Payroll costs will be billed at the end of each pay period 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. The minimum hourly wage already includes cost-of-living, but a church or school that chooses to pay above this minimum may see a further adjustment to reflect cost-of-living/ERI in your area. 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. **Worker’s Compensation**: Includes both the worker’s compensation insurance for the position and the amount the state requires to be contributed. Percentage charged varies by position and currently ranges from 0.65% - 8.18%

2. **Benefits**: Benefits may apply to some positions in accordance with North American Division policy. Benefit costs that local churches and schools may need to budget for include:
   a. **Health Care & Catastrophic**: Employees working an average of 30 hours or more. Employer cost is $600/month for a single employee. Cost increases $200 for each additional covered family member. Employee also pays a monthly premium
   b. **Adventist Retirement Plan**: Employees working 20 hours or more. 5% basic and up to 3% matching (5.43%/3.26% for teachers)
   c. **Basic Group Life Insurance**: Full-time employees only. $14.15/month for full coverage of $100,000
   d. **Long Term Disability Insurance**: Full-time employees only. 0.38 per $100 in wages
   e. **Vacation, Paid Holidays, and Sick Leave**: Employees working 20 hours or more.
   f. **Sick/Safe Leave**: Employees working 12-18 hours per week (8-18 in Montgomery County)
   g. **Tuition Assistance**: Full-time SALARIED/EXEMPT employees only. 35% of tuition for day school, 70% of tuition when boarding
   h. **Christmas Bonus**: $135 in December for full-time employees. $68 in December for part-time employees

**Contact:**
Jennifer Stefan, Executive Assistant, 410-995-1910, jstefan@ccosda.org
Payroll Costs, cont

Hourly Wages
Bookkeepers/Accountants, Bus Drivers, Janitor, Food Service Directors, Registrars, Secretaries, Teacher's Aides, and all other non-exempt employees should be paid on an hourly basis and need to report the hours they are working each payroll period. To figure out the wage scale for your location, go to salary.com and follow these instructions:

1. Go to Salary.com (there is no need to create a profile)
2. Click on the Salary tab
3. Enter the job title that fits the position (see below) and your zip code into the Search US Salaries box and click “Submit”
4. Click on the corresponding job title
5. Make sure that the description suites the position
6. Click on “View Salary Info”
7. You may need to click on “Skip Advertisement”
8. The result will appear as the median salary (50%) for your location, you can choose the base salary to be between the 25-75% range, preferably near 50%. The amount chosen should be raised yearly according to the Consumer Price Index (CPI).
9. Convert the figure you chose into an hourly rate (base / 52 weeks / 38 hours = hourly rate. Example - $40,000 / 52 / 38 = $20.24 an hour)

Job Titles for Salary.com *

Administrative Assistant I, II, or III (based on years of experience)
Composes memos, transcribes notes, researches and creates presentations, generates reports, handles multiple projects, and prepares and monitors invoices and expense reports. Performs a variety of complicated tasks. May direct and lead the work of others. A wide degree of creativity and latitude is expected. Typically reports to a manager or head of a unit/department

Secretary I, II, or III (based on years of experience)
Clerical duties including typing, filing, copying, answers phone, distributes mail, maintains office supplies

General Clerk I, II, or III (based on years of experience)
Tasks include Filing, recording, maintaining records, copying, posting, and other similar duties, using a computer terminal, typewriter, and other word processors

Bookkeeper – Treasurer
Accounting Clerk I – Assistant Treasurer
Data Entry Clerk I – Assistant Treasurer
Cook - Institution – Oversees a food service program
Line Cook – Head of prepping and making food
Fast Food Cook – Assists Line Cook, also known as a Short Order Cook
Day Care Center Teacher – Early Childcare Education Centers
General Maintenance Worker I
Groundskeeper
Instructor-Music – Organist/Pianist
Janitor
Janitor, Sr
Janitor Supervisor
PC Maintenance Technician I
Registrar Assistant
School Bus Driver
Teachers Aide

Child Care Worker – Before/After School Care. This job title cannot be found on salary.com. Call Jennifer for rate in your area.

Teachers – Teachers in a school setting can be paid a salary under $455/week. Contact Jennifer or Candy for information.

*These are the most common job titles used in our churches/schools. If none of the above fit the position, please search salary.com and work with us to find the right title and salary.