

Oregon Conference of Seventh-day Adventists

Local Church and School

2019 Payroll Costs

Payroll costs will be billed monthly to the local church or school and will include the following:

1. **Employee Wages:** The chart below describes the wage scale for certain positions at our churches and schools. These are the basic wage amounts. In addition to the wage amount, employer payroll taxes will be charged to the church or school. Payroll taxes include:
 - a. **Social Security and Medicare (FICA):** employer's share is 7.65% of the employee's gross wages.
 - b. **Unemployment:** (applies to Oregon employers only) percentage charged varies by income. Washington churches and schools should notify employees at the beginning of employment that the employee will not be eligible for unemployment benefits in connection with his or her employment with the church or school. Because of church-state separation issues, Washington will not assess this tax against a church organization but Oregon does.
 - c. **WA Paid Family and Medical Leave Premiums:** (applies to WA employers only) Employers are required to pay premiums of .4% of the employee's gross wages to the Employment Security Department (ESD) beginning January 1, 2019. Employers must withhold from employees 63% of .4%, and employers must pay 37% of .4% of the employee's gross wages.
 - d. **Workers' Compensation:** (applies to Oregon employers only) includes both the workers' compensation insurance for the position and the amount the state requires to be contributed to the Workers' Benefit Assessment Fund (SIAC). Percentage charged varies by position.
 - e. **Wages:** The wages for some of the standard positions at our churches and schools are shown below:

*The state-wide hourly wage levels shown below. If you wish to have information regarding wage rates specific to your county and wish to pay based on those rates, please contact the Conference Human Resources Department for that information. The standard increase to minimum wage in **Oregon starting 7/1/19 is \$11.25** (or \$12.50 in the Portland Metro area or \$11.00 in non-urban counties) and **Washington is \$12.00** effective Jan. 1, 2019.

| Job Category | Minimum Hourly Wage Level* for Locally-Funded Positions (based on community rates) | Maximum Hourly Wage Level for Locally-Funded Positions (based on community rates) |
|---------------------------------|--|---|
| Bookkeeper/Accountant (Schools) | \$12.74 | \$28.14 |
| Bus Driver | \$11.39 Or the minimum wage in your area. | \$20.75 |
| Child Care Worker | Minimum wage in your area, see above | \$17.22 |
| Preschool Teacher | \$11.18 Or the minimum wage in your area. | \$18.65 |
| Custodian | Minimum wage in your area, See above | \$19.67 |
| Maintenance | \$12.22 Or the minimum wage in your area. | \$29.39 |
| Cooks, Cafeteria | \$11.43 Or the minimum wage in your area. | \$20.53 |
| Registrar | \$14.55 | \$18.86 |
| Secretary | \$12.47 Or the minimum wage in your area. | \$26.29 |
| Teacher's Aide | \$11.22 Or the minimum wage in your area. | \$20.18 |

Secretaries and Janitors

Secretaries and janitors must be paid on an *hourly* basis and need to report the hours they are working each payroll period. Extra hours may not be “volunteered” without pay. Please see the chart above for minimum and maximum hourly amounts. Only the employee may perform work; family members may not assist with work unless they are also employees.

Worship Coordinator, Minister of Music

These employees should be paid on an *hourly* basis and need to report the hours they work each payroll period. The minimum hourly rate of pay (based on Oregon statewide statistics) should be the minimum wage of your area, with a maximum of \$38.47.

Church Treasurers

If a church chooses to pay its treasurer (rather than have the individual volunteer *all* of his or her time), the treasurer may be paid a set wage amount. The treasurer *must* report hours each payroll period to comply with wage and hour laws. Effective **July 1, 2019**, the *minimum* set wage amount that is paid should be:

| 1-10 Hours Per Month | 10-15 Hours Per Month | 15-30 Hours Per Month |
|----------------------|-----------------------|-----------------------|
| \$125 | \$187.5 | \$375 |

Bible Worker Trainers

If a church wishes to hire a Bible Worker Trainer, the Bible Worker must be paid a salary amount in accordance with at least the minimum amount listed below. The chart below provides *minimum* salary amounts per month based on whether the Bible Worker is a full-time or part-time employee. These amounts will be further adjusted as mentioned above for cost-of-living/ERI, payroll taxes, and benefits (if applicable). *Please be aware that an individual who is paid at a less-than full-time amount should have a work assignment that matches the level of pay they are receiving.*

| 50% Bible Worker | 75% Bible Worker | 100% Bible Worker |
|--|-------------------------------|-------------------|
| \$1,972 (includes COLA) | Jan 1- Jun 30 \$2,534 (+ COL) | \$3,378 (+COL) |
| *may be higher for locations in a higher COLA district | Jul 1- Jun 30 \$2,607 (+ COL) | \$3,476 (+COL) |

A Bible Worker in the 50% category and above will be eligible for retirement plan participation. Full-time (100%) Bible Workers are eligible for all benefits listed below, including tuition assistance (which will be additional taxable compensation to the employee). No food or lodging should be provided as part of the work arrangement due to the difficulty of calculating the value of this additional taxable compensation.

2. **Benefits:** Benefits may apply to some positions in accordance with North American Division policy. Most benefits are tied to full-time employment (38 hours a week or more). The Adventist Retirement Plan is available to part-time employees who are regularly scheduled to work at least 20 hours a week or more. Benefit costs that local churches or schools may need to budget for include:
 - a. **Health Care:** Employees regularly scheduled for and working 30+ hours per week. Employer costs are from \$525-\$1,433/month (breakdown of rates at bottom of document). Under the federal Affordable Care Act, coverage must be available to employees working at least 30 hours per week. Hours will be tracked and the average will be evaluated for coverage eligibility in the following year for employees who are close to the 30-hour threshold.
 - b. **Adventist Retirement Plan:** For eligible employees working 20 hours a week or more (employer basic contribution is 5 percent of pay and if employee makes voluntary contributions, the employer matching contribution is up to 3 percent of pay).
Retirement Allowance: If employee has been in denominational employment for a long period of time, ask the Conference about budgeting for potential costs associated with paying a retirement allowance upon retirement if employee is eligible under policy. If service credit is sufficient, cost can be significant (over \$10,000).
 - c. **Basic Group Life Insurance:** full-time employees only (\$14.15/month for full coverage. If full-time employee declines coverage above the \$50,000 tax-excluded benefit, the employer cost per month is \$9.29).

- d. **Long-Term Disability Insurance:** full-time employees (monthly wage x .00414).
- e. **Vacation, paid holidays, and sick leave:** are determined by NAD policy.
- f. **Tuition Assistance:** full-time SALARIED/EXEMPT employees only.

| Monthly Healthcare Costs for Locally-Funded Employees | |
|--|--------------------|
| | 7/1/18 to 12/31/19 |
| Employee | \$525 |
| Employee + 1 Child | \$756 |
| Employee + Children | \$987 |
| Employee + Spouse | \$1,050 |
| Family | \$1,433 |

Please direct payroll questions to the Oregon Conference Payroll Department: payroll@oc.npuc.org or 503-850-3500. Classification/benefit questions should be directed to David Perrin, Violet Paraschuk, or Keri Self in the HR Department: david.perrin@oc.npuc.org, violet.paraschuk@oc.npuc.org, or keri.self@oc.npuc.org or 503-850-3500.