

ARKANSAS-LOUISIANA CONFERENCE OF
SEVENTH-DAY ADVENTISTS

WORKING POLICY



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Friday 8:00 a.m. – 12:00 p.m.



ARKANSAS-LOUISIANA CONFERENCE OF SEVENTH-DAY ADVENTISTS

P.O. Box 31000 Shreveport, LA 71130-1000

ACKNOWLEDGMENT

I have read the Arkansas-Louisiana Conference “Working Policy” book and agree to abide by its rules, regulations, policies and standards as a condition of my employment, and strive to uphold the ideals of the Seventh-day Adventist denomination in my dress, amusements, recreation and general conduct.

Print Name _____

Signed _____

Date _____

Note: After carefully reading this “Working Policy” book, please sign this page, remove it and return to the Secretariat’s office. This will be filed in your personnel folder.

Conflict of Interest Declaration

1. I, (including my immediate family), am in full compliance with the North American Division of Seventh-day Adventists, policy P 35, (as found on pages 11-14 of this Working Policy book) as to “Conflict of Interest” as printed on the accompanying instrument and have been in compliance at all times during the past twelve months except as to specific exclusions attached hereto and incorporated herein by reference.
2. I, (including my immediate family), have had no financial interest or business relationship which competes with or conflicts with the interests of the Arkansas-Louisiana Conference of Seventh-day Adventists.
3. I, (including my immediate family), have had no financial interest in, been an employee, officer, director, or trustee of; or received financial benefits either directly or indirectly from any enterprise (excluding less than ten percent [10%] ownership in any entity with publicly traded securities), which is or has been doing business with, or a competitor of the Arkansas-Louisiana Conference of Seventh-day Adventists.
4. I, (including my immediate family), have received no substantial payments or gifts (other than of token value) from suppliers or agencies doing business with the Arkansas-Louisiana Conference of Seventh-day Adventists.
5. I, (including my immediate family), have not served as an officer, director, trustee, or agent of any organization affiliated with our subsidiary to the Arkansas-Louisiana Conference of Seventh-day Adventists in any decision-making process involving financial or legal interests adverse to the Arkansas-Louisiana Conference of Seventh-day Adventists.

THIS DECLARATION applies to the best of my knowledge, to all members of my immediate family (spouse, children, parents) and its provisions shall protect any organization affiliated with or subsidiary to the Arkansas-Louisiana Conference of Seventh-day Adventists. In the event facts change in the future that may create a potential conflict of interest, I agree to notify the Arkansas-Louisiana Conference of Seventh-day Adventists in writing.

Date

Name (Please Print)

Position/Title

Name (Please Sign)

Return to the Office of Secretariat

FORWARD

The intent of the Personnel and Policy Book is to communicate. As the Arkansas-Louisiana Conference grows in size, the challenge of effectively communicating becomes increasingly more difficult. For each employee to be guaranteed a knowledge of the various privileges which are available to them by the Conference, this Handbook has been compiled.

As you will note, this notebook style makes it possible to maintain a book which is current and up-to-date. As time passes and actions are taken which affect employees, copies of those actions will be distributed to the employees of the Arkansas-Louisiana Conference. Each employee will be asked to sign an acknowledgment of having read the up-dated policy and thus indicate their compliance to the new policy.

Upon receiving this book, it is imperative that it be read carefully. Its materials have been compiled for the benefit of both employee and employer, and each individual is responsible for understanding its contents. It is only in this manner that proper relationships can be assured. The strength of the team is basically dependent on how well the members work together. This requires information. Established policies and standards are made available to employees of the Arkansas-Louisiana Conference to keep them informed.

If after reading this Handbook, there are questions yet unresolved, feel free to contact one of the officers of the Conference and ask for additional information which may help to clarify any given situation.

It is the prayer of the Administrators of the Arkansas-Louisiana Conference that each employee may be fully recompensed for his labors.

The Administrators

PHILOSOPHY OF EMPLOYMENT

Rationale of Policies

In today's society, spiritual responsibility in both prayer and work are necessary for all personnel in field and office.

Employees are to be respected as individuals, each having unique abilities and distinct personalities. The efficient utilization and positioning of dissimilar individuals where they may attain optimum meaning for their own lives as well as for the church is necessary for the achievement of the church's mission. Only in this way can the Christian concept of the true worth of an individual, as the body of Christ with its diversities, be respected and the operation of the church conducted efficiently and on the highest spiritual level.

Respect for the individual, however, does not imply shielding from objective evaluation, from valid criticism, or from facing responsibilities. Respect may, indeed, mean to evaluate, to train to be more productive, to offer greater challenges and opportunities, or it may even mean to terminate employment. Such respect includes specifically defined objectives and honest appraisals of performance of both employer and employee. In short, a clear channel of communication must exist between the two.

It is the goal of the Arkansas-Louisiana Conference to accord uniform and equitable treatment to each employee in the category of employment.

Therefore, a carefully designed and thoroughly implemented system of caring for the employee is desirable. Such a system is the means of providing an orderly relationship with each employee, regardless of his profession, occupation, or duty.

"Wise planning is needed to place each one in his proper sphere in the world."

Evangelism, p. 95

". . . The work to be done shall be taken hold of systematically and in order, so that it may be done at the proper time."

Ibid., p. 94

Purpose of Personnel Policy Guidelines

The purpose of personnel policy guidelines in the Arkansas-Louisiana Conference of Seventh-day Adventists is to:

- A. Delineate the principles which characterize the philosophy, teachings and practices of the Conference relative to employment.
- B. Assure that careful attention is given to selecting adequately prepared individuals for given positions and make provision for their continued development.
- C. Serve as criteria for inter-organizational personal relationships.
- D. Afford a clear understanding of what is expected of employees at all levels.
- E. Provide an objective basis for the fair and consistent evaluation of performance and the resolution of any personal problems.
- F. Reduce the potential for misunderstanding in personnel, administration and relationship.
- G. Highlight the sacred stewardship inherent in the effective utilization of personnel. This involves the proper use of both responsibility and authority, in other words, the obligation to assure that the work is faithfully and effectively performed.

EMPLOYMENT OPPORTUNITIES

Employment opportunities are available to all members of the Seventh-day Adventist Church who are in regular standing without regard to race, gender, or national origin, and will be determined on a non-discriminatory basis. Positions* will be filled by persons best qualified by their training, experience, attitude, merit ratings, physical fitness, and other determinable qualifications. As the employee grows, the influence and efficiency of the Arkansas-Louisiana Conference will be enhanced; and it is the Conference policy to encourage personal development and advancement according to the capabilities of each individual.

EMPLOYMENT CLASSIFICATION

Permanent, Full-Time. The employee is considered a permanent, full-time employee when he/she fills a permanent position, works on a regular basis, works a minimum of 38 hours a week.

Permanent, Part-Time. The employee is considered a permanent, part-time employee when he/she fills a permanent position, works on a regular scheduled basis, and works not more than 29 hours a week.

Temporary, Full-Time. The employee is considered a temporary, full-time employee when he/she fills a temporary position or serves as a relief employee, works on a regular scheduled basis and works 38 hours a week.

Temporary, Part-Time. The employee is considered a temporary, part-time employee when he/she fills a temporary position and when he/she works not more than 29 hours a week.

CONDITIONS OF EMPLOYMENT

Employees of the Arkansas-Louisiana Conference are expected to possess certain characteristics and qualifications and to comply with the regulations and policies of the organization as listed below:

- A. Membership in the church, within the conference, unreserved commitment to its objectives, and a personal relationship with Christ.
- B. Full acceptance and total support of Seventh-day Adventist fundamental beliefs as indicated in the 28 points adopted by the General Conference.

* *“Positions” used in this statement refers to positions other than those requiring ordination to the gospel ministry.*

- C. Careful adherence to the Bible based teachings and standards of the church by exemplifying standards of personal conduct which would preclude:

1. Use of alcoholic beverages and/or tobacco.
 2. Illegal possession and/or misuse of drugs.
 3. Use of profanity.
 4. Immoral conduct, including but not limited to adultery, fornication and homosexuality practice.
 5. Inappropriate use of Social Media, Email, etc.
- D. Personal conduct which goes far beyond professional competence in exemplifying a life standard superior to that generally accepted in the world at large in matters of attitudes, work performance and thoughtful attention to personal example and influence in grooming, dress and in such matters as integrity and confidentiality.
- E. Willing and consistent loyalty and cooperation.
- F. Exemplary witness by members of the Seventh-day Adventist Church in faithful stewardship as Biblically defined in matters related to personal finance, tithe, time and talents.
- G. Unreserved commitment and fidelity to Christian service on the part of all employees and to ordination vows on the part of ministers.
- H. Managing personal finances and living within one's regular income assuring the payment of all just obligations on a current basis.
- I. Avoidance of conflicting interests and enterprises.
- J. Agree to comply with prescribed procedures for resolving conflicts, disputes, complaints and grievances.
- K. To enroll their children in SDA schools where such schools are available.
- L. Agree (in writing) to comply with the regulations of the Arkansas-Louisiana Conference as set forth in its employee handbook.

CREDENTIALS AND LICENSES

Credentials and Licenses are issued to all authorized Seventh-day Adventist employees, as indicated under each category.

Ministerial Employees

Ordained, Licensed, Commissioned

- A. **Ministerial Credentials** - To ordained ministers.
- B. **Ministerial License** - To unordained pastors, evangelists and Bible teachers, with the exception of those in their first two years of service.
- C. **Commissioned Minister Licenses**
 - 1. To associates in pastoral care, Bible instructors, departmental directors, associate and assistant directors, health care institution chaplains, administrators of institutions, and principals of secondary schools.
 - 2. To individuals such as auditors, treasurers and business managers after two years of satisfactory service.
- D. **Commissioned Minister Credentials** - To employees in the categories listed above in section C, with significant experience in denominational service, usually not less than five years, who demonstrate proficiency in the responsibilities assigned to them and whose remuneration is at approximately the maximum for their category in the denominational remuneration scale.

Non-Ministerial Employees

- A. **Missionary Credential** - To employees with significant experience in denominational service, usually not less than five years, who demonstrate proficiency in the responsibilities assigned to them and whose remuneration is at approximately the maximum for their category in the denominational wage scale. These will include regularly employed field, medical, educational and office employees, and career literature evangelists.
- B. **Missionary License** - To employees with limited experience (less than five years) including regularly employed field, institutional and office employees.

Teachers

- A. **Commissioned Ministry of Teaching Credential** - To educators with a life-long commitment to and significant experience in the Seventh-day Adventist ministry education, usually not fewer than six years, with demonstrated proficiency in assigned responsibilities. Such educators will also exhibit Christian responsibility for nurturing and leading students to Christ, consistently upholding Christ as the focal point of all curriculum and instruction, and for demonstrating positive interpersonal relationships,

thus providing an environment of social, spiritual, and emotional stability.

- B. Commissioned Ministry of Teaching License - To licensed/certificated educators with not fewer than three years of satisfactory service who have demonstrated a commitment to long-term service in the Seventh-day Adventist ministry of education, who support the fundamental beliefs of the Church, and who practice Seventh-day Adventist lifestyle.
- C. Ministry of Teaching License - To entry level teachers or teachers initiating their work into the Seventh-day Adventist ministry of education. This is a provisional status for all newly employed Seventh-day Adventist teachers.

LICENSED MINISTER - Role and Status

Minister of the Gospel

A person is recognized as a minister of the Gospel when all of the following pre-requisites have been satisfied:

- A. Completion of the Bachelor of Arts degree with a major in Bible or Religion plus nine quarters in the SDA Theological Seminary, or two years of employment in ministerial or pastoral work, or a total of two years of seminary training and employment in ministerial or pastoral work. Until this prerequisite has been met, the person will receive a missionary license.
- B. Recipient of a ministerial license.
- C. Appointment by the Conference to a ministerial or pastoral responsibility.
- D. Election as a church elder in the churches, or named in the companies to which he is assigned.
- E. Ordination as a local elder.

Authorized Ministerial Functions

A licensed minister is authorized by the Conference to perform all the functions of the ordained minister for the members in the churches or companies to which he is assigned and elected as a church elder, and for the communities he serves.

Annual Review

A licensed minister's leadership progress, professional development and spiritual growth will be reviewed annually by the Conference.

Authorization Withdrawn

A licensed minister's authorization to serve as a minister of the Gospel and to perform all the functions of an ordained minister may be withdrawn by the Conference Executive Committee.

Ordination

A licensed minister is ordinarily ordained after a period of about four years of field experience. This spiritual rite of ordination constitutes the official confirmation of the Seventh-day Adventist Church of his divine call to the ministry as a life commitment, and is his endorsement to serve as a minister of the Gospel in any part of the world.

RECORDS

Each employee has a file of employment records in the office of the Conference Secretary. These records include a completed application form, written reports of performance and an accurate account of employment experience with the Arkansas-Louisiana Conference. In order to keep personal records up-to-date, the employee should notify the Conference Secretary of any change in his/her name, marital status, address, telephone number, dependents, or other pertinent information.

SERVICE RECORDS

One year of service credit shall be granted for each calendar year in which an employee was remunerated for at least 1950 hours or for at least 11.5 months on a full-time basis. (Seminary Students see NAD Working Policy Z 15 60; 1.d.).

Since January 1, 1981, an employee who works less than full-time during a calendar year shall be eligible for proportionate credit according to policy. (NAD Working Policy Z 15 05)

CONFLICT OF INTEREST STATEMENT

Conflict of Interest and/or Commitment Defined - Conflict of Interest shall mean any circumstance under which an employee or volunteer by virtue of financial or other personal interest, present or potential, directly or indirectly, may be influenced or appear to be influenced by any motive or desire for personal advantage, tangible or intangible, other than the success and well-being of the denomination.

Because of the common objectives embraced by the various organizational units and institutions of the Seventh-day Adventist Church, membership held concurrently on more than one denominational committee or board does not of itself constitute a conflict of interest provided that all the other requirements of the policy are met.

A conflict of commitment shall mean any situation which interferes with an employee's ability to carry out his/her duties effectively. Elected, appointed, or salaried employees on full-time assignment are compensated for full-time employment; therefore, outside or dual employment or other activity, whether compensated or not, that in any way interferes with the performance of an employee's duties and responsibilities is a conflict of commitment. A conflict of commitment also exists in situations where an employee functions contrary to the values and ethical conduct outlined in the organization's statement of ethical foundations and conduct (see model Statement of Ethical Foundations recommended by the 1999 Annual Council as guidelines for divisions) or when an employee functions contrary to established codes of ethical conduct for employees in particular professions (e.g. legal, investments).

Individuals Included Under This Policy - All trustees, officers, executive committee/board members, employees, and volunteers of denominational organizations shall be subject to this policy.

Conditions Constituting Conflict - A trustee, officer, executive committee/board member, employee, or volunteer has a duty to be free from the influence of any conflicting interest or commitment when serving the organization or representing it in negotiations or dealings with third parties. Both while on and off the job an employee is expected to protect the best interest of the employing organization. The following list, though not exhaustive, describes circumstances and conditions that illustrate conflict of interest or commitment.

- A. Engaging in outside business or employment that encroaches on the denominational organization's call for the full services of its employees even though there may be no other conflict.
- B. Engaging in business or employment that is in any way competitive or in conflict with any transaction, activity, policy, or objective of the organization.
- C. Engaging in any business with or employment by an employer who is a supplier of goods or services to any denominational organization.
- D. Making use of the fact of employment by the denominational organization to further outside business or employment, associating the denominational organization or its prestige with an outside business or employment, or using one's connection to the denomination to further personal or partisan political interest.
- E. Owning or leasing any property with knowledge that the denominational organization has an active or potential interest therein.
- F. Lending money to or borrowing money from any third party, excluding financial

institutions, who is a supplier of goods or services or lending to/borrowing from a trustor or anyone who is in any fiduciary relationship to the denominational organization or is otherwise regularly involved in business transactions with the denominational organization.

- G. Accepting or offering of any gratuity, favor, benefit, or gift of greater than nominal value or of any commission or payment of any sort in connection with work for the denominational organization other than the compensation agreed upon between the denominational organization and/or the employer and the employee.
- H. Making use of or disseminating, including by electronic means, any confidential information acquired through employment by the denominational organization for personal profit or advantage, directly or indirectly.
- I. Using denominational personnel, property, equipment, supplies, or goodwill for other than approved activities, programs, and purposes.
- J. Expending unreasonable time, during normal business hours, for personal affairs or for other organizations, to the detriment of work performance for the denomination.
- K. Using one's connections within the organization to secure favors for one's family or relatives.

Statement of Acceptance

- A. **By Employees** - At the time of initial employment an employee shall sign a statement indicating acceptance of the conditions of employment as outlined in the organization's employee Working Policy handbook. This acceptance shall constitute the employee's declaration of compliance and resolve to remain in compliance with the conflict of interest and/or commitment policy.
- B. **By administrators, department directors and trustees** - The chief administrator, or designee, of the organization concerned shall receive annually a statement of acceptance and compliance with the policy on conflict of interest and/or commitment from each administrator, department director member of the board/executive committee, and any other person authorized to handle resources of the organization. (The employing organization may determine that other individuals shall also be required to submit annually a statement of acceptance and compliance.) Submission of the statement by persons identified above shall constitute a declaration of compliance with the policy and shall place the individual under obligation to disclose potential conflicts of interest and/or commitment that may arise during the ensuing year.

CONFIDENTIAL INFORMATION

Many times personal and organizational disclosures are requested which are strictly confidential. Each employee should protect this privileged information by not allowing such information to be disseminated to family, friends, or strangers unless authorized to do so by the appropriate authority. The employee, as well as the organization served will thereby be protected.

CONFERENCE CALLED MEETINGS AND CAMP MEETINGS

Every fulltime pastor is required to attend each announced ministers' meeting, and the designated conference camp meeting, or as assigned. (Bi-vocational pastors and volunteer pastors are invited and urged to attend.)

PASTORS ATTENDING DAY MEETINGS

Local pastors who attend day meetings such as Ministers' Meetings or area meetings that are called by the Conference, and where the Conference does not provide at Conference expense a noon meal, may request reimbursement for a one meal per diem for the noon meal eaten at a local restaurant.

MULTI-CHURCH DISTRICT CARE

Pastors are required to distribute their time in serving the needs of all the churches in their district.

- A. **Bi-vocational Pastors** - In districts where a Bi-vocational/volunteer pastor is assigned, the assistance of an ordained minister may be needed, and it is the expectation of the Arkansas-Louisiana Conference that the ordained minister when asked will give timely assistance to the Bi-vocational/volunteer pastor in the areas of need, which are outlined following paragraphs.

The Bi-vocational pastor is issued a lay pastor certificate. He is authorized by the conference to perform substantially all the functions of the ordained minister for the members in the church or companies to which he is assigned and elected as a local church elder. *1 Tim. 5:17*.

The Bi-vocational pastor is a part-time pastoral position within the assigned district of Churches and may not exceed a work load of 29 hours a week.

The functions that are excluded for Bi-vocational pastors and those with which he will need assistance are those listed in the *Church Manual* as follows:

1. Organizing of a church.

2. Uniting churches.
3. Ordaining local elders and deacons.
4. Performing weddings, although they may assist in some parts of it.
5. Disciplining of members.

LEAVING DISTRICT

Because of unforeseen emergencies, and the need for communication, pastors must notify the Conference Officers on the proper (Vacation or Out of District Plans) form when planning to be outside their district overnight or longer.

PERSONAL APPEARANCE

The Arkansas-Louisiana Conference believes that modesty, good taste, and professional appearance should govern the dress of all employees working in the Arkansas-Louisiana Conference.

Clothing worn while on duty should be neat, clean, pressed, of conservative style, and in good taste.

All extremes should be avoided. The wearing of jewelry and the use of colorful cosmetics, and extreme coiffures are not considered good taste and are not accepted standards of proper professional appearance.

The North American Division has determined that the wearing of the wedding band in North America is not to be regarded as an ornament. In districts where the wearing of the wedding band is an issue the employee should demonstrate sensitivity to this concern. *“Let us not therefore judge one another anymore; but judge this rather, that no man put a stumbling block or an occasion to fall in his brother’s way.” Romans 14:13 KJV*

“Your beauty should not come from outward adornment, such as braided hair and the wearing of gold jewelry and fine clothes. Instead, it should be that of your inner self, the unfading beauty of a gentle and quiet spirit which is of great worth in God’s sight.” 1 Peter 1:3-4 NIV

EMPLOYEES MARRYING NON-SDA SPOUSES

An employee who marries a non-Seventh-day Adventist may be terminated unless approval is granted by the Conference Executive Committee.

HIRING PERSONS WITH NON-SDA SPOUSES

Applicants whose spouses are non-Seventh-day Adventists, shall not be employed unless approval is granted by the Conference Executive Committee

EMPLOYEES WHOSE HOMES ARE INVOLVED IN SEPARATION OR DIVORCE PROCEEDINGS

Employees whose homes are involved in separation or divorce proceedings, may be terminated. Employment may be continued, provided approval is given by the Conference Executive Committee.

SPOUSE TO MOVE WITH EMPLOYEE

When an employee from outside the immediate area of his assignment is hired by the Arkansas-Louisiana Conference the employee's spouse must join the employee within 90 days. If the spouse fails to move, the employee will no longer be employed by the Arkansas-Louisiana Conference when the 90 day time period ends. Additional time may be granted or the policy waived by the Conference Executive Committee.

MARRIAGE COUNSELING

Marriage and family counseling for Conference employees is provided. See Health Care Assistance booklet for details.

GENERAL COUNSELING

Ministry Care Line is provided for employees of the Arkansas-Louisiana Conference through the Kettering Clergy Care Center. Confidential counseling concerning job, marriage, children, parishioners, students, superiors, boards, or referrals may be received from a qualified consultant at no cost to the caller. Any employee or family member may use the toll-free Ministry Care Line during the times noted below:

Phone:	1 (800) 767-8837
Mon-Fri	2:00 - 5:00 p.m. (E.T.)
Mon-Thurs	8:00 - 11:00 p.m. (E.T.)

DISCIPLINE AND TERMINATION POLICY AND PROCEDURE

The purpose of disciplinary procedures is to provide a systematic and equitable means of dealing with employee violations of conditions of employment or other unacceptable practices and to assist

employees in achieving optimum performance.

A. Cause of Discipline

Causes for discipline may include but are not limited to the following:

1. Violation of conditions of employment.
2. Violation of published policies and procedures.
3. Failure to comply with any reasonable request by a supervisor.
4. Causing employee unrest by airing complaints in lieu of following established complaint and grievance procedures.
5. Failure to keep accurate records in the prescribed manner or submit valid reports.
6. Any other item which the Arkansas-Louisiana Conference Executive Committee may consider seriously detrimental.

B. Basis for Termination

Any cause for discipline which cannot be corrected may lead to termination. Causes may include but are not limited to the following:

1. Violation of conditions of employment.
2. Violation of published policies and regulations.
3. Failure to believe and practice the 28 Fundamental Teachings and standards of the Seventh-day Adventist Church as VOTED at the 2005 General Conference Session.
4. Remarriage without Biblical grounds. Immoral conduct as defined by the Conference Executive Committee.
5. Habitual tardiness and/or absenteeism.
6. Misappropriation or misuse of organizational funds or other assets.
7. Unauthorized possession or use of property belonging to the organization or other individuals.
8. Failure or inadequate effort to fulfill a job assignment.

9. Committing, aiding, advocating or being convicted of a felony or misdemeanor.
10. Supporting or being involved with activities, movements, groups or organizations that are in conflict with the teachings and objectives of the SDA Church.
11. Disregarding or violating sound principles of Christian interpersonal relationships, or inability to maintain cordial relations with fellow employees.
12. Refusal to accept a transfer or a reassignment.
13. Insubordination.
14. Unfaithfulness in returning a tithe.
15. Any other items which the Conference Executive Committee may consider seriously detrimental.

C. Procedures for Terminating Employees

1. If disciplinary or corrective measures have failed to remedy the situation and if termination seems to be a likely alternative, based on an appropriate committee or administrative action, the employee may be given the opportunity to resign on his/her own initiative.
 - a. If the employee feels that written conditions of employment or published regulations, policies, or procedures have been inequitably applied in his/her impending dismissal, he/she may use the established grievance procedure. If the employee wishes to use this procedure, intention must be stated in writing within five working days of receipt of written notice of proposed dismissal. Notice shall be delivered in person by registered mail with return receipt requested.
 - b. If the employee does not resign or does not initiate a grievance procedure, the matter will come back to the appropriate committee or administration for final action.
2. In case of serious violation of conditions of employment or a major infraction of the organization's policies and regulations, the action of the appropriate committee to terminate the employee's services is final. In such cases an employee may not be given an opportunity to resign.

3. If an employee is released because of cut-backs or similar reasons or is not rehired, the Arkansas-Louisiana Conference's obligation to him/her is fulfilled when he/she is offered employment within the organized work. If no employment is offered, termination pay will be granted in harmony with policy.
4. Termination settlements shall be made as outlined in the *North American Division (NAD) Working Policy*, Section Y-36.

D. Severance Pay

Severance pay shall be made as outlined in *NAD Working Policy*, Section Y-36.

E. Procedures to Resolve Grievances

Good working relationships, communication and understanding between employees and employers contribute to the effective operation of any organization. By providing a system for the prompt resolution of grievances, the efficiency and morale of the employee and the success of the organization will be enhanced. When regulations, policies, or procedures are in writing and equitably applied there should be little basis for grievances.

F. Definition of a Grievance

A grievance is defined as any real or imagined feeling of personal injustice which an employee has concerning employment relationships.

G. Procedures to Follow

1. When a grievance arises, the employee should discuss the problem with the immediate supervisor.
2. If an unsatisfactory response occurs, the employee may seek assistance through the normal line of authority or from the personnel director.
3. If the employee is still not satisfied, a request may be made to the Conference officers to meet with them to present his/her position.
4. If the grievance has not been resolved at this point, a written request should be submitted to the Conference officers before the Conference Executive Committee meets for the case to be considered by the committee. The employee may request to appear before the committee to present a statement.

5. If the employee still is not satisfied with the committee's decision, he/she may appeal the case in writing to the Southwestern Union Conference Conciliation Panel.
6. The Union Conciliation Panel will hear the case if both parties agree. The decision of the Panel will be final. There is no appeal from its decision.

H. Resignation Policy

An employee desiring to discontinue employment for any reason shall submit in writing, at least 2 weeks prior to the planned date of departure, a notification of intention. This notice shall be submitted to the Office of Secretariat or to one of the other Conference Officers.

HARASSMENT

- A. ***Working Environment*** - The Arkansas-Louisiana Conference of Seventh-day Adventists recognizes its responsibility to all employees to maintain a working environment free from harassment. It endeavors to achieve this environment through educating employees that harassment violates the law and will not be tolerated. The Arkansas-Louisiana Conference also endeavors to prevent harassment by publishing this policy, by developing appropriate sanctions for misconduct, and by informing all employees of their right to complain of harassment.

To maintain a working environment free of harassment and assist in preventing inappropriate workplace conduct, the Arkansas-Louisiana Conference organization has endeavored to take the following actions:

1. Develop a harassment policy and complaint procedure;
2. Designate an officer to serve as the individual to whom complaints of harassment can be made in addition to an employee's department director;
3. Supplied each employee with a copy of the harassment policy and complaint procedure; and
4. Have each employee acknowledge in writing the receipt of this policy and complaint procedure, which will be maintained in the employee's personnel file.

- B. **Personal Conduct** - Employees of the Arkansas-Louisiana Conference

organizations are to exemplify the Christ-like life and shall avoid all appearances of wrongdoing. They should not engage in behavior that is harmful to themselves or others or that casts a shadow on their dedication to the Christian way of life. Employees should respect and uplift each other. Employees should never be placed in a position of embarrassment, disrespected or harassed because of their gender, race, color, national origin, age or disability. To do so would be a violation of God's law and civil laws protecting human rights and governing work place conduct.

C. Sexual Harassment - Sexual harassment is a form of harassment that involves unwelcomed sexual advances, request for sexual favors or other verbal, written or physical conduct of a sexual nature when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting an individual; or
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creates an intimidating, hostile or offensive working environment.

D. Improper Conduct - Improper conduct by the employer, co-workers and, in some instances, non-employees includes, but is not limited to:

1. Any subtle or other pressure or request for sexual favors or activity, including any suggestion that an applicant's or employee's giving in to or reject sexual advances will have an effect on that person's employment.
1. Unwelcomed sexual flirtation or propositions;
2. Unnecessary or inappropriate touching of a sexual or abusive nature (e.g., patting, pinching, hugging, repeated brushing against another person's body, etc.);
3. Displays of sexually suggestive pictures, drawings, cartoons or objects;
4. Threats or demands for sexual favors;
5. Unwelcomed or derogatory statements related to gender, race, color, national origin, age or disability (for example, kidding, teasing, degrading jokes or offensive comments or tricks);
6. Demeaning or degrading comments about an individual's appearance;

7. Denying an employee the opportunity to participate in training or education on account of gender, race, color, national origin, age or disability.
8. Limiting opportunities for promotion, transfer or advancement on account of gender, race, color, national origin, age or disability; or
9. Requiring a protected employee to perform more difficult tasks or less desirable work assignments in order to force them to retire or resign from employment.

E. Reporting An Incident - Employees who believe that they have been harassed should immediately take the following steps:

1. Make it clear that such conduct is offensive and should be stopped immediately; and
2. Report the incident to the immediate department director or to the designated officer of the organization to whom complaints can be made. The initial report should be followed by a written statement describing the incident and identifying potential witnesses.

F. Third-Party Reports - Employees who are aware of incidents of potential workplace harassment toward others are to report such incidents to their department director or the designated officer to whom complaints can be made.

G. Investigation - Complaints of harassment shall be promptly handled and maintained in confidence to the extent possible.

H. Discipline - A violation of this policy may result in discipline, up to and including dismissal from employment.

I. Prohibition of Retaliation - The Arkansas-Louisiana Conference prohibits retaliation against employees complaining of harassment.

CONVICTED SEXUAL OFFENDER TRACKING SYSTEM/CLEARING HOUSE GUIDELINES

The Seventh-day Adventist Church desires to make its work, worship, and educational environments free from abuse of all kinds. To achieve this goal in the employment, local church, and educational sectors, the following Guidelines have been developed for implementation throughout the North American Division (NAD).

The North American Division shall act as a clearinghouse for the collection and dissemination of

personnel and service record information pertaining to employees convicted of criminal charges, employees acquitted of criminal charges, and employees terminated after a conviction. To initiate the tracking process a designated officer of the denominational employing organization shall contact the North American Division Data Management Service director to determine if a flag exists in the files of the individual (s) under consideration for employment, volunteer service, or committee appointment.

Employee Convicted of Criminal Charges - If criminal charges are filed against an employee involving sexual acts against a minor or an adult, and the employee is convicted or a judgment or finding of guilt is entered by a court, the person shall be immediately terminated from Seventh-day Adventist employment.

Employee Acquitted of Criminal Charges - Acquittal of criminal charges shall not be understood to automatically terminate proceedings brought on any complaint before the Sexual Ethics Committee. The investigation and hearing by the said Committee may proceed until a determination is made on whether the employee has engaged in sexual abuse, sexual harassment, and/or sexual misconduct in violation of the Guidelines for Sexual Misconduct in Church Relationships Involving Denominational Employees and Volunteers for the North American Division.

Employee Terminated After Conviction - When an employee is terminated for conviction of sexual criminal acts, or a judgment or finding of guilt has been entered by a court, a statement of such termination and the basis of the conviction as entered upon the court record shall be placed in the offender's service record. Additionally, a statement of the termination and basis for the termination shall be filed immediately with the North American Division Data Management Services, to be placed on its computerized tracking system. This system shall serve as a clearinghouse for identifying convicted sexual offenders. Employing entities of the Seventh-day Adventist Church in North America are requested to review carefully the service record of all potential employees to prevent employment of sexual offenders. Such organizations are also requested to review the Data Management Services tracking system before a commitment for employment is made.

The Tracking System/Clearinghouse Process - To initiate the tracking process at the time an incident is to be reported, the denominational employing organization shall notify the NAD Data Management Services Director of the existence of any of the following convictions:

- A. Employees convicted of criminal charges.
- B. Employees acquitted of criminal charges.
- C. Employees terminated after conviction.

The report of the denominational employing organization will cause the North American Division to flag the confidential computerized personnel file and record the date and employer at the time of the conviction. This practice will be followed in order that no offending employee shall be

hired by another conference or NAD entity without notice to that conference or entity of prior convictions against the individual.

Church employers shall routinely contact potential employees' most recent denominational employers and shall request from NAD information regarding potential employees prior to employment. If the information reveals a flag, the potential employer shall then contact the previous employer of any candidate for details regarding any incidents giving rise to the flag. Because the information contained in the personnel record is of a sensitive nature, search committees of congregations and schools shall not contact the North American Division directly. Such information must be obtained from the designated officer of the denominational employing organization only.

Every effort shall be made to assure that accurate information is reported by the employing organization to the North American Division; that information disseminated from the NAD is verified and determined to be accurate; and that no mistakes occur in the process.

SEXUAL OFFENSES TRACKING SYSTEM AND CLEARING HOUSE GUIDELINES

The Seventh-day Adventist Church desires to make its work and worship environments free from abuse of all kinds. To achieve this goal in the employment sector, the following Guidelines have been developed for implementation throughout the North American Division (NAD).

The North American Division shall act as a clearing house for the collection and dissemination of personnel and service record information. To initiate the tracking process at the time an incident is to be reported, the denominational employing organization shall notify the NAD in writing of the existence of:

- A. Any written admission of guilt pertaining to sexual abuse, sexual harassment, or sexual misconduct.
- B. Any criminal conviction or plea of guilty, nolo contendere, or its equivalent for sexual abuse, sexual harassment, or sexual misconduct.

The report of the denominational employing organization will cause the North American Division to flag the confidential computerized personnel file and record the date and employer at time of the conviction. This practice shall be followed in order that no offending employee shall be hired by another conference or NAD entity without notice to that conference or entity of prior acts by or claims against the individual.

Church employers shall routinely contact potential employees' most recent denominational employers and shall request from NAD information regarding potential employees prior to employment. Files containing information on the nature of the misconduct and the disciplinary actions taken shall be available only at the employing organization that filed the record of the incident. In the event that an employee is later exonerated of a reported incident, the designated officer of the employing organization shall notify the North American Division office of Data Management Service in writing, and the flag shall be removed immediately from the individual's

file. The denominational employing organization shall set up a system of annual review of permanent files in order that files that are mis-flagged or files that need flag changes can be identified and corrected before files are permanently stored. In addition the North American Division Data management Service director shall contact the designated officer of all flagged files in the possession of the North American Division to verify their current status.

Designated officers from employing organizations shall make inquiry to the North American Division regarding potential employees by a written request mailed or faxed to the Director of the North American Data Management Services Office in Silver spring, Maryland. The Data Management Services director will respond by mailing a copy of the potential employee's record to the designated officer of the denominational employing organization. Because of the sensitive nature of the information contained in the personnel record, search committees of congregations and schools shall not contact the North American Division directly. Such information must be obtained from the designated officer of the denominational employing organization only.

Every effort shall be made to assure that accurate information is reported by the employing organization to the North American Division; that information disseminated from the NAD is verified and determined to be accurate; and that no mistakes occur in the process.

BACKGROUND CHECK POLICY / VERIFIED VOLUNTEERS

All new employees of the Arkansas-Louisiana Conference are required to go through a Verified Volunteers training and agree to a background check, which includes, but is not limited to, searching federal, state, county and parish criminal records, motor vehicle checks, and social security checks. All volunteers working with minors shall and must go through a Shield the Vulnerable training and agree to a background check.

Each new employee/volunteer will fill out a "Secured Personnel Data System User Agreement" and return it to the Arkansas-Louisiana Conference office where the background check will be initiated. The Arkansas-Louisiana Conference is responsible for the cost of all background checks for individuals employed by the Arkansas-Louisiana Conference.

All individuals who are employed by the Arkansas-Louisiana Conference but funded by local church, elementary school, academy, or who are volunteers who are regularly in contact with children/students, shall also be required to agree to a background check and supply the required information to the conference office. The conference office will facilitate the background search; however, the local church/school is responsible for the cost of the search(es). The local church/school will be notified of the completion of the background search; however, the documents will be kept on file in the conference Human Resource office. It must be renewed after 3 years.

REMUNERATION

Philosophy of Remuneration - The Seventh-day Adventist Church has accepted the commission given by Jesus Christ to His disciples to proclaim the Gospel to All The World. The church employs many agencies to accomplish its spiritual task, but all of its organizations (conferences, schools, medical institutions, television ministries, Adventist Book Centers, etc.) have one central objective--the salvation of man. Because of this, every denominational employee has a responsibility to participate in the mission of the church.

To provide a basis for the remuneration of various classes of employees, a denominational wage scale has been adopted. The philosophy of this wage scale is predicated upon the fact that a spirit of sacrifice and dedication should mark God's employees irrespective of the position they hold or the department they represent. The work of the church, including every denominational organization, is a mission to which lives are dedicated rather than a business or commercial venture. The church wage scale does not always compensate its dedicated employees in monetary units commensurate with their talents, accomplishments, and contributions, but does provide

employees with a modest living income, which gives recognition of responsibilities borne, preparation undertaken, professional attainment, previous experience, and years of service.

The church believes that modesty and good taste with reasonable comfort will govern the lives of Christian employees. It recognizes that some areas of its work are more directly affected by economic conditions prevailing in different geographical areas.

The spirit of sacrifice on the part of Adventist employees will be manifested not only by the level of their financial remuneration, but also by the dedication of time, talents and energy to the cause of God and humanity. Men and women called to labor in the cause of the Adventist church are to be employees of single purpose and allegiance. With Paul, the great missionary of the early Christian Church, they say, "This one thing I do."

The philosophy of remuneration was developed on the scriptural and spiritual imperative, "Give us this day our daily bread." It is a plan which provides a salary covering the needs of individuals who believe that God blesses the spirit of selfless service and who believe that the Seventh-day Adventist employee will also, from his modest salary, make voluntary gifts to accelerate the proclamation of the Gospel, and thus exhibit a further demonstration of faith and commitment. Because of this philosophy, all denominational employees in the Seventh-day Adventist Church are placed in one or two harmonious categories and designated either as ministers or missionaries. Both categories call for a commitment and sacrifice but allow for different functions.

The church has a basic wage scale for all employees in each job classification without discrimination on the basis of race, sex, age, national origin or color. If considered in the light of these principles, the wage scale policy of the Seventh-day Adventist Church will be seen to be in harmony with equal pay practices and the spirit of nondiscrimination and at the same time conform to the teachings and beliefs of the church.

REMUNERATION FACTOR

The NADCOM determines the remuneration factor for the division territories in terms of local currency and in harmony with the remuneration philosophy and practice of the General Conference. The division will approve the remuneration factor effective July 1, of the following year adhering to the CPI-U in the United States and the Bermuda Islands, and to the CPI in Canada. These remuneration factors will constitute the base for the calculation of salaries.

REMUNERATION SCALE

The remuneration scale of the North American Division will serve as the basis for the compensation of ministerial, educational, and administrative personnel of the church in the division territory, for the administration of local conferences, unions, division, higher education institutions, K-12 education, and institutions administered by the division. Amendments to the remuneration scale shall be approved by the Year-end Meeting of the North American Division.

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 RATES

The remuneration of Conference employees is set at the beginning of each year by the Conference Executive Committee. The salary rate is on a monthly basis and is set according to the provisions of the current wage scale of the General Conference. (See the “Financial Information Sheet” found in the Appendix section of this handbook.)

When an employee transfers between conferences in the Union, the salary division is made by arrangement between the conferences either at the month-end or mid-month to more easily divide salary and allowances. When an employee transfers from or to a conference outside the Union, division of salary is made as may be negotiated between the conferences involved.

SALARY INCREMENTS

Employees just beginning denominational service may receive an adjustment after the first six months of service. The next increment may be made during the payroll period nearest the employee’s anniversary date. Any subsequent annual increments will be scheduled on January 1, until the employee has reached the maximum of his/her wage scale level. Increments are not automatic. Performance evaluations, length of denominational service and its quality, increased or decreased responsibilities, will affect classification in the wage scale.

COST OF LIVING INCREASES

Because of inflationary trends and circumstances, the employee will receive periodic cost of living adjustments. This is not related to the wage level or the merit increments of the employee. When a cost of living increase is voted by the Conference Executive Committee, the employee is an automatic recipient of this adjustment.

MONTHLY REPORT

The treasurer's office will furnish a supply of report blanks for the purpose of submitting special travel reimbursement.

The conference would strongly encourage each worker to keep a daily log of mileage and actual expenses in case of an IRS audit.

SIDE LINES

Conference and institutional employees shall refrain from any side lines, business or activity, either denominational or extra-denominational which has the effect of diminishing their influence and/or infringing on the time and efficiency of the work to which they are assigned.

ADOPTION EXPENSE

Full time employees may be granted assistance of 75% of the medical and legal expense and adoption agency fees incurred in the adoption of children if the adoption is completed. The maximum assistance to be granted shall not exceed the equivalent of up to 2 times the current monthly Remuneration Factor. This assistance shall be limited to one allowance per child.

AUTOMOBILE INSURANCE

Pastors, Departmental Directors and Officers are required to carry the following automobile insurance minimum requirements:

Body Injury Liability (Optional \$300,000 single limit policy acceptable)	\$250,000/\$500,000
Property Damage	\$50,000
Medical Payments	\$5,000
Uninsured Motorists Statutory	
Full Comprehensive Coverage	\$100.00 deductible
Collision	\$500.00 deductible

Teachers and all school or church appointed drivers must carry on their vehicle the minimum automobile insurance requirements as follows:

Bodily Injury Liability	\$100,000/300,000
Property Damage Liability (Optional \$300,000 single limit policy is acceptable)	\$50,000
Medical Payments	\$5,000

Comprehensive and Collision Employee choice

COLLISION/COMPREHENSIVE REIMBURSEMENT

Pastors, Departmental Directors and Officers who carry the above comprehensive collision insurance qualify for a reimbursement if they have a claim as follows:

The first \$50 of the collision or comprehensive deductible will be paid by the employee and the remainder of the deductible will be paid by the employing organization. If the employee or the insurer brings a liability claim against a third party and recovery is realized, reimbursement shall be made to the employing organization for any amounts previously paid by the employer above the first \$50 of the deductible.

AUTOMOBILE INSURANCE ASSISTANCE

Pastors, departmental directors and officers who are required to carry the higher liability coverage on their vehicles qualify for assistance on automobile insurance premium based on applying the appropriate factors (shown below) to the average premiums of two insured automobiles owned by and used primarily by the employee and spouse. Premiums in excess of those typical of standard type cars shall not be considered. Assistance may be granted on annual automobile insurance expense that exceeds 16 percent of the current monthly remuneration factor, rounded to the nearest dollar). Proof of payment and minimum insurance limits is required as defined under the section, "Automobile Insurance."

<u>Driving Record</u> <u>Surcharge points</u> (Where applicable)	<u>Allowance Factor</u> <u>One Auto Owner</u>	<u>Allowance Factor</u> <u>Multi-Auto Owner</u>
0 - 2	100%	160%
3	90%	144%
4	75%	120%

The employee should request the Auto Insurance Carrier to include the Arkansas-Louisiana Conference of SDA as an Additional Insured or at least Interested Party. (This would provide notification to the Conference if the employee failed to renew automobile insurance.)

Educational K-16 employees whose job requires less frequent use of their automobile are not eligible for automobile insurance assistance. Nevertheless, for their protection and the denomination's protection when their automobile is used in the course of employment it is recommended that they maintain the same minimum level of bodily injury liability protection as required for employees receiving automobile insurance assistance.

AUTOMOBILE INSURANCE - UNDERAGE DRIVERS

Where employees have underage drivers in the family, employer will pay the added insurance premium for dependent children under 25 years of age. It being further understood that underage drivers be required to have a course in driver education, and if they have not taken the driver education course, employee shall pay any extra premium charged. When a child has a driving record resulting in added premium, such additional expense shall be paid by employee

AUTOMOBILE REGISTRATION AND EXCISE TAX

Employees moving to either Arkansas or Louisiana and who are required to pay duplicate excise tax/sales tax and license fees may report such expense on one car if they register their car within 90 days of moving to the new area. Road tax is covered for all employees who move into Louisiana. If the employee has a spouse, the above expenses may also be reported on a second car.

INTERVIEW AND MOVING POLICY AND ALLOWANCES

If you are booking an airfare, rental car and/or motel, the Arkansas-Louisiana Conference requests that you do so at least 15 days prior to your trip to insure the best pricing available.

INTERVIEW TRIP

As an interviewee, you and your spouse are entitled to a one round trip, including:

- A. Airfare or mileage at 0.42 cents per mile whichever is less.
- B. Motel accommodation for up to 3 nights based on a minimum of 500 miles of travel per day over the most direct route available.
- C. Rental car and gas for the rental car while driving on church business. (Do not take the insurance that is offered by the rental car agency. The Arkansas-Louisiana Conference auto policy covers all rental cars for church business).

- D. Per Diem at \$50 interviewee only, \$75 interviewee and spouse (up to 4 days, including travel).
- E. Airport parking and tolls.

If you are offered a position during the interview trip, you are allowed to combine your interview and pre-moving/house hunting trips.

PRE-MOVING/HOUSE HUNTING TRIP

As a new employee, you and your spouse are entitled to one round trip including:

1. Airfare or mileage at 0.42 cents per mile whichever is less.
2. Motel accommodation for up to 6 nights based on a minimum of 500 miles of travel per day over the most direct route available.
3. Rental car and gas for the rental car while driving on church business. (Do not take the insurance that is offered by the rental car agency. The Arkansas-Louisiana Conference auto policy covers all rental cars for church business).
4. Per Diem at \$50 employee only, \$75 employee and spouse (up to 7 days, including travel).
5. Airport parking and tolls.

MOVE PREPARATION

Moving Van: The Arkansas-Louisiana Conference maintains a moving van for use in moving workers. All moves are made by the Conference van unless otherwise authorized.

Read the transportation department “red” sheet available from the treasury department and call them immediately to receive additional information and arrange your move (318) 631-6240_Ext 104 or Ext 106. Each worker is expected to have his belongings packed and ready for the van on the date set.

ACTUAL MOVE

As an employee, you and your family are entitled to a one way move.

1. Moving/Curtain Allowance: When a worker is asked by the Arkansas-Louisiana Conference to move to a new location, a flat amount to cover packing and other moving costs may be allowed as follows:

Employee \$730

Spouse \$730

This allowance is not granted to students going to Andrews University Seminary or going to college. A single parent with dependent children may be granted up to \$1340 moving allowance.

1. Mileage at 0.42 cents per mile (up to two cars).
2. Motel accommodation based on a minimum of 500 miles of travel per day over the most direct route available.
3. Per Diem \$50 employee, \$75 employee and spouse.
4. Toll road.
5. Miscellaneous Expense: Workers who are called from another state and who are required to pay duplicate excise tax/sales tax, license, and inspection fees may report such expense on one car if they register their car within 90 days of moving to the new area. If the worker has a spouse, the above expenses may also be reported on a second car (maximum 2 cars).
6. Moving Mobile Homes: The Conference will not move, but will pay to move a mobile home, assuming only the cost that would equal the moving of a normal family's household goods. If the cost to move the mobile home is in excess of this, the employee will bear the extra expense.

MOVING FROM LOCATION TO LOCATION/STORAGE FACILITY

If a worker chooses to move from one location to another, he does so at his own expense, and even then, such a move must be approved by the Conference. If a worker chooses to use a storage facility, he does so at his own expense. It is recognized that there may be extenuating circumstances which would necessitate an additional move by the worker after the first move into the Conference, and under such circumstances, the Conference would be justified in bearing the normal expense. To be eligible for reimbursement, the move must be approved by the Conference in advance.

MOVING RETIRED EMPLOYEES

When an employee who has given 30 years or more of denominational service retires, the employing organization may arrange to pay the moving expense on a reasonable amount of household goods and pay his transportation expense to the place of his choice in the North American Division. An employee who has served less than 30 years may be paid a proportionately less amount. The amount of the moving expense reimbursement shall be decided by the employing organization. This arrangement is to be made within a period of five years after retirement unless some other definite arrangement is approved by the governing committee and is limited to one move only. The retired employee shall be responsible for the tax obligation on the moving benefit.

DUPLICATE HOUSING EXPENSE

1. When an employee is moved from one location to another, and because of conditions of his lease or failure to sell or rent his home, he is required to pay housing expense both at his former location and at his new location, an allowance may be granted to cover the time when payments are being made at both locations and both homes are habitable. The allowance may be granted under normal conditions up to three months.
2. **Unusual Circumstances** - In unusual circumstances when the employee has not been able to sell the home at his former location and evidence is presented indicating that the asking price for said home at the end of the three-month period referred to in 1, was no more than 100 percent of an appraisal provided by an independent appraiser, up to an additional three months' assistance may be granted. An independent appraiser shall be understood to be a qualified appraiser such as may be contacted through banks or home loan associations. Real estate agents shall specifically be excluded from this group. The reasonable cost of such appraisal will be reimbursed by the employing organization.
3. **Extreme Circumstances** - If the employee has not been able to sell the home after having received an allowance for six months because of extreme circumstances, the allowance may be continued for a further period of up to six months if the asking price for the said home is not more than 95 percent of the appraisal during this period.
4. **Amount** - When granted, the monthly allowance shall be the actual expense for principal and interest, property taxes, and insurance up to 100 percent of cost factor (housing, utilities/property tax of the Relocation analysis Report) as indicated by ERI/Statistics Canada for which the employee was eligible at the former location. Fifty percent of any rental income shall be deducted from the allowance.
5. **Selling Loss Shared** - In view of the importance of pricing a home correctly before it is placed on the market, and due to the critical importance of the first 30 days in the sale of the property, both the employee and the new employer may agree at any time during the selling process that in lieu of spending all the duplicate housing allowance provided in X 20 06, the property may be placed for sale at less than one hundred percent of market value as determined by current appraisal. The cost of the reduction may be shared between the new employer and the employee at an agreed upon ratio on an individual basis. The employer cost is not to exceed the maximum duplicate housing allowance provision.

MINISTERIAL INTERNS MOVE TO ANDREWS UNIVERSITY

Ministerial Interns who attend the Seminary at Andrews University shall receive in addition to their scholarship the following additional assistance:

1. Assistance on round-trip travel as follows:
 - a. Mileage at the current rate based on the most direct route. Per diem as per policy and lodging based on actual motel expense. Per diem and lodging would be based on travel of 500 miles per day.
2. Expense for moving personal effects from the place of residence to the University. If the employee pulls a trailer with personal affects the higher mileage rate would be reimbursed for travel. Rental of trailer or truck for transportation will be reimbursed.

PARSONAGE EXCLUSION

The law provides that an allowance given to an ordained or licensed minister may be excluded from his taxable income. This includes the use of a Conference-owned parsonage, the rental value of a home either rented by the Conference or by the minister himself, or the funds expended by the minister for purchasing his home. The cost of utilities and the expenses of maintaining such a home by the minister are also excludable

According to present regulations, the maximum parsonage exclusion cannot exceed the fair rental value of a home plus the cost of utilities, or up to the ceiling which has been established in the Arkansas-Louisiana Conference. Ministers are advised to keep careful records of their parsonage expenses. Each month the Treasury Department deducts the monthly portion of the maximum ceiling voted. If the employee's reportable expenses are less than the maximum, the employee should report the excess excluded as other income on IRS Form 1040. (See IRS Publication 517).

TRAVEL ALLOWANCE

A regular travel allowance is given to each district worker based upon district size and travel requirements. Special travel or extra travel is given for minister's meetings and evangelistic crusades outside the district, etc., which must be authorized by the administration. (See Index for Evangelistic Efforts).

AREA TRAVEL

Departmental Directors and Conference Officers will receive an area travel allowance to cover mileage travel within the 50 mile radius from the office.

PASTORS' AREA TRAVEL

Pastors will receive a flat travel allowance based upon the number of churches in their district. Each pastor should still report on their monthly report their daily travel for IRS purposes.

SPECIAL TRAVEL

All travel outside the territory or scope of the regular activities of the employee is "Special Travel" and must be approved by the officers in advance to be reimbursed. Travel should be done by the most economical means, considering time and expense. Mileage allowance is at the reimbursed rate voted yearly by the Executive Committee. Employees are encouraged to car pool when traveling.

Pastors when invited by the Academy Administration and with prior approval of Conference Administration may report their mileage. All other trips to the Academy by pastors and office personnel should have prior approval of Conference Administration if the employee is expecting mileage reimbursement.

CAMP MEETING TRAVEL

Pastors and office personnel who travel to attend camp meetings will be reimbursed as follows:

Allowance: Camp Meeting allowance will be determined by administration to meet the needs of a specific Camp Meeting.

Travel Report: This will be reported as regular travel for office personnel and special travel for pastors.

Special allowance for extended camp meeting outside a pastor's area: A flat amount which covers travel, lodging and per diem will be allowed for pastors who request permission to attend the extended camp meeting which is outside their area. Time away from their district would not count toward any vacation time.

MOTOR HOME/ TRAVEL TRAILER USE

The Conference will reimburse mileage for travel that an employee does in his line of responsibility for motor home or travel trailer use at a higher rate. This would eliminate motel expense reimbursement. The Conference will reimburse any camping fee for parking the recreational vehicle overnight, plus will reimburse the employee for overnight use of his vehicle the equivalent of one day single per diem for each night the vehicle is used rather than a motel. All travel with these vehicles must have prior approval of the Conference officers.

PER DIEM

A daily travel allowance, often called per diem, is provided as follows:

1. Per diem within district is part of regular travel budget.
2. The full daily allowance applies when employee is away from home one or more full days on authorized denominational business, including the day of departure and day of return. In figuring reportable per diem, the following would apply: one meal - half per diem, two or more meals - full per diem.
3. In cases when employee is located away from home but in a specific place for an extended period of time, the authorized committee may determine if an allowance shall be granted and fix the amount.

TUITION ASSISTANCE FOR CHILDREN OF EMPLOYEES

1. **Christian Education** - Employees are encouraged to support the Church's philosophy of Christian education by enrolling their children in Seventh-day Adventist schools for the purpose of assisting youth in making a decision for and commitment to Christ, thus perpetuating the practice of Seventh-day Adventist beliefs and teachings, enlarging the reservoir of future church employees and lay church leaders, providing a positive example, and reducing the possibility that the children adopt a lifestyle that is not in harmony with the teachings of the Church.
3. **Eligible Employees** - Church employees in administrative, professional and supervisory positions (those considered to be exempt from Federal and State wage and hour laws) are expected to send their children to Seventh-day Adventist denominationally owned and operated schools. The Arkansas-Louisiana Conference shall provide assistance on the tuition expense to denominational employees classified as regular and full-time for their children who are enrolled in denominationally owned and operated schools on the elementary, secondary, or liberal arts college levels, or technical or professional schools on the undergraduate levels, or a fifth year of college or graduate work required to secure teaching credentials.
3. **Special Provision** - Employees who are not exempt from Federal and state wage and hour laws are also encouraged to have their children in denominational schools.
4. **No Assistance** - No tuition assistance is provided to children of employees who are not exempt from Federal or state wage and hour laws and who are employed by denominationally owned, but unrelated business operations (as defined by the Internal Revenue Service).
5. **Eligibility** - To be eligible for tuition assistance the student must be:
 - a. An unmarried dependent of the employee.
 - b. Less than twenty-four years of age unless the student has given compulsory military service, volunteer service for the Church, or has a documented medical consideration.

- c. Is eligible to be claimed as a dependent on the employee's income tax return.
 - d. Was born to, or legally adopted by the employee and/or spouse or is a stepchild by marriage receiving more than 50 percent of support from the new family unit.
6. Assistance-Divorce/Re-marriage Eligibility: To be eligible for tuition assistance the student must be:
- a. Under the custody of a divorced employee and eligible to be claimed as a dependent on the employee's tax return.
 - b. Under the custody of the ex-spouse of the employee and eligible to be claimed as a dependent on the employee's tax return.
7. Students Not Eligible for Tuition Assistance - An unmarried child not under the custody of the employee and not eligible to be claimed as a dependent on the employee's tax return is not eligible for assistance.

The Conference Executive Committee may make an exception to the above paragraph if the employee has assumed full responsibility for a child's educational expenses in a denominational school.

8. Assistance - The Arkansas-Louisiana Conference may provide assistance for the child(ren) of the employee of up to 70 percent of the tuition and all required fees for dormitory students, and up to 35 percent for those not in the dormitory. The assistance on the academy or college level should be calculated on the gross charges for tuition and required fees, according to the current bulletin, before family or other discounts granted by the school. In cases where an employee's church provides a subsidy to cover the differential between constituent and non-constituent tuition rates, the tuition assistance from the employer shall be based on the net tuition expense to the employee. This shall not include charges for private music lessons except where such lessons are required for credit toward music majors or minors, in which case the above percentages may be applied on the basis of the tuition ordinarily charged for an equivalent number of credit hours.
9. Professional Programs - Assistance provided for professional programs in medicine or dentistry for students who have not completed their undergraduate studies shall be based on, and shall not exceed, the normal tuition costs for a maximum number of semesters or quarters as listed in paragraph 8.
10. Limitation on Assistance - Assistance shall continue until an undergraduate course of studies is completed, or for a maximum of nine semesters or thirteen quarters of undergraduate studies. An additional two semesters or three quarters may be granted only to complete graduate work necessary to secure teaching credentials. The Conference Executive Committee may also grant assistance of up to an additional two semesters or three quarters for valid undergraduate programs that require a fifth year for graduation.

11. Summer Sessions - Students who attend summer sessions shall be eligible for tuition assistance. Such attendance shall not count against the maximum semesters or quarters referred to in paragraph 10 above.
12. Attending School Outside the Territory - Students attending an academy or college/ university outside their territory may be granted assistance provided the amount of the assistance is not greater than the amount they would receive if attending Ozark Adventist Academy or Southwestern Adventist University. Prior approval must be obtained from the Conference Administrators.

Students seeking to attend an academy other than Ozark Adventist Academy must first make one official visit to Ozark Adventist Academy before approval for tuition assistance will be granted.

Students attending a college/university outside their territory may be granted tuition assistance greater than the amount they would receive if attending Southwestern Adventist Education if the major or course of study being pursued is not offered at Southwestern Adventist University. Prior approval must be obtained from Conference Administration.

13. Method of Payment - Assistance for students enrolled in an academy or college shall be made directly to the school. Organizations providing assistance shall make the appropriate arrangement for students attending elementary and intermediate school.
14. Division Assistance - When both employee and spouse are denominationally employed by separate organizations and both provide tuition assistance according to this policy, each organization shall be responsible for one-half of the assistance. The method of paying the assistance and dividing the cost may be mutually agreed on by the organizations concerned. Only one tuition assistance shall be provided per student.
15. Attending Schools Outside the NAD - Students independently attending denominationally owned and operated schools located outside North America may be granted assistance amounting to 70 percent of the actual tuition provided the amount of the assistance is not greater than the amount they would receive if attending Southwestern Adventist University.
16. Adventist Colleges Abroad - Students attending Adventist Colleges abroad would receive tuition assistance based on the cost of tuition at the home campus where they are registered which would be no more than the cost of tuition at Southwestern Adventist University.
17. Home Study International - Tuition assistance for studies through Griggs International program is given after the course has been completed. Tuition assistance

is provided on credits that are earned through the College Level Examination Program (CLEP). This assistance on both is 35 percent whether or not the student is residing in a school dormitory.

18. **Exceptions** - This policy is intended to apply only to employees' children who attend Seventh-day Adventist denominational schools. Exceptions may be made as follows if approved by the Conference Executive Committee:
 - a. Attendance at privately operated Seventh-day Adventists schools if the school is approved by the Union Board of Education.
 - b. In cases where an undergraduate-level program of study is not offered in a denominational school in the North American Division, the total assistance shall not exceed the amount which would normally be granted for attendance at Southwestern Adventist University.
 - c. As of December 3, 2015 the Executive Committee voted to grant Tuition Assistance to children of employees whose course of study or major being pursued is not offered at Southwestern Adventist University. The tuition rate granted will be at the rate of the college or university where the dependent child is attending and not based on the tuition of Southwestern Adventist University.

EDUCATION ASSISTANCE TAXABILITY

Education employees who receive education assistance have a tax advantage in that the tax law does not classify these funds as income. All other employees who receive education assistance will have these funds classified as taxable income.

CONTINUING EDUCATION / MA PASTORAL PROGRAM

The Arkansas-Louisiana Conference recognizes the need for pastors to continue to develop their scholastic skills even after Seminary training is completed. For that reason the Conference, in cooperation with the Southwestern Union, offers various programs such as the continuing education program at Southwestern Adventist University and other seminars. Other continuing education programs not sponsored by the Conference may be attended under the terms of this policy if approved in advance by the administration.

When attending an approved continuing education program, the Conference will reimburse the employee for the registration/tuition charged for the program, the cost of housing during the program, and the cost of transportation to and from the program. The cost of transportation will be based on a half mileage rate for one employee in a vehicle or a full mileage rate for two or more employees in a vehicle. Should air transportation be necessary for attendance, the Conference will pay the cost of a super-saver airfare if approved in advance. The employee will care for the expense of his/her own meals and for any books or supplies the course may require. *Other employees may take continuing education if approved by the Administration.*

PROFESSIONAL ENRICHMENT ALLOWANCE ADVANCED STUDY

(Contact: Ministerial Department)

It is desirable that ministers and Conference employees be encouraged to make continuous effort for self-improvement, especially through correspondence courses, and by attendance at Andrews University. However, residence study at any school involves time and effort in order to receive the maximum benefits from such study, and since it is unfair to the work and employee to be engaged in a program which prevents acceptable work in either study or Conference work, therefore:

1. No full-time Conference employee or other denominational employee shall undertake residence school work or any line of study without first receiving authorization from the Conference Committee, or institutional boards specifying the conditions and arrangements for such study.
2. Authorizing committees and boards shall carefully consider each request for educational privileges, keeping in mind the experience and needs of the employee as well as the contribution he will ultimately make to God's cause, and the ability of the field or institution to release the employee at the time requested.

DISABILITY INCOME PLAN

All full time employees are eligible for long term disability (LTD) coverage. Under the LTD plan, employees who are deemed eligible must satisfy a six month elimination period prior to benefits beginning. The company providing the coverage will define who is eligible based upon the employees' own occupation during the first two years of disability and any occupation after that.

1. **Disability Benefit** - the monthly benefit will be 66% of pre-disability basic monthly earnings, e.g., remuneration rate multiplied by remuneration category, integrated with workers compensation and other group and government assistance program benefits related to employment, subject to a minimum monthly benefit of \$300. Basic monthly earnings do not include tuition assistance, area travel or other allowances.
2. **Service Credit and Benefits** - During the elimination period, which begins on the date the employee is no longer able to perform the duties of his/her job, service credit will accrue whether salary is continued or not. Service credit will also continue for up to one year immediately following the elimination period should the employee remain eligible for disability benefits. While the employee is receiving service credit during the elimination period, all other employee benefits will continue. This includes health care assistance.
3. **Remuneration** - During the time employees are satisfying the elimination period (six months) remuneration will continue according to the provision of the sick leave policy.

EMPLOYEE SURVIVOR BENEFIT

An employee survivor benefit shall be paid to the survivor(s) of full-time denominational employees who die while in active service or who are still on the denominational payroll, and/or to the survivor(s) of the spouse thereof, or a benefit for a dependent as defined in the Health Care Assistance Policy. This benefit shall also be available during a period of one year immediately

following the beginning of retirement benefits provided the employee went directly into retirement from active service. Benefits paid on behalf of a deceased employee shall be paid according to a beneficiary succession to accomplish the purpose of this fund which is to provide financial assistance in meeting the employee's share of the expenses of the final illness and funeral as well as the needs of the survivors. The beneficiary succession shall be: The surviving spouse, the surviving children, the surviving parents, the surviving brothers and sisters, then the estate of the deceased employee. This beneficiary succession may be specifically changed by the employee by application to the fund administrator.

1. **Benefit Scale:** The following benefit provisions shall be applied in administering this plan:

Employee	\$100,000
Spouse	\$ 50,000
Dependent Child	\$ 5,000
Stillborn	\$ 750

2. **Death Benefit:** If the spouse or dependents are also serving as employees of the denomination, only one benefit per death will be paid.

3. **Purpose of the Benefit:** The purpose of this benefit is to provide financial assistance in meeting the employee's share of the expenses of the final illness and funeral as well as the needs of the survivors.

FUNERALS

All requests for ministers to conduct funerals outside their district should be cleared through a Conference officer, with the understanding that the Conference will pay for the time out of district, and the family inviting the minister is to take care of all additional expenses.

Pastors and church officers should encourage members, as far as possible, to refrain from having funerals during the hours of the Sabbath.

WEDDINGS

All requests for pastors to conduct weddings outside the district should be cleared through a Conference officer with the understanding that the Conference will pay for the pastor's time and the family inviting the pastor should take care of all additional expenses.

MINISTRY MAGAZINE

The Conference bears the expense of sending the *MINISTRY MAGAZINE* to all ministers.

SALARY ADVANCES

Payroll is processed once a month and is mailed or direct deposited around the 25th of each month. Workers' reports should be mailed to the Treasury Department on the 16th of each month. Payroll advances are available to employees, but should never be for more than one month's salary. These advances will be payroll deducted in the same month that the advance is taken. If an employee requests funds to be wired to them there will be a bank charge.

TELEPHONE CALLS

Employees should not call the Conference office and ask that charges be reversed. It may be that the call is about Conference business, but collect calls to the Conference will not be accepted, unless by special arrangement. Most telephone calls can be saved by a timely letter, fax or e-mail.

GIFTS FROM MEMBERS

An employee must not solicit personal funds or take monetary or expensive gifts from members. Regardless of circumstances under no conditions can an employee accept rent subsidy or have an automobile provided by constituents. If there is need for financial advice, consult the Conference Treasurer. The integrity and independence of the employee must be maintained. The church or members are not to augment the pastor's salary, give him cash, or loans.

TITHE RETURNING EXAMPLE/MEMBERSHIP IN LOCAL CONGREGATIONS

All denominationally employed Seventh-day Adventists, members of Conference committees, institutional boards, church elders and other church officers are to recognize it as a principle of leadership in God's work that a good example be set in the matter of returning the tithe. A person who does not live up to this standard is disqualified from continuing as either a church officer or denominational employee.

An annual tithe audit will be conducted of all the employees of the Arkansas-Louisiana Conference.

SOCIAL SECURITY

The Tax Reform Act of 1986 makes qualifying for exemption to Social Security more stringent than in the past.

The law would require any individual desiring exemption to inform the Conference that he is opposed to Social Security on religious grounds (not economic grounds). The Baltimore Office

of Social Security would also telephone the individual to make sure his beliefs would allow him exemption.

In all honesty, regularly accepted Seventh-day Adventist theology does not qualify for exemption under the new 1986 Tax Reform Act.

EVANGELISTIC EFFORTS

Income & Expense Reporting Procedure

When you plan an evangelistic effort and financial assistance is requested from the Conference, please submit an Income and Expense Budget to the Ministerial Department three months in advance. Use the form supplied by the Ministerial Department for this purpose. If you are inviting a non-professional evangelist as your speaker you will need to include with your budget request the Speaker Form and all necessary documents. See Appendix E. When your budget has been approved, the Ministerial Department will send you notice of approval. When you sign and return this letter your church will receive 80% of the approved budget. An Effort Expense Report package will be sent along with the Conference appropriation to the church treasurer or the person chosen to be the meeting treasurer. Meeting expenses are to be covered on the following basis unless otherwise arranged for:

Net Series/Revelation Seminar = Conference 1/3	Church 2/3
Non-Professional Evangelist = Conference 2/3	Church 1/3
Professional Evangelist = Conference 85%	Church 15%
Lay Series = Conference 1/3 (Up to \$1,500)	Church 0%
Lay ShareHim = Conference 1/3 up to \$1,000	Church 2/3

Follow instructions below carefully in handling the finances of an effort:

1. In most cases the local church treasurer should be the treasurer of the evangelistic meeting. He/she should deposit the Conference appropriation into the church checking account and pay the expenses from a separate crusade effort fund, keeping all supporting receipts.
2. It may be necessary to open a separate checking account. If this is the case, the following instructions should be followed carefully by the treasurer of the meeting:
 - a. Title this Checking Account in the Name Given to Your Effort or in the name of the person using the checking account followed by words "Evangelism Account." Do not title account in an individual's name only. Examples: "Prophecy Panorama" or "John Jones--Evangelism Account." Two persons closely connected with the effort should be authorized to sign the checks, the effort treasurer and one other person. **DEPOSIT ALL OFFERINGS AND APPROPRIATIONS TO THIS ACCOUNT.**

- b. Make all Disbursements by Check. Do not pay any expenses in cash except for "dime store purchases" which you may make from your own personal funds. Be careful to retain all receipts and reimburse yourself for a "batch" of these small purchases with a single check written on the evangelism account. Each bill (or batch of receipts for which you have reimbursed yourself with a single check) should be given a number corresponding to the number on the check. This will enable the conference auditor to readily match the receipts with the checks.
 - c. Record your Offerings on the Effort Close-Out Form. Do this on a night-by-night basis and deposit them in the checking account immediately. To protect the persons handling the offerings, there should be at least two persons counting and depositing all offerings. This may seem like unnecessary work, but with a little planning, it can be done rather easily.
3. Submit an accounting of the effort income and expense to the Ministerial Department within 60 days following the close of the meetings. This accounting is completed by doing the following:
- a. Obtain final billings from suppliers of services or merchandise for items not previously paid and pay any outstanding accounts.
 - b. Make final entries on Effort Close-Out Form.
 - c. Reconcile your records with the bank statement.
 - d. Issue a check payable to the Conference for all Conference evangelism funds not used in the effort. (This would be the case if the effort expense came in under budget. The difference between 1/3 of the actual expenses and the amount of Conference evangelism funds paid to the church would be the unused portion. In a major crusade where the largest percentage of funding for the effort came from the Conference, all remaining funds are to be returned to the Conference.) A church may make request of the Evangelism Committee to retain unused funds if there are specific plans submitted for use of those funds in evangelism within the next six months following the effort.
 - e. Submit your report to the Ministerial Department.
 - f. Include all paid bills, receipts, and bank statements with canceled checks only if a separate checking account was established for the meetings.

EQUIPMENT DEPRECIATION ALLOWANCE

Pastors who use their personal equipment for an evangelistic crusade which they are conducting are allowed a 20% depreciation (up to \$500) of personal equipment replacement value per campaign. Once the equipment has been depreciated 100% or the total value of the equipment, there will be no further assistance. To receive this amount the pastor should write in the depreciation amount on the proposed evangelism budget as part of the overall budget for the campaign. A photocopy of the original receipt of equipment must accompany the evangelism closeout report. This policy applies only to the pastor and his personal evangelism equipment and is non-transferable.

ELECTION OF CHURCH OFFICERS

Considerable study has been given to the best date to change the church officers and it has been recommended by the Conference that the churches of the Arkansas-Louisiana Conference set July 1, as the time of the year when the new church officers should begin their duties. A number of churches have elected to have two-year terms of office and this is acceptable, and as in accordance with the *Church Manual*.

The Conference office desires to have a list of the new officers, with their addresses and telephone numbers, as soon as possible, to include them in the listing of church officers in the *Conference Directory*.

CONFERENCE CHURCH MEMBERSHIP

Isolated members, who otherwise are without church privileges, should unite with the Conference Church which is a body organized for the benefit of scattered believers.

Aged and infirmed members who live adjacent to a church organization should be members of the local church.

It is the duty and responsibility of the local church to minister to such people and such members should not be transferred to the Conference Church as it is not designed to function in the field occupied by the local churches.

Although Conference Officers are officers of the Conference Church, they should hold their membership in the church in the locality in which they live. The Conference Church is not intended to provide a church home for any Conference employee. Ministers and workers should unite with the local church in the community which they reside.

CHURCH MEMBERSHIP ROLLS

The church membership roll is the most important record in the local company, church or office. It should be kept up to date continuously. Motivation to review membership rolls should not come as a result of campaign per capita goals.

The work of the company, church and conference should be so organized that the whereabouts of members and their spiritual, mental and physical condition is known at all times.

Because a member gets into difficulty does not mean that the member should be immediately disfellowshipped. Those who are well do not need a physician. It is those who are spiritually sick who need special loving attention. Of course, when there has been earnest prayer, and all has been done that can be done, if someone persists and becomes a contaminating influence in the church, action must be taken in harmony with the *“Seventh-day Adventist Church Manual.”*

GUEST SPEAKERS

All visiting speakers and programs other than denominational employees should be cleared through the Ministerial Department.

A non-SDA is not allowed to occupy the pulpit at the eleven o'clock Sabbath hour unless approved by the Ministerial Department.

SERVICEMEN'S KITS

Servicemen's Kits are available through the National Service Organization (NSO) Department for our young men and women who are inducted into the Armed Forces. These are supplied free of charge.

LEGAL FEES

Local churches are responsible for all legal expense pertaining to local church transactions.

TITLING OF PROPERTIES

The title to church and school related properties should be recorded in the name of the Arkansas or Louisiana Conference Association of Seventh-day Adventists and not in the name of any individual or other entity or group. Only the Arkansas-Louisiana Conference Association officers are legally qualified to sign property purchases, and other legal documents.

ELEMENTARY SCHOOLS

Churches desiring to organize new church schools are to request approval from the Conference

Board of Education on or before March 1 preceding the school term for approval. Appropriate forms are to be obtained from the Education Department.

GUIDELINES FOR CHURCH AND COMPANY STATUS:

Check with Conference Secretariat for most up to date information.

GUIDELINES FOR RENTAL AND USE OF SDA CHURCHES

The facilities of the local Seventh-day Adventist Church are intended to be the evangelistic center in the community for the proclamation of the remnant message, for worship, nurturing and fellowship of the believers and the needs of the congregation for weddings, youth activities, and public evangelistic meetings.

Since the long-term rental agreement could frequently conflict with the needs and purposes of the local congregation, such rental agreements are discouraged. In cases where non-Adventist evangelical congregations face an emergency and the local congregation desires to assist by leasing, renting, or loaning the use of the Adventist church, the following steps shall be taken:

All rental agreements for church and school use by another organization must be in writing and approved by the local board and submitted to the appropriate Legal Association of the Conference for their final approval. A Rental Agreement form is available for the two states. Please request such a form from Treasury. This legal document provides necessary guidelines and procedures to endeavor to protect the local organization and the Association from potential lawsuits. A minimum of \$1,000,000 liability insurance must be carried by the organization wanting to rent the facility, and written proof of insurance must be furnished in writing from the actual insurance company. Details are spelled out in the Rental Agreement form.

SINGLE USE REQUEST

Requests for the rental or use of the church for an event requiring a single use shall be evaluated in the light of its being in harmony with the theology and standards of the Seventh-day Adventist Church and be approved by the local church board. Proof of insurance must be furnished as stated in the preceding paragraph.

SALE OR PURCHASE OF CHURCH & SCHOOL PROPERTIES

No church property may be offered for sale without the approval of the Conference Executive Committee. No arrangements or negotiations for the purchase of land or buildings should be entered into without first contacting the Treasury Department and obtaining the appropriate forms and guidelines.

CHURCH AND/OR SCHOOL CONSTRUCTION AND ALTERATION

When churches desire to purchase land, to purchase or erect church buildings or schools, install new equipment, undertake major alterations or redecorating, the minister-in-charge should counsel

with the Conference Officers regarding the plan, expenses, etc.

Conference guidelines must be followed and all forms completed and approved by the Conference Building Committee prior to presenting the building plans to the Conference Executive Committee.

Churches contemplating either the purchase, or the erection of church buildings should be careful not to undertake financial obligations beyond their means. When for any reason a congregation decides to buy or build a new church home, its present building should not be vacated, or disposed of, unless provision is made to house the congregation until the new building is erected or purchased. In all building undertakings, local and union committees shall give careful counsel in each case, taking into consideration the size of the congregation, its financial strength, and the location of the building.

In the purchase or building of church properties, in no case shall commitments be made or building operations begin until:

1. A minimum of thirty-five per cent of the entire cost of the building and land, including initial furnishings, is in hand or in readily convertible assets (value of land may be included in 35% requirement), and provision satisfactory to the responsible authorizing committee for securing the remaining 65% is made, and while under construction, the work shall proceed and obligations shall be incurred only as funds are available.
2. In special cases a church may be authorized to borrow up to 65% (or an equivalent of 500 % of average annual tithe for the previous three years, whichever figure is less) of the cost of its building project in order to complete it, provided a definite program for the liquidation of the loan has been approved by the Conference Executive Committee.
3. In cases in which it is practicable to occupy church buildings before the project is entirely completed, authorization may be given for the work of construction to be undertaken in stages provided the project has been approved by the Conference Executive Committee with the provision that construction will not proceed except as funds are available.

CHURCH/SCHOOL BUILDING ALLOWANCE PROGRAM

The Arkansas-Louisiana Conference recognizes the need for its churches and schools to own facilities of their own to better serve their outreach needs. The Conference endeavors to participate financially so as to encourage such development.

Conference appropriations are made as funds are available through the ARKLA ADVANCE offering.

A Building Policy guideline has been established by the Conference. Contact the Association's Office for the policy and worksheets.

Completed worksheets should be submitted to the Conference officers and Conference Executive Committee for approval and any requests for building assistance funds.

REVOLVING FUND

A source of funding for churches and schools is sponsored by the Southwestern Union Conference. Churches wishing to borrow from the Revolving Fund should submit a properly prepared Revolving Fund application to the Arkansas-Louisiana Conference Executive Committee for approval. If approved, it is then sent to the Southwestern Union Revolving Fund for processing.

PROPERTY INSURANCE

Adequate insurance is to be carried on all denominational properties. In an endeavor to have good coverage at as reasonable rates as possible, the Arkansas-Louisiana Conference has a wide blanket policy with Risk Management Services. This policy is issued at a replacement value and does not have a co-insurance penalty. The replacement value does not take into consideration depreciation of this property unless the building is old and in need of repair. This is determined at the time of the survey. Churches in flood plains will be required to secure flood insurance.

LOCALLY FUNDED EMPLOYEES

A. Locally Funded Church and School Employees

While employees may be locally funded (i.e., their remuneration and benefits are funded by a local church or school), they are employed by the lowest level of employer in the Seventh-day Adventist Church structure, the local Conference. As the lowest legal entity for employment, the local Conference is the employer for all employees in all classifications, whether assigned to the Conference office or any other Conference facility, such as a church or school.

B. Employees Eligible for Health Care Benefits

All full-time Conference employees and Conference Locally Funded employees will be eligible for health care benefits. No healthcare benefits will be available for part-time Conference Funded and part-time Conference Locally Funded employees.

C. Retirement Benefits

Retirement benefits will be offered to eligible full-time Conference Funded and Conference Locally Funded employees with the basic employer contribution and the employee match up to

the allowable amount.

D. Effective July 1, 2011

Effective July 1, 2011 retirement benefits will be offered to eligible part-time Conference Funded and Conference Locally Funded employees with no basic employer contribution, but with the employee match up to the allowable amount.

DISPOSAL OF ASSETS FOR A DISBANDED CHURCH

When a church disbands the assets of that church (cash, property, buildings, etc.) Shall be dissolved as follows:

1. Cash assets in bank not designated for specific purposes shall be disposed as follows:
 - a. Funds will be pro-rated on a per-member basis and sent to the Arkansas-Louisiana Church(es) where the remaining members transfer their membership (including the Conference Church).
 - b. Funds will be sent to the Arkansas-Louisiana Conference as not designated miscellaneous funds where all/any remaining members join the Conference Church.
2. Assets of land and buildings are to be sold by the Association, the funds to be held for five (5) years from the time the Conference Executive Committee votes to authorize closure.

If during this five (5) year time period, work is re-established in that area, the funds will be used for purchase of land, and/or purchase or construction of a new facility. At the end of the five year holding time, if no work is re-established, the funds are to become part of the Conference funds for assistance in construction of churches throughout the Conference.
3. Any other assets not addressed above are to be distributed by vote of the Conference Executive Committee.

The Conference Executive Committee and/or Association Board can vote exceptions to this policy under extenuating circumstances.

SOLICITATION OF FUNDS

No authority is granted workers in the cause representing special interest in one part of the field, to solicit help for that work in any other part of the field, or in any other conference, without approval by the Conference Executive Committee's written authorization thereof.

WORTHY STUDENT ASSISTANCE

Students who are not able to attend Ozark Adventist Academy because of an inability to finance the cost may be eligible for benefits under the Ozark Adventist Academy Scholarship Plan with local church participation. Applications should be made through the Academy or Conference Educational Department. The amount granted will be established according to need.

EMPLOYEES

Serving with the ministry in evangelizing our Conference territory is a large number of other employees. They include licensed ministers, employees holding missionary credentials and licenses, Bible instructors, school teachers and office employees.

In the lives of all employees, the denominational standards of morality, Sabbath keeping, returning tithes, personal appearance, health, associations and recreation are to be observed.

OFFERING SCHEDULES

The Arkansas-Louisiana Conference prepares an offering schedule which is sent out to all church members in a fall issue of the Newsletter, or a supply to all pastors to be distributed in the churches.

Pastors are expected to promote offerings and follow the dates as listed on the schedule.

SHARING OF OFFERINGS WITH DENOMINATIONAL EMPLOYEES

In view of the fact that our regular denominational employees receive salary from and are under the direction of regular denominational boards and committees, in harmony with the recommendation of the Southwestern Union Conference, our employees should refrain from the practice of receiving an offering taken in the church to be shared with any full-time denominational employee.

PERSONAL USE OF DENOMINATIONAL PROPERTY/PERSONNEL

Care should be exercised to avoid entering into any arrangements for use of denominational property or personnel for personal use. The employee should reimburse the organization for personal use of copy machine, secretarial help, mail service or printing. Any exception needs to be cleared with the highest administrator of the organization.

OVERSEAS TOUR SOLICITATION

The General Conference Policy shall be adhered to in regard to overseas tours and the solicitation for these tours. Employees shall not promote any tours unless they have authorization by the Conference Executive Committee.

CONFERENCE GUEST ROOM

The Conference guest room will be available at no charge when conducting church business. There will be a charge per night for non-church entities. The availability of the guest room will be on a first come, first serve basis, subject to consideration of the Conference's need for employee housing. Reservations must be made with the Conference Office receptionist in advance to be certain of accommodation availability. The length of stay for non-conference business activities will be limited to three days.

RECORD POLICY

The Southwestern Union *RECORD* will be mailed to all family units of the Seventh-day Adventist churches in this Conference without a direct charge to individual members. When a member transfers outside the territory of the Conference, the subscription will be canceled after which the prevailing subscription rate will apply if they desire to remain on the mailing list.

Requests for *RECORD* subscriptions should be through the local church clerk, who in turn will send them directly to:

RECORD Office
ARKLA Conference of SDA
P. O. Box 31000
Shreveport, LA 71130-1000

RECORD Advertising

Advertising is accepted as a service to members in the Southwestern Union Conference. The *RECORD* reserves the right to refuse any advertisement, especially ads not related to the needs and practices of the church. Approval for advertising is outlined in the *RECORD*.

RECORD News Items

Each pastor is encouraged to send in brief, though frequent, news items to the Conference Communication Secretary regarding the work in the district. These reports are then prepared for publication in the Union paper under the Conference heading. Such things as baptisms, Ingathering progress, special services, evangelistic meetings, weddings, and any other items of interesting experiences in the employee's ministry provide good articles for the *RECORD*.

LAY MEMBERS ON CONFERENCE EXECUTIVE COMMITTEE

Lay persons who are members of the Conference Executive Committee are reimbursed mileage and per diem and/or actual public transportation and actual motel expense. Mileage and per diem

allowance is reimbursed based upon the current policy.

CONFERENCE AUDIT REVIEW COMMITTEE

The Conference Audit Review Committee shall consist of lay members chosen from the Conference Executive Committee. The Conference Audit Review Committee, acting together with one or more representatives from the Union Conference, shall annually audit the salary and expense of all Conference employees and set their salary rate for the ensuing year.

HOLIDAYS

The Arkansas-Louisiana Conference is closed on the following holidays:

January 1	New Year's Day
January	Martin Luther King Day
February	President's Day
May	Memorial Day
July 4	Independence Day
September	Labor Day
November	Thanksgiving Day
December 25	Christmas Day

The actual days off will be published prior to the holiday.

VACATIONS

Employees are eligible for paid vacations according to the following policy:

1. Annual vacation with pay is provided for regular full-time denominational employees on the following basis:

	<u>Per Year</u> <u>Salaried</u>	<u>Accrued Hourly</u> <u>Per 38 Hour Week</u>
During first 4 year period	2 Weeks	1.4575 Hours
During next 5 year period	3 Weeks	2.1863 Hours
After 9 years of Service	4 Weeks	2.9151 Hours

2. Use of Vacation time - Vacation time should generally be taken after it is earned. It may be used at such time or times when requested by the employee, approved by the supervisor, and authorized by the appropriate authority. Leave for Family and Medical Leave of Absence purposes shall be requested in accordance with the Family and Medical Leave of Absence Policy.
3. Maximum Accrual - Vacation time may only be earned and accumulated from year to year

up to a maximum of six weeks. However, an employee shall be allowed to accrue more than the maximum if the employer is unable to grant vacation at the time the employee reaches the maximum inclusive of vacation time for the current year.

4. Transfers - When an employee is transferred to one denominational organization to another, accrued vacation time of up to 150% of vacation entitlement including current year accruals, shall be paid in cash by the former employer to the employee at the time of transfer. The accrued amount will be equal to the amount the employee would receive while taking vacation entitlement before the transfer or termination begins.
5. Separation - In the event of separation from denominational employment, accrued vacation time of not more than six weeks will be included in the settlement.
6. Vacation Requests - Vacation requests should be made in writing to the Conference officers in advance with the use of the Vacation or Out of District Plans Form.

SICK LEAVE

Employees Who Are Covered - This Sick Leave Policy shall apply to non-exempt Conference employees.

Sick Leave Hours Accrued - Sick leave time shall accrue based on 2.93 hours for a 76 (2-week) pay period (.03855 hour per hour worked.) Permanent part-time employees who average 20 hours per week shall accrue sick leave time on a pro-rated basis.

Division of Sick Leave Time - Fifty percent (50%) of the accrued sick leave time shall be available for short-term illnesses and medical/dental appointments. The other fifty percent (50%) shall be available for extended illnesses, disability or incapacity. Childbirth is a qualifying incapacity.

Short-Term Illness - The first (3) work days of any illness or time off for medical/dental appointments shall be charged to the short-term sick leave bank.

Carry-over of Short-Term Sick Leave Time - Short-term sick leave time may be carried over from one year to the next up to a maximum of 76 hours. Accrued short-term time in excess of 76 hours may be transferred to the extended sick leave bank.

Extended Sick Leave Time

1. Beginning with the fourth (4th) work day of an illness, full-time pay shall be continued and charged to the extended sick leave time bank until those accumulated hours have been exhausted.

2. To qualify for this benefit, the employee must be under the care of a physician and submit a certificate stating the nature of the illness, disability or incapacity. In cases where an employee is hospitalized the provision of #1 above shall begin on the day of admittance to the hospital. Any leave under this policy should be coordinated to the extent applicable, with the Family Medical Leave of Absence Policy.

Exclusions - Extended sick leave does not apply to:

1. Any day during which an employee is entitled to cash benefits for temporary disability under Worker's Compensation or employer's disability laws.
2. Any period of confinement in a public or private institution as a result of an emotional or psychopathic illness arising from addiction to alcohol, drugs, etc.
3. Any period when incarceration is the cause of absence from work.

Carrying Over Extended Sick Leave - Extended sick leave time may be accrued up to a maximum of 1000 hours (26 weeks).

Not Convertible to Paid Leave - Extended sick leave shall not be convertible to paid leave or considered as credit payment at the termination of employment.

Sick time is available for the employee only. No sick time may be taken with pay for time off to care for a sick family member.

Part-time Work After Illness - An employee who returns to work on a part-time basis after an illness or disability shall do so with the permission of the attending physician involved and must submit a written recommendation from the physician regarding the estimated length of such part-time work. The actual time worked shall be paid at the regular rate. The balance shall be paid from the extended sick leave bank as long as hours of accrued sick leave time are available. Any provision of the Family and Medical Leave of Absence shall continue in accordance with the Family and Medical Leave of Absence Policy until the employee has been released by his/her physician to return to full time employment

Pregnancy Leave

- A. Pregnancy leave shall be granted on the same basis as extended sick leave in accordance with the Sick Leave Policy, Paid Leave Policy and the Family and Medical Leave of Absence Policy. Eligible employees requesting pregnancy leave are to request Family and Medical Leave of Absence leave. (See Family and Medical Leave Policy.) Employees are expected to return to employment as soon as they are physically able to resume their duties. The beginning date and duration of the pregnancy leave shall be in harmony with the advice of the attending physician.
- B. Remuneration - Beginning with the first day of pregnancy leave, regular remuneration

shall be continued and shall be charged to the extended sick leave bank until those accumulated hours have been exhausted. Accrued time in the paid leave bank may also be used for pregnancy leave. An employee may be remunerated on the foregoing basis whether or not she plans to return to work at the end of the maternity leave.

- C. Where government law dictates pregnancy leave policy, the employing organization shall observe those policies.
- D. Post Leave Employment - An employee returning from pregnancy leave under the Family and Medical Leave of Absence policy will be entitled to reinstatement in her previous job or a job of equivalent pay, benefits and other employment terms and conditions. Upon returning to work, it will be necessary to provide a doctor's medical release.
- E. Employees are entitled to up to twelve weeks of paid and/or unpaid leave for the birth or care of a child. However, once the physician has released the employee from medical care, should the employee wish to continue Family and Medical Leave of Absence leave, any paid leave from the extended sick leave bank would be discontinued, but both male and female employees may access any applicable paid leave available to them. (See "Family and Medical Leave of Absence," under section "Paid and Unpaid Leave").

FAMILY AND MEDICAL LEAVE OF ABSENCE

The Family and Medical Leave of Absence Policy of the North American Division, effective August 5, 1993, outlines the conditions under which an employee may request time off with or without pay for a limited period with job and accrued benefit protection.

Definition - A family and/or medical leave of absence shall be defined as an approved absence of an eligible employee for up to twelve weeks within a twelve-month period under particular circumstances that are critical to the life of a family. Leave may be taken for the following reasons:

- A. Birth of an employee's child;
- B. Placement of a child with an employee for adoption or foster care;
- C. Need for an employee to care for a child, spouse, or parent who has a serious health condition;
- D. When an employee is unable to perform the functions of his/her position because of a serious health condition.

Scope - The provisions of this policy shall apply to all family and/or medical leaves of absence approved for eligible employees for the reasons described under "Definition" above.

Paid and Unpaid Leave - Family and/or medical leaves of absence shall be unpaid. However, if eligible employees have accrued paid leave benefits under employment benefit plans or policies of the employer, the employees will be required to use those accrued benefits to provide compensation during all or any part of the twelve weeks leave. If the employee's paid benefits are exhausted, the remainder, if any, of the family or medical leave will be unpaid. The use of accrued benefits will not extend the duration of a family or medical leave.

Eligibility - To be eligible for leave under this policy an employee must be employed in the United States, must have been employed by the employer for at least twelve months in total, and must have worked for the employer at least 1250 hours during the twelve-month period immediately preceding the commencement of leave. For purposes of eligibility, all full-time teachers of an elementary or secondary school system or institution of higher education, or other educational establishment or institution, and all exempt employees, are deemed to meet the 1250-hour test unless the employer can clearly demonstrate that the employee did not work 1250 hours during the previous twelve months.

All employees within the North American Division who meet the above eligibility requirements, regardless of the size of the employer or location of the work site within the United States, are eligible for family and medical leave.

Reinstatement - An employee who takes leave under this policy will be able to return to the same job or a job with equivalent status, pay, benefits, or one which requires substantially equivalent skill, effort, responsibility and authority.

- A. ***Determination*** - The determination of how any employee of an elementary or secondary school is to be restored to an equivalent position upon return from Family and Medical Leave of Absence leave must be made on the basis of established North American Division or school board policy. Such policy must be in writing, must be made known to the employee prior to the taking of Family and Medical Leave of Absence, must clearly explain the employee's restoration rights upon return from leave, and must provide substantially the same protections as provided by the Family and Medical Leave of Absence for reinstated employees.
- B. ***Exemption From Family and Medical Leave of Absence Policy*** - The employer may choose to exempt certain salaried, highly compensated "key" employees from this requirement and not return them to the same or similar position.
- C. ***Completion of Leave*** - Once leave has been completed, the employee must obtain job-related certification from the physician or health care provider that the employee is able to resume work.

Basic Requirements and Conditions of Leave

- A. ***Certification*** - The employer will require medical certification to support a claim for.

leave for an employee's own serious health condition or to care for a seriously ill child, spouse or parent.

- B. The employer may require a second medical opinion and periodic re-certification at its own expense. If the first and second opinions differ, the employer, at its own expense, may require the binding opinion of a third health care provider approved jointly by the employer and the employee.
- C. ***Fitness for Duty Certification*** - An employee will need to obtain a job related fitness for duty certificate from the attending physician or health care provider prior to his/her return to work if the Family and Medical Leave of Absence leave taken was based on the employee's own serious health condition.
- D. ***Temporary Alternative But Equal Position*** - If medically necessary for a serious health condition of the employee, his/her spouse, child or parent, leave may be taken on an intermittent or reduced leave schedule. If leave is requested on this basis, however, the employer may require the employee to transfer temporarily to an alternative, but equivalent in pay and benefits, position which better accommodates recurring periods of absence or a part-time schedule.
 - 1. When an instructional employee (one whose principal function is to teach and instruct students) of an elementary or secondary school requests intermittent or reduced leave for planned medical treatment for more than twenty percent of the total number of working days in the period during which the leave would be used, the employer may require the employee to elect either to
 - a. Take leave for a particular duration of time which is not greater than the duration of the planned treatment, or
 - b. Be transferred to an equivalent alternative position.
 - 2. Exempt employees will not be docked for Family and Medical Leave of Absence of less than one day.

NOTE: Leave for a particular duration means a block, or blocks, of time beginning no earlier than the first day for which leave is needed and ending no later than the last day on which leave is needed, and may include one uninterrupted period of leave. The entire period of leave taken will count as Family and Medical Leave of Absence leave.

- E. ***Spouses Employed by the Same Employer*** - Spouses who are both employed by the same employer and are requesting family and medical leave for the same qualifying event are entitled to a total of twelve weeks of leave (rather than twelve weeks each) for the birth, adoption, or placement of a child for foster care or for the care of a sick parent (but not a parent - in law).

F. *Instructional Employee* - When an instructional employee (one whose principal function is to teach and instruct students) of an elementary or secondary school requests leave near the end of the academic term or semester, the following provisions apply:

1. If the employee begins leave more than five weeks before the end of a term, and if the leave will last at least three weeks and the employee would otherwise return to work during the three weeks before the end of the term, the employer may require the employee to continue taking leave until the end of the term.
2. If the employee takes leave for a reason other than the employee's own serious health condition which commences during the five weeks before the end of the term, and if the leave will last more than two weeks and the employee would otherwise return to work during the last two weeks of the term, the employer may require the employee to continue taking leave until the end of the term.
3. If the employee takes leave for a reason other than the employee's own serious health condition which begins during the last three weeks of the term, and if the leave will last more than five working days, the employer may require the employee to take leave until the end of the term.

NOTE: When the need for leave is foreseeable, such as the birth or adoption of a child, or planned medical treatment, the employee must provide thirty days' notice and make efforts to schedule leave so as not to disrupt employer operations. In unforeseen circumstances, thirty days of notification may not be possible; in such cases, as much prior notice as possible must be given. In cases of illness, the employee will be required to report periodically on his/her leave status and intention to return to work.

4. If an employee fails to provide thirty days' notice for foreseeable leave with no reasonable excuse for the delay, the leave request may be delayed until at least thirty days from the date the employer receives notice.

Status of Employee Benefits During Leave of Absence

While an employee is on leave, the employer will continue the employee's health care benefits during the leave period at the same level and under the same conditions as if the employee had continued to work.

A. *Employee Pays to Opt in Eligible Dependent (s)* - If the employee pays to opt in eligible dependent(s) and/or spouse, then while on paid leave the employer will continue to make payroll deductions. While on unpaid leave, the employee must continue to make this payment which must be received from the employee as directed by the employer. If the employee does not continue these payments, the employer may discontinue dependent/spouse coverage during the leave period or will recover

payments at the end of the leave period, in a manner consistent with the law.

- B. *Benefit Entitlements* - Benefit entitlements based upon length of service will be calculated as of the last paid day prior to the start of the unpaid leave of absence.

FUNERAL LEAVE

The employee will receive three days leave plus one day for each 500 miles of travel upon the death of an immediate family member, including in-laws, grandparents, and grandchildren. The employee is eligible for five additional days (one week of work) if he is responsible for settling the estate of the deceased. Substitutes for the compassionate leave will be paid on the same basis as substitutes for sick leave. Additional time may be granted in hardship cases by the employing organization. Travel costs incurred as a consequence of bereavement leaves are born by the employee.

TRUSTS, WILLS AND ANNUITIES

The outright gift of funds, securities, life insurance or property is usually the simplest and easiest way to support God's work in the Arkansas-Louisiana Conference. A plan for the distribution of an estate at death is also an important stewardship responsibility of each adult member of our church. Listed below are some valuable tools available to our members through the Conference Association.

- A. **Christian Will**. A properly drawn Christian Will permits a member to direct just how his or her estate will be distributed to loved ones and to also remember the closing work of God. It allows a member to choose who will handle the actual distribution and to name the guardian of minor children. For those who die without a Will, the laws of the states of Arkansas and Louisiana determine how an estate will be distributed, and in almost every case, it is not distributed as the deceased member would desire. Members desiring to make a Will should be referred to the Association for assistance by one of its trained representatives.

- B. **Trust Agreements**. Another very useful instrument in distributing one's estate is the Trust Agreement. Assets placed in Trust during life enable the member to not only provide for distribution of the Trust Assets at death but also provide for other benefits not provided for by a Will, such as privacy, speed of distribution to beneficiaries, and the avoidance of, or reduction in, the cost of probate. Most needs are met by the use of the Revocable Trust Agreement, which gives the member full control of the trust assets during life; the member may amend, revoke, or make withdrawals at any time. The Trustee will invest all funds placed in such trusts according to the instructions of the member. All earnings of such investments belong to the member. At the member's discretion, earnings may be paid to him currently or reinvested by the Trustee. Several kinds of Irrevocable Trusts are also available to our members. These may be desirable in certain cases, and will provide attractive tax benefits. These may not be amended or revoked. Detailed

information is available from the Association Trust representatives at no cost.

- C. **Annuity**. Often a member will have cash, securities, or real estate which he would like to give to the Lord's work, but cannot afford to give up the income which such assets are generating. The member may make a gift of such asset to the Arkansas or Louisiana Conference Association in exchange for an Annuity which pays a Life Income, the amount of which is determined by the value of the gift and age of the giver. Attractive income tax benefits are derived from such gifts.

- D. **Gifts**. The outright gift of funds or property is usually the simplest and easiest way to support God's work in the Arkansas-Louisiana Conference. There are many ways to make outright gifts to the Church.

It is recommended that the individual member be referred to the Association for an interview with one of its trust officers as soon as it has been made known that the member would like assistance.

ORIENTATION - OFFICE STAFF

The first three months of employment by the Seventh-day Adventist Church organization is the "get acquainted" or orientation period. The employee is urged to learn as much as possible about his/her assignment, the equipment he/she uses, and the methods of work required. The future happiness and satisfaction that is derived from work responsibilities depends upon the foundation that is laid during this period. Ability, initiative, attitude, and cooperation help determine the employee's eligibility for a permanent assignment with its accompanying benefits.

CONFERENCE OFFICERS AND DEPARTMENTAL DIRECTORS

Conference Officers and Departmental Directors who are required to travel extensively in Conference business are eligible for the following benefits:

- A. Accidental Death and Dismemberment Insurance - \$100,000 coverage is provided. Additional coverage may be obtained for a nominal charge at the employee's expense.
- B. Coverage of \$2,000 is provided on personal effects of officers and departmental directors which are either being worn or carried by him in the course of their duties.

MOTEL EXPENSE

Actual cost of room will be reimbursed. Workers should stay in inexpensive motels whenever possible, keeping room costs low and yet still have clean and safe quarters.

SPOUSE TRAVEL

When a spouse accompanies a Conference Officer or Departmental Director in the local field, actual motel expense will be covered, however, per diem will be figured on a single person basis.

SPECIAL TRAVEL TO CONVENTIONS/MEETINGS OUT OF UNION

Travel for Conference Officers and Departmental Directors to meetings outside the Southwestern Union territory would ordinarily be by air. Such travel should be planned far enough in advance to take advantage of any special travel fares available. However, a careful consideration of the stewardship of time and money should be taken into account in deciding whether a plane or automobile will be used and what objectives will be accomplished within the scope of a particular trip.

Having taken all of the above into consideration, if the Conference Officer or Departmental Director wishes to travel by automobile, special approval must be made by the Conference Administration and they will be required to travel the most direct route and will be reimbursed for

mileage, per diem and lodging based on travel of 500 miles per day.

OFFICE HOURS

Office hours are from 8:00 a.m. to 6:00 p.m. Monday through Thursday, with one hour off for lunch, and from 8:00 a.m. to 12:00 p.m. on Friday.

HOLIDAY GIFT

Full-time employees may be recognized by the organization at year-end by granting to them an annual holiday gift. This gift shall not exceed \$125.00 per year.

FAREWELL GIFTS/OFFICE AND ACADEMY PERSONNEL

1. Employees who serve conferences offices and institutions and who transfer to another denominational organization, resign or retire may be granted a farewell gift, calculated as a percentage of the employee's remuneration rate, excluding cost of living, rounded off to the nearest \$5.00 according to the following schedule of service in that organization:

<u>Remuneration Scale %</u>	<u>% per Year</u>	<u>Maximum Gift %</u>
102% and above	4.0% per year of service	20%
98% to 101%	3.0% per year of service	15%
Below 97%	2.0% per year of service	10%

2. Employees who receive a termination settlement are excluded from this provision.
3. The gift is taxable income for IRS purposes.

EMERGENCY ABSENCE

If for any reason you find it necessary to be absent from work, even for a portion of the day, please call your supervisor or the office manager as far in advance as possible so that alternative coverage can be attempted. When you call, please give the reason for your absence and information as to when you expect to return to work.

STAFF MEETINGS

Staff meetings will be conducted as needed.

WORSHIP

Worship is conducted for office employees each morning at 8:00 a.m.

MAIL CALL

The mail will be sorted immediately following morning worship and will be available in departmental mail boxes after 9:00 a.m.

BENEFITS FOR HOURLY-RATE EMPLOYEES

Eligibility - Full-time hourly-rate employees are eligible for medical coverage under the denominational medical policy. Part-time employees are not eligible for this benefit.

Educational subsidy is not available to hourly-rate or salaried employees whose salary is based on an hourly rate.

SOLICITATION AND VENDING

Members of the Arkansas-Louisiana Conference staff are expected to present a proper professional image. While at the office, employees are busy in carrying out the responsibilities of their position. The employee will not want to disturb others or be disturbed by solicitation. To prevent nonprofessional interruption of work and to eliminate the promotion and/or sale of products within the headquarters' complex, the Conference maintains a "no solicitation and vending" policy except where specific authorization is granted by the office manager. This applies also to all people who are not on staff. Any solicitor or salesperson should be informed of this policy and referred to the office manager for clearance.

SEXUAL MISCONDUCT IN CHURCH RELATIONSHIPS

The Arkansas-Louisiana Conference of Seventh-day Adventists recognizes its responsibility to all employees to maintain a working environment free from sexual harassment. It endeavors to achieve this environment through educating employees that sexual harassment violates the law and will not be tolerated.

The Arkansas-Louisiana Conference of Seventh-day Adventists adheres to the policy as voted by the North American Division of the General Conference. A copy of this policy is located at www.NADadventist.org/humanrelations.

RETIREMENT PLAN (USA)

The Seventh-day Adventist Retirement Plan (USA) of the North American Division is published as a separate booklet and is available for full-time or part-time employees from the Arkansas-Louisiana Conference Office while supplies last.

This material may also be downloaded at the North American Division Retirement website:
www.adventistretirement.org

New resolution from the North American Division implemented as of December 31, 2013. (See: Retirement Allowance – under the NAD Working Policy Y 46 12).

Any employee needing retirement information, thinking about or planning for retirement should contact the Secretariat office. Applications for retirement should be initiated at least 6 to 9 months before benefits are to begin. A late application may result in late benefits.

HEALTH CARE ASSISTANCE

The Arkansas-Louisiana Conference operates a Medical Assistance Reimbursement program for all **full-time** Conference employees through Adventist Risk Management, Inc. Phone: 1-800-638-0589 or www.adventistrisk.org.

A separate booklet is provided for employees which explains the program in detail. This Health Care Assistance program is very comprehensive.

Adventist Risk Management, Inc.

Group # 801100

Phone # 1-888-276-4732 or visit www.adventistrisk.org

(Vision, Dental, Massage and Chiropractic Services)

Medco/Prescriptions Benefit Plan

1-800-841-5397

Blue Cross/Blue Shield PPO Program

For benefits information visit www.ibxpress.com

1-888-276-4732

Note: Employees who choose to be covered under their spouse's medical plan may request to opt out of the Conference Health Care Plan and a monthly option out amount will be paid to the employee. This then becomes taxable income to the employee.

Health Wellness Center. A special arrangement has been made with Wellness Secrets, a self-supporting health ministry in Decatur, Arkansas that will allow any full time employee who is on our conference healthcare plan to participate in their five day live-in wellness plan.

Anyone dealing with diabetes, obesity, stress, addictions, or any illness that Wellness Secrets is equipped to handle, can apply for conference support in health benefits. Please contact one of the conference administrators for more information. For more information on Wellness Secrets please visit their website: www.wellnesssecrets4u.com

FINANCIAL INFORMATION SHEET
FULL TIME PASTORS/ADMINISTRATION
 July 1, 2015

Monthly Wage Factor	\$4,340.00
Mileage Rate	
General driving rate	.42
Special mileage, RV or pulling trailer (Must have pre-approval authorization)	.52
Evangelistic Meetings in or out of district, for excess mileage over 2,000 miles in one month, not to exceed the equivalent of one district travel budget during the meetings.	.21
Daily Travel Allowance (per diem)	
Full amount	48.00
Family	72.00
Authorized Moving Allowances	
Employee	720.00
Spouse	720.00
District Driving Budgets - Monthly	
One Church	429.00
Two Church District	507.00
Three Church District	585.00
Four Church District	663.00
Five Church District	741.00
Seminary Student Stipend - Monthly	1,317.00
Extended Camp Meeting Allowance (For pastor out of area who attends)	100.00
Parsonage Exclusion - Maximum 2015	\$42,000.00