

GENERAL SECRETARY COMPENSATION COMMITTEE

CONFIDENTIAL DOCUMENT

In order to establish a compensation structure for the position of General Secretary, it is recommended that the same process used to set salaries for other staff positions be utilized in this process as well. Factors considered when setting the total compensation for a position include:

Job Rating

Each employee's job is described in a written position description. Position descriptions include the following: education and experience necessary to qualify for the position; major job duties or responsibilities inherent in the position; responsibility for decision-making; financial management responsibilities; and communication/relational skills necessary for competent performance in the position.

ABC uses the Hay Rating System which utilizes a point structure in evaluating jobs and assigning point values based on the nature of the position. Assigned point values are based on three requirements (know how, problem solving, and accountability, called 'factors') which are considered fundamental and universally applicable. These factors are subdivided into their basic components called 'dimensions' which vary for each factor. For example, the dimensions of know-how are (1) technical know-how (2) management know how, and (3) human relation skills. Each dimension is scaled (graduated) according to its application in a particular job and is assigned points according to an included point-table.

Salary Grid

Once the points are established, a salary is assigned based on a Grid that is revised annually. This grid is comprised of several compensation factors (what factors?) See attached Grid for 2015. This grid helps to identify a salary for a particular position which becomes the basis for all compensations negotiations. When hiring a new staff, the accepted guideline is to hire within the 80-85% salary grid for the respective position.

MMBB

In addition to compensation, Exempt employees are eligible for MMBB benefits immediately upon employment. ABC and its related organizations provide the following benefits through the Ministers and Missionaries Benefit Board:

Retirement plan- Exempt staff are vested immediately upon enrollment in the retirement plan. Each employing organization currently contributes the equivalent of 13% of an employee's annual salary into their retirement account.

Disability Insurance- Each employing organization currently contributes the equivalent of 1.25% of an employee's salary to provide them with both short and long term income, should they become disabled and unable to work.

Death Benefit- Each employing organization currently contributes the equivalent of .75% of an employee's salary for a series of benefits provided to their heirs in the event of their death while employed.

Rabi Trust

The General Secretary will be eligible for a Rabi Trust which is credited to his/her MMBB account at a rate of 6% of the annual salary.

Medical

Each employing organization provides health care insurance for its regular part time and full time staff. Employees are responsible for contributing toward the cost of their healthcare premiums based on the grade level of their position. Premiums can be withheld on a pre-tax or after-tax basis. Healthcare coverage is also available for dependents if those dependents do not have other healthcare coverage options available.

Housing Allowance

Each employing organization provides its ordained staff with the opportunity to declare a housing allowance in accordance with current provisions in the Internal Revenue Service Code. For information on IRS regulations governing appropriate housing allowance exclusions, staff should seek guidance from the IRS, a tax attorney, or the like. No employing organization is authorized to offer such personal guidance or advice. Each ordained employee is solely responsible for maintaining all personal records or documentation necessary to support any housing allowance claimed in his or her personal income tax return.

In order to request an approved housing allowance each year, ordained staff submit their request on the form provided by their employing organization. This request is submitted to the employing organizations' payroll office on or about November 1st of each year. Written requests submitted by the deadline are presented to the employing organization's executive committee for approval during its November session. Approved requests become effective on January 1st.

Ordained staff employed after the November executive committee meetings may request a housing allowance at the beginning of employment by contacting their payroll department.

WORKERS' COMPENSATION INSURANCE

All staff receive workers' compensation insurance coverage which provides medical, disability, and death payment benefits in case of an occupational accident.

SOCIAL SECURITY

The employing organization pays for one-half of the Social Security tax for non-ordained staff. For ordained staff, a Social Security offset allowance is provided. This offset allowance is reportable as earnings and is subject to local, state and federal tax regulations.

TRAVEL/ACCIDENTAL DEATH INSURANCE

Staff are covered under an accidental death insurance plan which provides coverage whenever an employee is involved in official denominational business.

In conclusion, the total compensation for ABC staff is made up of the following:

- Salary
- MMBB
- Healthcare
- Worker's Compensation
- Social Security
- Travel Insurance
- Rabi Trust (General Secretary only)

2015 Salary Grid

Band	Grade	MIN	MID	MAX
		80%	100%	120%
Band 1	1	\$ 25,029.46	\$ 31,286.83	\$ 37,544.20
	2	\$ 27,116.97	\$ 33,896.21	\$ 40,675.44
	3	\$ 28,228.74	\$ 35,285.93	\$ 42,343.12
	4	\$ 29,474.72	\$ 36,843.40	\$ 44,212.07
	5	\$ 30,871.67	\$ 38,589.58	\$ 46,307.49
	6	\$ 32,399.08	\$ 40,498.84	\$ 48,598.62
	7	\$ 34,765.22	\$ 43,456.52	\$ 52,147.83
Band 2	8	\$ 36,849.92	\$ 46,062.41	\$ 55,274.89
	9	\$ 38,937.42	\$ 48,671.77	\$ 58,406.13
Band 3	10	\$ 41,855.26	\$ 52,319.07	\$ 62,782.89
	11	\$ 45,194.32	\$ 56,492.90	\$ 67,791.48
Band 4	12	\$ 48,948.09	\$ 61,185.11	\$ 73,422.13
	13	\$ 53,398.00	\$ 66,747.50	\$ 80,097.00
Band 5	14	\$ 58,544.05	\$ 73,180.06	\$ 87,816.09
	15	\$ 64,383.45	\$ 80,479.32	\$ 96,575.18
	16	\$ 74,588.90	\$ 93,236.12	\$ 111,883.34
Band 6	17	\$ 87,751.32	\$ 109,689.13	\$ 131,626.96
	18	\$ 103,236.07	\$ 129,045.09	\$ 154,854.10
	19	\$ 121,455.07	\$ 151,818.85	\$ 182,182.61
Band 7	20	\$ 142,888.27	\$ 178,610.33	\$ 214,332.41
	21	\$ 159,960.25	\$ 199,950.31	\$ 239,940.38
Band 8	22	\$ 179,312.70	\$ 224,140.89	\$ 268,969.05