
Assistant Treasurer	134	154	89	104	130	150	87	100	117	147	78	99
Van Driver									117	147	78	98

	NAD*				Union				Local Conference							
	University College				Union HHES				K-12 HHES							
Chief Accountant	134	154	89	104												
Senior Accountant	130	150	87	100	116	146	77	97	112	142	75	95				
Accountant	114	144	76	96	110	140	73	93	106	136	71	91				
Junior Accountant	96	126	64	84	94	124	63	83	92	122	61	81				
Senior Accounting Clerk	88	118	59	79	87	117	58	78	86	116	57	77				
Accounting Clerk	84	114	56	76	84	114	56	76	84	114	57	76				
Executive Assistant (Admin Sec III) [3 top NAD Officers]	Community Wage															
Administrative Assistant (Admin Sec I/II, Office Assistant II)																
Office Assistant II) [VPs, Assoc in Admin]									88	118	59	79	88	118	59	79
Assistant Cashier									86	116	57	77				
Admin Office Secretary for Dept Directors									87	117	58	78	87	117	58	78
Editorial Secretary									84	114	56	76				
Department Secretary (Sec II; Office Assistant I) [Assoc Dept Directors]									84	114	56	76	84	114	56	76
Custodian									84	114	56	76	84	114	56	76
Secretary									84	114	56	76	84	114	56	76
Clerk									82	112	55	75	82	112	55	75
Receptionist					78	108	52	72	78	108	52	72				

Classification	Division				Union				Local Conference			
	Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003		Jan 1-Jun 30, 2003		July 1, 2003	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max

*Refer to "Remuneration Rates for NAD Employees Based at G.C. Complex" community rate.

***Information Technology Services**

ITS Director, Major System	135	155	90	105
ITS System Director	133	153	89	103
ITS Assistant Director, Major System	133	153	89	103
System Analyst/Programmer Supervisor	132	152	88	102
System Analyst/Programmer Network/Database/Web Administrator	131	151	87	101
Web Support Specialist	110	140	73	93
ITS Support Specialist	110	140	73	93
ITS Intern	110	125	73	83

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

Retirement

Administrator, Retirement Plans	140	160	93	110
Associate Administrator, Retirement Plans	138	158	92	108
Assistant Administrator, Retirement Plans	134	154	89	104

CATEGORY DEFINITIONS

Bookkeeping/Accounting

The categories of accountants listed below are sufficiently varied as to permit governing committees to exercise their judgment as to the abilities of the employees and the requirements of the position. It is not anticipated that each organization will have

employees filling all categories or any specific category. Some organizations may not require anyone on the accountant level if the assistant treasurer or assistant manager is also caring for this responsibility.

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 person's 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 abilities and training of an accountant; however, in addition he

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 shall include the satisfactory completion of a four-year liberal arts curriculum with a Bachelor's

degree with a major in Computer Science, and recommendation from the faculty of the college as to Christian experience, scholastic accomplishments, and potential for future service.

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 revenues 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:

1. 10% for high cost-of-living locations, applicable to any size hospital.
2. An additional 10% for the three largest hospitals (Loma Linda University Medical Center, Florida Hospital, and Kettering Medical Center).

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