

**MONITORING REPORT:
Executive Limitations Policy #7
March 2018**

POLICY EL #7: COMPENSATION AND BENEFITS

With respect to employment, compensation and benefits to employees, consultants, contract workers and volunteers, the Executive Team must act to maintain fiscal integrity and public image.

There have been no changes in the ET's interpretation of this policy, and we report partial compliance.

The ET has a personnel manual which is updated every two years. The ET follows the procedures outlined in the manual to avoid fiscal jeopardy in handling employee relations and compensation.

The Executive Team, with the Personnel Team, revised the personnel manual in June of 2017. The next revision is due June of 2019.

Accordingly, the Executive Team must:

- 1. Not change any minister's compensation, benefits, or allocated professional expenses previously established by the Board.**
We report compliance.
- 2. Not promise or imply permanent or guaranteed employment.**
We report compliance.
- 3. Only recommend compensation and benefits that create obligations over a term for which revenues can be safely projected.**
We report compliance.
- 4. Compensate its staff fairly and equitably, taking into account responsibility, experience and performance; specifically, the ET must:**
 - a. Pay competitive salaries for the market from which we hire:**
 - i. Annually, establish salary ranges for positions in our church using the UUA guidelines as a base.**
The Executive Team will use the most recent compensation guidelines for our Geo Index Area as the basis for salary (and housing) ranges. You can view the guidelines, https://www.uua.org/sites/live-new.uua.org/files/salary_recs_18-19_geo_4.pdf

See the table below:

<i>UUA Salary Guidelines beginning July 1, 2018</i>			<i>Mid-Sized Church III (350-499 members – Our Cert membership is 352 for FY 18/19 (Full Time)</i>		
<i>Position</i>	<i>Name</i>	<i>Annual Salary (S & H for ministers) FY 17/18</i>	<i>Min</i>	<i>Mid</i>	<i>Max</i>
<i>Minister</i>	[REDACTED]	\$94,420 90.8% of mid-point 17/18 92.6% of mid-point 18/19	\$79,300	\$103,950	\$128,950
<i>DRE</i>	[REDACTED]	\$42,966 FT equivalent is \$57,288 99.6% of mid-point 17/18 101% of mid-point 18/19	\$48,700	\$57,400	\$65,950
<i>Music Dir. HMM</i>	[REDACTED]	\$45,820 FT equivalent is \$61,093 96.4% of mid-point 17/18 98.4% of mid-point 18/19	\$53,800	\$63,350	\$72,750
<i>Bus. Manager</i>	[REDACTED]	\$59,117 86.6% of mid-point 17/18 88% of mid-point 18/19	\$55,100	\$68,300	\$81,350
<i>Congregational Administrator (UUA job description equivalent is combination of Office Assistant/Bookkeeper)</i>	[REDACTED]	\$18.50/hour or \$33,670/yr FT equivalent is \$38,480 89% of mid-point 17/18 90% of mid-point 18/19	\$36,750	\$43,100	\$49,600 Bookkeeper Salary range on UUA salary chart
<i>Building Coordinator (UUA job description equivalent does not exist. Use Congregational Administrator and Custodian pay rates as guidance)</i>	[REDACTED]	\$20.60/hour or \$26,780/yr FT equivalent is \$42,848 85.6% of mid-point 17/18 87% of mid-point 18/19	\$42,100	\$50,000	\$58,100 Congregational Administrator on UUA salary chart
<i>Evening Cust.</i>	[REDACTED]	\$12.10/hr	\$14.18/ hr.	\$16.10/hr. \$18.93/hr	
<i>Sunday Cust.</i>	[REDACTED]	\$12.10/hr	\$14.18/ hr.	\$16.10/hr. \$18.93/hr	
<i>Child Care</i>	<i>3 employees/1 substitute</i>	\$11.08/hr	\$13.02/ hr	\$14.80/hr \$16.97/hr	

For our program and administrative staff, we report compliance, being within UUA guidelines for each employee. Please note job description differences between UUA and First Unitarian.

FY 18/19 Multi-year budget (if approved) will add at least 2% increase to staff salaries. Custodians and Childcare workers will receive 8.2% increase to bring them within UUA and local market ranges.

Custodial Staff hourly rate is below UUA guidelines, and UUA job description is very close to our own job description. However, Salary.com indicates that pay for this position in Wilmington, DE ranges from \$13.00/hr. to \$17.00/hr. <http://swz.salary.com/salarywizard/Janitor-Hourly-Salary-Details-19803-Wilmington-DE.aspx> According to Indeed.com, <https://www.indeed.com/salaries/Custodian-Salaries,-Philadelphia-PA?from=mobsalaryblock> custodian salary average is \$11.11/hr.

We report partial compliance for custodial salaries based on non-UUA sources. The UUA guidelines are higher than other sources, and seem closer to Boston rates than Philadelphia rates for custodial staff. Budget proposal for FY 18/19 requests increase to \$13.10 per hour for custodians to match local market conditions, which, if approved, will be in compliance.

Childcare workers: According to Indeed.com <https://www.indeed.com/salaries/Childcare-Assistant-Salaries> the average is \$10.29/hr. Most reported pay rate is \$7.25/ hour. Our hourly rate of \$11.08 is within this range even though it is lower than UUA guidelines. Ads posted as of 2/5/2018 at <https://www.indeed.com/q-Daycare-l-Wilmington,-DE-jobs.html> show a range of \$10-\$12/hour at Boys and Girls Club of Wilmington. We report compliance.

- ii. Make adjustments as appropriate based on ability to pay and differences between First Unitarian positions and those associated with the UUA guidelines.**

Proposed changes to our staff salaries as described in the multi-year budget take into consideration our ability to pay based on projected income. As income allows, we make adjustments to pay rates as needed to bring them closer to UUA guidelines.
- iii. Develop appropriate salary range guidelines using other sources, such as Church Law and Tax Report Annual survey or local market data, when First Unitarian positions are different from UUA positions or are not covered by UUA guidelines.**

As described above, we also consult with other resources to evaluate pay rates in the Wilmington DE area.
- iv. Compensate individuals within the established salary range for a position taking into account relevant experience and performance.**

See above. Please note that primary staff positions for FY 18/19, with the 2% increase, will be under the mid-point for salaries except for the DRE. Although the positions are at least 87% of the mid-point, the ET hopes to be able to fund additional increases on an individual basis to bring experienced, high performing staff closer to or above the mid-point salary. Such increases will be dependent on available funds and sustainability of the increases based on future income projections.

b. Provide staff with access to benefits comparable to those offered by other religious and nonprofit organizations

Below are the current benefits offered with each category of employee. UUA Guidelines for Fair Compensation are available, <http://www.uua.org/careers/compensation/fair>

As required, we provide benefits comparable to those offered by other religious and non-profit organizations.

<i>Benefit</i>	<i>Full Time</i>	<i>PT (min 20 hrs)</i>	<i>Limited PT</i>	<i>Comment</i>
<i>Worker's Comp</i>	X	X	X	
<i>Medical Insurance</i>	X	X		<i>80% of employee and dependent premium high deductible plan UUA</i>
<i>Social Security (FICA/ SECA)</i>	X	X	X	<i>7.65%</i>
<i>FMLA</i>	X	X		<i>Must be employed at least 12 months for FMLA or 90 days for short term disability</i>
<i>Long Term Disability</i>	<i>X ministers only</i>			<i>For Lay staff, LTD may be purchased from UUA by employee (Dental is also available at UUA)</i>
<i>Life Insurance</i>	X			<i>After 1 year, 2x salary up to max 200,000. PT staff may purchase through UUA</i>
<i>Retirement Savings (UUA Health Plan)</i>	X	X		<i>5% employer contribution to all eligible employees</i>
<i>Personal/Sick Time</i>	X	X		<i>5 per year. Rolling year from date of hire. PT prorated.</i>

<i>Holidays</i>	X	X		<i>Paid holidays (Xmas, New Year's Etc.)</i>
<i>Vacation</i>	X	X		<i>Paid vacation days, PT prorated, amount set by time of tenure or contract</i>
<i>Brief Personal Leave</i>	X	X		<i>Funerals, house closing, etc.</i>
<i>Educational/Professional Leave</i>	X	X		
<i>Jury Duty</i>	X	X		

i. Offer access to health care and retirement plans for each eligible employee.

We report compliance

ii. Offer access to other benefits that can be purchased from pre- or after-tax income.

We report compliance.

c. Comply with applicable regulatory and tax requirements

We report compliance.

5. Negotiate individual compensation and benefit treatment that complies with the Executive Team's Personnel Procedures.

We report compliance

6. Allow any employee to keep benefits already accrued from any foregoing plan.

We report compliance.

7. Treat themselves differently from other comparable key employees.

We report compliance.

Note: ET believes that EL 7.7 language needs to be adjusted here. When switching to positive language, we believe board may have missed this line. It should read: Not treat themselves differently from other comparable employees.

Respectfully Submitted by the Executive Team,

Rev. Roberta Finkelstein
Marina VanRenssen
Scott Ward
Lois Morris