

ADMINISTRATIVE PROCEDURE

PERS - 02

Compensation Guidelines

Number: PERS-02	Name: Compensation Guidelines
<p>Purpose: In an effort to attract, retain, and reward a talented, valuable, and productive workforce, this administrative procedure outlines provisions to ensure that compensation decisions and practices are consistent, equitable, documented, reviewed periodically, based on objective criteria, and contribute to the effective salary administration of Marshall University. The success of our compensation program hinges on our ability to appropriately compete with external labor markets, to recognize and reward performance objectives, and to maintain a shared sense of internal equity and fairness. Furthermore, these procedures define the annual salary distribution process for salary adjustments that are based on market and merit, considering such important factors as compression, inversion, equity, and contributions towards Marshall University's mission and strategic plan.</p>	
<p>Responsible Unit: Human Resource Services</p>	
Approved by: Director of HR Services	Approval Date: 2/20/2025

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SECTION 1: COMPENSATION PHILOSOPHY

- 1.1 **Purpose** - In an effort to attract, retain, and reward a talented, valuable, and productive workforce, this administrative procedure outlines provisions to ensure that compensation decisions and practices are consistent, equitable, documented, reviewed periodically, based on objective criteria, and contribute to the effective salary administration of Marshall University. The success of our compensation program hinges on our ability to appropriately compete with external labor markets, to recognize and reward performance objectives, and to maintain a shared sense of internal equity and fairness. Furthermore, these procedures define the annual salary distribution process for salary adjustments that are based on market and merit, considering such important factors as compression, inversion, equity, and contributions toward Marshall University's mission and strategic plan.
- 1.2 The goal of this market-based compensation plan is to pay all staff employees within the pay range associated with their position and classification. Employees are to be paid no less than the minimum salary of their assigned pay range.
- 1.3 Despite any differences in salaries that may occur, an employee is deemed equitably compensated in relation to other employees in the same classification if:
 - 1.3.1 His/her annual salary is at least the minimum salary in the pay grade to which the position held by the employee is assigned, or
 - 1.3.2 The minimum salary for the position classification has been increased due to changes in the market and progress is being made to fund the minimum of all employees in the same position classification. (Subject to approval by the President.)
- 1.4 Marshall University will make all efforts to ensure that positions are slotted in the correct pay grade using market analysis tools that compare occupations at locally and/or regionally recognized competitors. Peer institutions may also be surveyed to determine fair market value based on job content, market factors, and internal equity. We are working with the Higher Education Policy Commission (HEPC) and vendors in utilizing proprietary software to assist in our on-going market analysis. This software uses multiple salary surveys from entities like the Bureau of Labor Statistics, Willis Towers Watsons, Mercer, Aon Hewitt, and several others to help capture this data.
- 1.5 Marshall University intends to administer pay in accordance with University policy MUBOG FA-6 and within these procedures. Nothing contained in these procedures constitutes a contract or guarantee of employment.
- 1.6 **Compensation Philosophy**
 - 1.6.1 Marshall University is dedicated to making compensation decisions that enhance our ability to attract, support, retain, and motivate a highly talented and committed workforce in support of our mission, vision, values, and goal attainment. Marshall University recognizes that staff, faculty, and administrators are invaluable assets, and as such, deserve to be equitably compensated because of individual and group performance, as well as the achievement of departmental and organizational goals. We believe that offering a "competitive wage" and a "total compensation package"

(salary and benefits) that are aligned with and defined by market factors is critical in the recruitment and retention of a talented workforce.

1.6.2 Primary Principles That Guide Our Staff Compensation Program

- 1.6.2.1 Provide equitable pay, both externally with regard to the relevant job market and internally with regard to similar positions within the organization.
- 1.6.2.2 Ensure market pay rates are regularly reviewed and aligned with our compensation philosophy and strategies for recruitment and retention. This review should be performed at a minimum of every five (5) years.
- 1.6.2.3 Incentivize satisfactory performance by recognizing and rewarding individual or group employee performance using merit pay increases.

1.6.3 Compensation Objectives and Desired Results

- 1.6.3.1 Facilitate a positive and equitable work environment.
- 1.6.3.2 Offer transparency that allows employees at all levels to understand the compensation system, guidelines for pay, salary ranges, and other job-related content.
- 1.6.3.3 Grant flexibility to accommodate variances and fluctuations in the job market, job requirements, and the economy.
- 1.6.3.4 Identify proper channels for discrepancies, salary changes, appeals, and other administrative factors.
- 1.6.3.5 Consider the ethical and legal responsibilities of Marshall University in relation to compensation (i.e. comparable worth and equal work for equal pay).
- 1.6.3.6 Foster an environment in which employees are motivated to maximize their knowledge, skills, and abilities to provide the best atmosphere for our student population and the community we serve.

1.7 Nondiscrimination Policy

- 1.7.1 Marshall University is committed to a policy of equal opportunity in every aspect of our employment operations. Accordingly, and in compliance with federal guidelines enforced by the Equal Employment Opportunity Commission (EEOC), it is unlawful to discriminate in pay or application of employment practices knowingly or unknowingly.
- 1.7.2 All qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin, age, or protected veteran status and will not be discriminated against on the basis of disability.
- 1.7.3 Questions or concerns regarding the University's equal employment opportunity (EEO) policies and programs should be directed to the Chief Human Resources Officer.

1.8 Roles and Responsibilities

1.8.1 Human Resource Services (HR Services)

- 1.8.1.1 Serves as subject matter experts for the implementation and ongoing administration of these compensation guidelines.
- 1.8.1.2 Provides appropriate salary recommendations for new hires and promoted employees while striving to maintain internal equity.
- 1.8.1.3 Communicates and promotes understanding of the compensation program to help maintain compliance by staff and administrators.
- 1.8.1.4 Maintains accurate and current position descriptions based on input from incumbents and supervisors.
- 1.8.1.5 Monitors pay practices for fairness and institutional equity.
- 1.8.1.6 Participates and provides relevant feedback to the periodic compensation review process of the Higher Education Policy Commission (HEPC).
- 1.8.1.7 Manages institutional processes for hiring, compensation, performance management, and promotional opportunities.
- 1.8.1.8 Communicates with HEPC and maintain a working relationship to share knowledge and resources to enhance the successful administration of Marshall University's salary guidelines.

1.8.2 Supervisors

- 1.8.2.1 Collaborates with HR Services to administer consistent and appropriate pay practices and salary recommendations for employees.
- 1.8.2.2 Understands job responsibilities, requirements of jobs, and the knowledge, experience, and performance levels of staff in their area of responsibility.
- 1.8.2.3 Works with staff to keep position descriptions accurate and current.
- 1.8.2.4 Implements human resources programs (performance management, compensation, attendance, training, and leave, etc.) at the department level.
- 1.8.2.5 Sets performance expectations and ensures measurements are relevant, reasonable, and usable.
- 1.8.2.6 Ensures employees understand and participate in the performance planning and evaluation process.
- 1.8.2.7 Provides feedback and evaluates performance fairly and rigorously in compliance with the institution's performance management program.

1.8.3 Employees

- 1.8.3.1 Understand job assignments and expectations for performance.
- 1.8.3.2 Updates credentials and provides documentation of such to HR Services.
- 1.8.3.2 Participates in a regular review and update of position descriptions.

SECTION 2: PLAN OVERVIEW AND IMPLEMENTATION

2.1 Program Overview

- 2.1.1 Colleges and universities in West Virginia are complex organizations of varying sizes and structures. Each institution contains a wide variety of jobs and competes for labor in a variety of markets. The HEPC collects and analyzes market data from these markets including Workforce West Virginia, other public higher education institutions, not-for-profit organizations, and other local employers. The HEPC uses carefully selected credible salary surveys conducted by reputable survey organizations to ensure the compensation system is built on current, relevant, and reliable data.
- 2.1.2 In compliance with best practices and West Virginia legislative requirements, the HEPC will monitor the labor market and recommend adjustments to the pay structure, as appropriate, to ensure it continues to reflect competitive pay. Marshall University has adopted this pay structure for staff and as an independent institution, the University has autonomy to place positions in pay grades that are deemed better aligned with the provisions of its compensation guidelines set forth in this document.
- 2.1.3 The pay ranges associated with the pay grades are wide enough to accommodate a variety of experience and performance levels, from novice to expert. Additionally, pay range spreads are broad enough to manage pay during market shifts in any given year. Jobs are assigned pay grades in this salary structure based on job responsibilities and requirements, benchmark market data, as well as market median and position average salaries.
- 2.1.4 Future compensation decisions will be made after consideration of several factors including available budget, the employee's calculated compa-ratio or range penetration, skills, competency, and performance. Accordingly, compensation will be managed using best practice and in compliance with these guidelines. If the nature of work and responsibility of a job changes to the extent the position appears significantly different, then a job classification review is warranted. Rewarding employees for high performance, education, certification, and advanced skills will be accomplished by managing pay within the pay grade. The concept of managing pay within the grade is further detailed throughout this document.

2.2 Master Classification Specifications

- 2.2.1 Master classification specifications are available for every classified title in use by Marshall University. Master classification specifications serve as general descriptions of the collective type and kind of work performed by the majority of employees assigned to the same job title.
- 2.2.2 Each master classification specification contains the following: (i) a job title; (ii) a general job summary; (iii) the nature of work performed; (iv) a general description of the typical duties and responsibilities performed by positions assigned the job title; (v) the minimum job requirements; (vi) the distinguishing characteristics of the job; and (vii) any other typical position requirements common to the job regardless of the location of the position.

Master classification specifications are assigned pay grades based on market pricing as a benchmark position by compensation consultants working with HEPC.

2.2.3 Master classification specifications have three primary components:

- 2.2.3.1 Job Family or Job Function: Based upon common roles, responsibilities, skills, and career progression.
- 2.2.3.2 Job Level: Reflects the organizational responsibility, accountability, and competency requirements of the position.
- 2.2.3.3 Qualifications: The skills, knowledge, and ability to perform the job sufficiently.

2.2.4 The master classification specifications do not contain information specific to the work of an individual employee assigned to a specific position. Specific position information will be found in the individual job description associated with each position at Marshall University.

2.2.5 HR Services will work with departmental leaders to maintain job descriptions. These job descriptions must contain a list of "job specific" competencies upon which employees are evaluated. Master classification specifications are available to assist with development and maintenance of the University's job descriptions but do not replace the actual job description.

SECTION 3: DETERMINING COMPENSATION

3.1 Establishing a Position - The master classification specification is the starting point for development of a job description and assignment of a title for a new position. Job titles are assigned to new positions by comparing the job description to the master classification specifications.

3.2 HR Services will compare the job description to the master classification specifications to determine which specification is the "best fit" for the duties, level of responsibility, and minimum requirements described in the job description. The title of the specification that best matches the duties, level of responsibility and minimum qualifications of the position will become the official title of the job.

3.3 If an appropriate master classification specification is not found in the system, HR Services may request assistance from HEPC to create a new master classification specification or assign the job to the existing master classification specification to which it is most closely related.

3.4 Working Titles

3.4.1 The use of functional working titles, beyond adding clarity or identifying the department served, should be avoided. However, if a department wants to assign a functional working title that is different from the official classification title, the title should reasonably reflect the nature of the work performed, be distinct enough to differentiate the job and be consistent with other working titles where similar work is done in the job family or across the unit.

- 3.4.1.1 A working title cannot be the same as an official job title for another position in the classification system.
- 3.4.1.2 A working title cannot depict responsibility or authority not assigned to the position.
- 3.4.1.3 A working title may reflect a specific work function and/or location. (Example: Carpenter, MUJCESOM)
- 3.4.1.4 Only the official title and associated responsibilities of the position will be used to determine compensation.
- 3.4.1.5 Working titles must be approved by the department leadership in consultation with HR Services.

3.5 Starting Salaries

- 3.5.1 The guidelines below will assist HR Services and department leaders with establishing an equitable and competitive starting salary for new hires and promoted employees:
- 3.5.2 **External Hires** - New employees hired at Marshall University may come with knowledge, skills, and abilities (KSAs) that have been gained from working at other organizations. We want to offer a fair market wage based on these KSAs. Therefore, the starting salary for an external candidate may range from the minimum salary of the assigned pay range up to the midpoint. HR Services in conjunction with the hiring authority will evaluate the incumbent's KSAs to determine a fair wage. Other factors like internal equity, market demands, and budgetary constraints will also be used to determine the salary to offer the external candidate. Requests to hire an employee above the midpoint will only be approved in cases involving difficulty in recruitment and/or retention efforts. If such a request arises, it must be submitted to HR Services, the Senior Vice President/Chief Financial Officer, and the President for approval. The following factors may be used to experience rate and determine new incumbent salaries: (1) internal equity analysis, (2) qualifications of the incumbent – KSAs, (3) candidate's quartile alignment, (4) qualifications of all incumbents in the candidate pool, and (5) critical needs analysis.
 - 3.5.2.1 **Internal Equity Analysis** - An internal equity analysis includes consideration of current salaries of other similarly situated employees in the same classification who have comparable responsibilities, knowledge, skills, and abilities. In some cases, a position may be considered as comparable or an equivalent to another position, if the majority of the job functions are similar; even though the classification titles are different. For example, a Program Coordinator might be compared with a Project Coordinator or a Business Manager might be compared with an Accountant. The key is to ensure that candidates hired or promoted into a classification are slotted into an appropriate pay range that is reflective of the knowledge, skill, ability, and experience they bring with them.
 - 3.5.2.2 **Qualifications of The Incumbent** – KSAs are knowledge, skills, and abilities that a person must possess to perform the duties of his or her position. KSAs are listed on each position's job description and serve as a guide for applicants, employees, search committees, departments, and HR Services to evaluate and assess an incumbent's probability for success in the role.

- 3.5.2.2.1 Knowledge – the subjects, topics, and items of information that an employee should know at the time he or she is hired or moved into the job. Knowledge represents information that is applied directly to the performance of work functions.
- 3.5.2.2.2 Skills – technical or manual proficiencies which are usually learned or acquired through training. Skills should be measurable and observable.
- 3.5.2.2.3 Abilities – the ability to apply one’s knowledge and skills in order to complete a task or perform an observable behavior. Abilities may also relate to personal and social attributes that may be required without warning and without instructions. Abilities are talents that have been fostered through experience, training, personal and professional development.

3.5.2.3 Quartile/Salary Alignment

- 3.5.2.3.1 **Starting Salaries - First Quartile of a Salary Range:** The first quartile of the pay range starts at the minimum of the pay grade and extends one fourth of the way to the maximum of the pay grade. Starting salaries in the first quartile are appropriate when a job finalist meets minimum qualifications; has little or no direct KSA beyond position minimums or may be new to the field or the job. Candidate will require additional training and time in job to build knowledge and skills. Internal equity will be monitored to ensure institutional departments or units are establishing new hire salaries consistently and equitably within the classification.
- 3.5.2.3.2 **Starting Salaries - Second Quartile of a Salary Range:** The second quartile of the pay range starts one fourth of the way to the maximum of the pay grade and extends to the mid-point of the pay grade. The mid-point of the pay range is commonly referenced as the “market rate” or the average salary an experienced person is making in that job classification in a region, demographic area, and industry. Please note that private sector jobs normally yield a higher market rate versus the same job in the public sector. Candidates in the second quartile have prior experience doing the job. They have basic KSAs and may require some additional experience and training.
- 3.5.2.3.3 **Starting Salaries - Third Quartile of a Salary Range:** Starting salary offers for new and/or promoted employees within the third quartile should be an infrequent occurrence. However, Marshall University has the discretion to hire or promote employees in the third quartile of a salary range if warranted through an internal equity analysis and other compensable factors. Candidates in the third quartile are paid above the market rate and therefore their KSAs should be reflective of this slotting. These are seasoned professionals who can perform **ALL** aspects of the job effectively and independently.

- 3.5.2.3.4 **Starting Salaries - Fourth Quartile of a Salary Range:**
Compensation offers in the fourth quartile of the salary range for new and/or promoted employees should be an extremely rare occurrence. The fourth quartile of the salary range represents compensation rates for employees with expert level KSA to perform the job. These candidates are subject matter experts who are paid at the top of the pay range and at a rate higher than nearly everyone performing a similar job in a region and industry. Starting salaries in the third and fourth quartiles of the salary table requires approval and documentation as outlined below.
- 3.5.2.3.5 **Quartile Layout** - Additional characteristics of all quartiles are summarized in chart 1.0, "Managing Pay within a Grade/Tool," located in the Appendix.

3.5.2.4 Qualifications of Candidates in the Candidate Pool

- 3.5.2.4.1 In some cases, Marshall University finds value in assessing the qualifications of all incumbents in a candidate pool to help determine the starting pay of an incumbent. A strong and competitive candidate pool may indicate the following:
- 3.5.2.4.1.1 A starting salary that exceeds the job market.
 - 3.5.2.4.1.2 A saturated or extremely competitive job market.
 - 3.5.2.4.1.3 A declining industry or occupation.
- 3.5.2.4.2 On the other hand, a weak candidate pool may indicate the following:
- 3.5.2.4.2.1 A shortage of experienced practitioners in the labor market.
 - 3.5.2.4.2.2 The starting salary may be posted too low and warrants a salary assessment.
 - 3.5.2.4.2.3 A fast-moving industry or market that is typically associated with "hot jobs."

3.5.2.5 **Critical Staffing Assessment** - The associated factors of replacing an employee can be costly and in many cases are easily overlooked. These vacancies can take a toll on department morale, as other employees may have to work harder to pick up the slack. Customer service and production output may also suffer. Projects and goals are often placed on hold during these periods of transition. For these and several other reasons, approval may be granted to increase the initial salary offer to secure a qualified candidate, even though it may exceed the aforementioned quartile/salary alignments.

3.5.3 Internal Hires - To determine the salary to offer internal candidates, we first determine the category into which the transfer falls. The transfer can be either a promotion, demotion, or lateral transfer.

3.5.3.1 Lateral Transfers – A lateral transfer occurs when an employee who is actively employed in one position applies for and/or is appointed to a different position with the same pay grade. While taking a different position may prepare an employee for career advancement by broadening their skills, not all lateral transfers will result in a change in salary. Any changes in salary (increase or decrease) will be determined using the salary assessment process.

3.5.3.2 Demotions - A demotion is movement to a job in a lower pay grade and can be both involuntary and voluntary. Demotions generally warrant a pay decrease, with the amount to be determined by individual circumstances, taking into account the incumbent's current pay, the pay range associated with the new position in the lower grade, the KSAs and performance of the incumbent, and pay of other similarly situated employees. HR Services should be consulted when making the pay determination for a demotion. Any changes in salary will be determined using the salary assessment process.

3.5.3.3 Promotions - A promotion occurs when an employee who is actively employed in one position applies for and/or is appointed to a different position with a higher pay grade and/or pay range. A promotion may warrant a pay increase; the amount of the increase will be determined by reviewing the incumbent's KSAs and conducting a salary assessment of employees in similar job classifications.

3.5.4 Starting Salaries in the Third and Fourth Quartiles

3.5.4.1 Starting salaries in the third and fourth quartile must be approved by the President or his/her designee. To request approval, the hiring authority must submit a letter of justification to HR Services addressing the following:

3.5.4.1.1 The finalist for the position and the requested starting salary.

3.5.4.1.2 How the finalist has been determined to meet expert level KSA either by demonstrated capability at the institution or in previously held positions.

3.5.4.1.3 How the finalist demonstrates broad and deep knowledge of the position, as well as related areas, and would serve as an expert resource and/or mentor to others.

3.5.4.1.4 Discuss the depth and breadth of experience, specialized skills, or perspectives that would add significant value to the institution.

3.5.4.2 HR Services will review the request to ensure compliance with the compensation philosophy and guidelines. The following information will be reviewed prior to final approval:

- 3.5.4.2.1 Letter of justification from the hiring manager;
- 3.5.4.2.2 Job posting and minimum qualifications for the position;
- 3.5.4.2.3 Finalist's application materials;
- 3.5.4.2.4 Internal equity review documentation; and,
- 3.5.4.2.5 Internal and external salary comparators based on identified benchmarks of the University.

3.5.4.3 Human Resources Director or his/her designee will review all materials and recommend approval or denial to the President. The President or his/her designee will make final approval of salaries in the third and fourth quartile.

3.5.4.4 Documentation for approved starting salaries in the third and fourth quartile should be maintained by HR Services, and retained for audits and future requests for third and fourth quartile assessments.

SECTION 4: SALARY ADJUSTMENTS

- 4.1 **Types of Salary Adjustments** - The below listed salary adjustment types (increases or decreases) are applicable to employees, regardless of their position within their respective pay range. Whether an employee is at the top, bottom, or middle of a pay range, they are still eligible for salary adjustments; however, their position within the pay range may dictate the amount of increase or decrease of salary if an adjustment is approved.
- 4.2 **Across-the-Board Increase** - A salary adjustment in which all employees or a designated classification of employees are awarded a percentage or flat dollar amount salary increase.
- 4.3 **Administrative Stipend for "Stand Alone" Duties** - These pay adjustments are temporary and shall be reviewed periodically and eliminated after the scope of work and/or project has been completed. These duties must be outside the scope of an employee's essential job duties and functions.
- 4.4 **Market Adjustments** - A pay adjustment made to recognize compensation changes in the labor market for a specific job or jobs. Market adjustments are normally associated with job family reviews. We strive to review this salary structure and do a market analysis of all jobs every five years to reduce the number of ad hoc job family reviews. Occasionally, unusual market forces may warrant a market adjustment due to the volatility of "hot jobs."
- 4.5 **Critical Retention Adjustment** – A salary adjustment intended to retain an employee that occupies an essential or critical position and may be subject to competitive offer(s). These adjustments are typically for one-of-a-kind jobs, involving unique skills, experience, or knowledge or jobs that are extremely difficult to retain and recruit. Approved adjustments may only be an increase to an employee's base pay, and not a one-time payment.
- 4.6 **Force Majeure** – The University with the approval of the Board of Governors may institute a temporary reduction in compensation as it deems appropriate and necessary to address emergent situations or events that drastically impact University operations. Events include but

are not limited to fire, flood, earthquake or like acts of God, wars, revolution, civil commotion, explosion, acts of public enemy, embargo, a sharp decline in revenue or insufficient funds being appropriated by the West Virginia Legislature, pandemic or other health emergency or any other circumstances beyond the reasonable control and without the fault or negligence of the University. The University will attempt to limit such reductions and shall have the authority to reinstate the reduced compensation should funds become available.

- 4.7 **Internal Equity Adjustments** – Internal equity adjustment refers to a compensation adjustment made to make an employee's pay equitable when compared with that of other employees who have comparable education, comparable performance outputs, comparable work experience, and who hold similar positions in the same classification. The purpose of internal equity adjustments is to facilitate equitable pay among similarly situated employees. Internal equity adjustments may be made to correct salary compression or inversions within a pay range.

4.7.1 Internal equity adjustments are not intended to ensure employees in the same job classification receive the same salary. Rates of compensation may differ between employees in the same job classification or pay grade, although both have comparable duties and responsibilities. An employee is considered to be equitably compensated in comparison to other employees if they are paid within the range of their assigned job class/pay grade.

4.7.2 Salary issues of compression, inversion or equity should be identified and addressed during the annual salary distribution process. These issues may also be addressed off-cycle by the appropriate Vice President with approval from the President and the Director of HR Services.

- 4.8 **Interim Position Adjustments** – An employee being considered for an interim assignment must meet the minimum qualifications of the interim role. Compensation for interim appointments start at 5% and will be capped at 20% of the interim employee's base salary. Employee's interim pay should not be greater than the pay rate of the previous incumbent, except under exceptional circumstances. Interim assignment requires prior approval from the division senior vice president and HR Services. See the below guidelines for interim duty pay:

4.8.1 A 5% interim increase is recommended when an employee is required to perform a portion of their primary duties and a portion of the interim duties. This may be adjusted up to 10%, based on the ratio of assigned interim duties vs primary duties.

4.8.2 A 10% interim increase is recommended when the employee no longer performs their primary duties and serves solely in the new interim capacity. This may be adjusted up to 15%, based on the scope of interim responsibilities in comparison to primary responsibilities.

4.8.3 A 15% interim increase is recommended when the employee is expected to continue performing all primary duties and performing all primary duties of the interim role. This may be adjusted up to 20% based on the scope of interim responsibilities in comparison to primary responsibilities.

- 4.9 **Performance-Based Increase** - Performance-based increases are individual percentage increases to an employee's salary based on the employee's level of performance as determined during the performance evaluation period. Supervisors who fail to provide performance reviews for their employees are ineligible to receive their own merit adjustment. In these circumstances,

it will be the responsibility of the next level supervisor to provide the performance review(s) to the respective employee(s). Similarly, any employee who has not completed and signed the applicable portions of their evaluation will not be eligible to receive a merit adjustment.

- 4.9.1 A pay for performance system is most effective when employees see value in the process and work in tandem with their supervisors on career development opportunities. When performance-based salary increases are awarded, the University has guidelines for the administration of these performance-based increases.
- 4.9.2 A merit matrix, also known as a two-factor table, is used to help the University equitably allocate raises for staff. The two factors used in a merit matrix are performance and position in the pay range.
- 4.9.3 Performance ratings are plotted along the vertical side of the matrix and the range progression by quartile along the horizontal side. The matrix below is an **example only** but reflects the University's philosophy for performance-based salary increases utilizing the performance management program (performance evaluation) rating scale and an incumbent's range progression for his/her respective pay grade.

Position in Range –EXAMPLE ONLY – actual % will vary by				
Rating	1 st Quartile	2 nd Quartile	3 rd Quartile	4 th Quartile
4.6 – 5.0	3.50%	3.25%	3.00%	2.50%
4.0 – 4.59	3.00%	2.75%	2.50%	2.00%
3.0 – 3.99	2.50%	2.25%	2.00%	1.75%
2.0 – 2.99	2.00%	1.75%	1.50%	1.25%
0.0 – 1.99	0	0	0	0

4.10 Process for Performance-Based Increases

- 4.10.1 Supervisors will complete performance evaluations in a timely matter as set forth by deadlines established by HR Services. Second-level supervisors and department heads will audit and review evaluations of employees in their divisions as outlined in the University's performance evaluation administrative procedures.
- 4.10.2 HR Services will calculate the average performance rating of all evaluations.
- 4.10.3 HR Services will collaborate with the Senior Vice President for Finance/CFO and the President to establish a budget and use the "average" rating as a guide for appropriate merit matrix allocations.
- 4.10.4 The estimated cost of salary increases will be determined and compared to the budget, then redistributed and calculated for all cells in the matrix until the budget is satisfied.
- 4.10.5 HR Services and the Budget Office will work together to produce this data for every employee eligible for performance-based increases.
- 4.10.6 Finalization of the matrix and distribution of performance-based salary increases will be communicated with staff via their department leadership.
- 4.10.7 All full time and part time benefit eligible employees hired before December 31 of the preceding year, who have been continuously employed during that period will be eligible for a salary adjustment during the annual salary distribution process.

- 4.10.8 Salary adjustments will be effective upon the first payroll cycle at the beginning of the fiscal year or whenever authorized by the President and Board of Governors.
- 4.10.9 Employees who receive an "overall" rating of "non-satisfactory or needs improvement" will be eligible for across-the-board increases, but may not be eligible for a performance-based increase unless the President approves an exception.

4.11 Performance Evaluation Process and Rating Scale

- 4.11.1 The annual performance review process shall be conducted using the tools identified by HR Services. Classified and Non-Classified staff are evaluated on a 4-point scale: (4) exceptional; (3) exceeds expectations; (2) meets expectations; and (1) needs improvement.

- 4.11.1.1 **Value (4): Exceptional (3.5 – 4.00)** – Performance far exceeded expectations due to exceptionally high quality of work; producing "game changing" results that completely changed the trajectory of the department, division or University.
- 4.11.1.2 **Value (3) – Exceeds Expectations (3.0 – 3.49)** – Performance consistently exceeded expectations in all essential areas of responsibility, and the quality of work overall was excellent. Annual goals were met.
- 4.11.1.3 **Value (2) – Meets Expectations (1.76 – 2.99)** – Performance consistently met expectations in all essential areas of responsibility, at times possibly exceeding expectations, and the quality of work overall was very good. The most critical annual goals were met.
- 4.11.1.4 **Value (1) – Needs Improvement (0.00 – 1.75)** – Performance did not consistently meet expectations. Performance failed to meet expectations in one or more essential areas of responsibility, and/or one or more of the most critical goals were not met.

4.12 Counteroffers

- 4.12.1 In general, the University does not extend counteroffers to employees who have been offered other external job opportunities. However, the department Vice President may request HR Services to conduct a salary assessment and determine the employees "target salary" if the employee can produce evidence of a genuine offer of employment to obtain a position with another employer. Upon approval, an employee may be brought up to their target salary pending the following conditions are satisfied:
- 4.12.1.1 Availability of funding
- 4.12.1.2 Internal equity of other positions
- 4.12.1.3 Justification of essential KSAs

SECTION 5: POSITION REVIEW AND CLASSIFICATION PROCESS

5.1 Position Reviews

Position reviews are triggered in one of the following ways:

- 5.1.1 **Vacant Position** – existing vacant positions should have a current job description on record. If the current job description has not been updated within the last 3 years, HR Services will contact the respective department to update accordingly. If there have been substantial changes in the job, HR will review to ensure proper classification.
- 5.1.2 **New Position** – a detailed job description should be submitted when requesting a new position. HR Services will review the information and classify the position accordingly.
- 5.1.3 **Existing Position** - an employee or supervisor may initiate a request for a position review of an existing (filled) position by submitting a request for review, in writing, to HR Services, if a job has changed substantially and in such a way that it may affect the classification of the position.
- 5.1.4 **HR Services** - HR Services will conduct a position review when one of the aforementioned examples are triggered. The review will include an updated Job Description, and may include interviewing the employee, the immediate supervisor, the department manager, and any other persons deemed necessary in order to collect sufficient information about the position. HR Services will then compare all information collected about the position to the master classification specifications and render a classification determination. HR Services will review the nature of work, the duties and responsibilities, required skills, and determine if the volume of work has changed substantially. Ultimately, a position review may result in no change in classification, reclassification to a lower-rated position, or reclassification to a higher-rated position.
- 5.1.5 HR Services will determine the classification of the position based on the process outlined above and will inform the incumbent employee of the classification determination. This notice will be in writing, within 45 working days after the review is requested.

- 5.2 **Classification Appeals** - If an employee disagrees with a classification decision made by HR Services, the employee may appeal that decision in writing for review by the Job Classification Committee (JCC).

5.2.1 Time Limits

- 5.2.1.1 The employee shall submit a completed "Classification Appeals Form" to HR Services within ten (10) working days from receipt of the original classification decision.
- 5.2.1.2 Staff in HR Services shall render a decision on the appeal within five (5) working days as to whether the original classification decision should be upheld.
- 5.2.1.3 The employee shall have five (5) working days from the receipt of the notice upholding the original decision to appeal the action to HEPC for submission to the JCC.

- 5.2.1.4 The "Classification Appeals Form," the original "Position/Job Description," and all supporting documentation will then be forwarded by the HEPC Division of Human Resources to the JCC for consideration.
- 5.2.1.5 The JCC may review comparable positions within other organizations under both the HEPC purview as well as similar positions found in the external labor market.
- 5.2.1.6 The JCC shall notify the employee and HR Services of its decision, in writing, within twenty (20) working days from the receipt of the appeal. The notification shall specify the effective date should there be any change in classification status.
- 5.2.1.7 An employee aggrieved by the decision of the JCC may file a grievance with the West Virginia Public Employees Grievance Board.

SECTION 6: PERFORMANCE ASSESSMENTS

- 6.1 **Assessment Process** - The performance assessment process is designed to produce the following outcomes and objectives:
 - 6.1.1 Identifies areas of accomplishments and areas that need improvement;
 - 6.1.2 Provides a foundation for transparency in performance expectations;
 - 6.1.3 Provides objective criteria for performance standards within the University;
 - 6.1.4 Sets goals and performance objectives;
 - 6.1.5 Promotes professional developments and identify career ladders;
 - 6.1.6 Provides a two-way means of communication between the employee and the supervisor; and,
 - 6.1.7 Provides a basis for administrative decisions.
- 6.2 **Employees of six or fewer months** shall be evaluated at three- and six-month intervals of service. Following this initial probationary period, they shall be evaluated in the next annual evaluation process immediately following their six-month evaluation.
- 6.3 **Transferred or promoted employees** shall be evaluated at three- and six-month intervals after the effective date of their most recent transfer or promotion. After six months of service in the new position, employees shall be evaluated in the next annual evaluation process immediately following their six-month evaluation.
- 6.4 **Regular full-time and part-time employees** shall receive an annual evaluation of their job performance each year. The annual evaluation process period begins January 1 – December 31 (Evaluation period) with final signatures and submissions due on or before March 1 of the upcoming year. The electronic evaluation system will reset and reopen on March 2.
- 6.5 **Responsibilities**
 - 6.5.1 It is the **immediate supervisor's** responsibility to:
 - 6.5.1.1 Ensure all employee assessments are in process at the start of the evaluation period;
 - 6.5.1.2 Assist the employee in professional development and goal setting;

- 6.5.1.3 Review all job responsibilities with the employee prior to the start of the evaluation period;
- 6.5.1.4 Meet with the employee on a regular basis during the evaluation period;
- 6.5.1.5 Review and discuss the completed assessment with the employee; and ensure that the evaluation has been signed by all parties (employee, supervisor and second-level supervisor).

6.5.2 It is the **employee's** responsibility to:

- 6.5.2.1 Actively engage in the process;
- 6.5.2.2 Present goals and ideas for professional development;
- 6.5.2.3 Meet with their supervisor on a regular basis for progress updates; and
- 6.5.2.4 Review their job description to understand upon which criteria they are going to be evaluated.

6.5.3 It is the **second-level supervisor's** responsibility to:

- 6.5.3.1 Ensure that the evaluation process is fair and equitable for all employees in their area of responsibility;
- 6.5.3.2 Ensure that all evaluations are completed by the required due date; and
- 6.5.3.3 Oversee the process and serve in a support role for supervisors in their area.

6.5.4 It is **HR Services'** responsibility to:

- 6.5.4.1 Run reports and audit the annual assessment process to identify scoring outliers and oversee compliance with deadlines;
- 6.5.4.2 Establish, open, and close the evaluation period; and
- 6.5.4.3 Provide required training on the evaluation process for new supervisors.

SECTION 7: MAINTAINING THE COMPENSATION PROGRAM

7.1 Salary Schedule

HR Services is responsible for maintaining a current and competitive salary structure consistent with the overarching compensation philosophy of Marshall University. By working with the HEPC Compensation Planning and Review Committee, HR Services will strive to ensure the salary structure is realigned with the market every five years as defined in West Virginia Code. Proposed changes to the salary table (pay grades) will be presented to and must be approved by the President and the Marshall University Board of Governors prior to implementation.

7.2 Guideline Review

HR Services is responsible for organizing an ad hoc compensation steering committee to conduct a review of staff compensation practices once every five years. Furthermore, it is recommended that this administrative procedure be reviewed every 12 to 24 months to maintain continuity with the compensation philosophy and organizational objectives.

SECTION 8: TERMS, DEFINITIONS AND ABBREVIATIONS

- 8.1 **Administrative** - Work activities relating to the planning, organizing, directing, controlling, the supervising and budgeting of institutional or unit operations, programs, and missions.
- 8.2 **Administrative Support** – Work which supports or facilitates the service programs of the institution, also means work assisting an administrator through office management, clerical supervision, data collection and reporting, workflow tracking, and other duties related in scope and complexity.
- 8.3 **Class** – One or more positions sufficiently similar in duties, training, experience, and responsibilities as determined by the specifications, that the same title, the same qualifications and the same pay grade and benefits may be equitably applied to each position in the class.
- 8.4 **Class Series** – A grouping of two or more classifications having similar kinds of work with ascending levels of difficulty and complexity.
- 8.5 **Clerical** – Typically involves established procedures, forms, and deadlines. May involve the processing of routine and non-routine information, operation of office machines, greeting customers/visitors or others to exchange information. May involve confidential contacts and information.
- 8.6 **Compensation Plan** – The official scale of pay rates, the compensation ranges assigned to each class of positions and the salary administration guidelines used in pay administration.
- 8.7 **Compensation Range** – The approved minimum, midpoint and maximum salary established for a class of positions.
- 8.8 **Compression** – The situation when an employee who has a lower skillset (KSAs) enters the organization at a salary near or above the pay of someone who is currently in an equivalent role. It can also exist when you have two positions in the same job family with one employee in the “lower” job earning more than the employee in the “higher” job.
- 8.9 **Examples of Work** – A part of the class specification describing duties and responsibilities typically assigned to positions in the class; listed in order of importance on the class specification with the most important duties listed first or those most representative of positions in the class. It is not necessary that any one position in the class include all the examples of work listed and positions may include examples of work not listed on the classification specification.
- 8.10 **External Equity** - Compensation consistent with what other companies pay for similar work.
- 8.11 **Incumbent** – An employee occupying a position.
- 8.12 **Internal Equity Analysis** – A comparative analysis of compensation levels within an organization to determine if the salary is equitable when compared to other employees

who hold similarly situated positions. These positions may be found in the same job classification or pay grade.

- 8.13 **Labor Market** - The labor market for compensation is the geographic area, industry, organization size, or organization type from which an organization attracts employees. Market Value refers to how much a particular job would be worth for a specific talent market (industry, size, location, organization type) at a specific or target percentile.
- 8.14 **Lead Work/Lead Worker** – This is a level of work at which an incumbent is assigned the ongoing responsibility of scheduling, guiding, and reviewing the work of other co-workers while performing identical or similar kinds of work.
- 8.15 **Manager/Managerial** – Oversees a formally designated organizational unit or program/project that requires extensive planning, organizing, and monitoring the work activities of subordinate staff, usually controls resources including staff, budget, equipment and all the means used to accomplish work within the assigned area of responsibility. These employees are held accountable for establishing and meeting the objectives and goals of the unit, program, or project.
- 8.16 **Market Rate** – A rate established to approximate the market midpoint compensation levels as compared to other public and private organizations. For purposes of this compensation model, the midpoints of the pay ranges were established at the market rate as defined above.
- 8.17 **Master Classification Specification** – General description of the collective type and kind of work performed by the majority of employees assigned the same job classification. Each master specification will contain a job title, nature of work performed, distinguishing characteristics of the job, and a general description of typical duties and responsibilities performed by positions assigned the title, regardless of the location of the position.
- 8.18 **Pay Range** – The range of pay for a position assigned to a pay grade that provides the minimum, midpoint, and maximum levels of compensation. The range from minimum to maximum, expressed as a percentage, is the pay range spread.
- 8.19 **Performance Levels of Work**
 - 8.19.1 **Entry Level** – This level can be in both a training capacity or in work of limited complexity relative to the work in the class series, with little or no latitude to vary methods or procedures. Work is usually performed under close supervision. Work is frequently of a basic and recurring nature.
 - 8.19.2 **Full-Performance Level** – This level can be characterized by the performance of a full range of duties and responsibilities. Incumbents at this level have latitude for independent judgment and may vary work methods or procedures, though usually within prescribed parameters. Work is usually performed under general supervision. Work is frequently varied, and the incumbent is given the latitude to set priorities.
 - 8.19.3 **Advanced Level** – This level is assigned to duties and responsibilities that are complex, difficult, and varied. Work requires the development and adoption of

non-standard procedures and has more impact and consequence of error than the full-performance level. Work may be performed under limited supervision and direction. Incumbent possesses considerable latitude to accomplish tasks.

8.19.4 Master Level – This level is typically reserved for employees serving as the final technical resource on complex technical and professional issues and may require national certification or advanced education.

- 8.20 Position** – An authorized and identified group of duties and responsibilities assigned by the proper authority requiring full-time or part-time employment of at least one person.
- 8.21 Position Review** – A detailed examination/review of the duties and responsibilities assigned to a position to include reviewing current and previous position description forms, organizational charts, reporting relationships and organizational setting. The review may include an assessment where the human resources representative interviews the employee and the supervisor at the work site where the position is located.
- 8.22 Position/Job Description Form** – The document prepared by the employing agency and, if applicable, the incumbent of the position, which describes the officially assigned duties, responsibilities, supervisory relationships, and all other pertinent information relative to a position and is used to assign position classifications.
- 8.23 Quartile** – The four divisions of a pay range. The point between the second and third quartile is the midpoint of the pay range.
- 8.24 Quartile Alignment** – The process of determining where an employee is located within their pay range and how much more room there is for the employee to move up in pay.
- 8.25 Salary Assessment Process** – The process used to determine the salary awarded to an employee as outlined in section 3.5 above. HR Services will determine an employee's salary upon hire or promotion by working in conjunction with the hiring authority to evaluate the incumbent's KSAs to determine a fair wage. Other factors like internal equity, market demands, quartile alignment, critical needs, and budgetary constraints will also be used to determine the salary.
- 8.26 Supervisor** – The individual responsible for planning, assigning, reviewing, and approving the work of employees, which includes disciplinary actions, approving leave requests, conducting performance appraisals, recommending salary actions, and hiring and firing of employees.
- 8.27 Supervisory Control (Levels of)**
- 8.27.1 Immediate or Close Supervision** – Work is well structured and is performed using well-established guidelines and procedures. Clear, specific, and detailed instructions guide the work activity. The has limited opportunity or authority to exercise discretion in work determinations; review occurs at the beginning, during and at the conclusion of work assignments.

8.27.2 **General Supervision** – General guidelines/instructions are provided but the employee exercises some discretion in selecting methods of work and sources of information. Only unusual or unfamiliar situations are referred to the supervisor. Review typically occurs at the conclusion of assignments.

8.27.3 **Limited Supervision** – Control of work is more by advisory guidance rather than established guidelines and procedures. Employee works from general goals where precedent is often absent. Review typically occurs periodically during the project life cycle.

8.28 **Unit** – A division, section, department, or workgroup that contains staff.

8.29 **ABBREVIATIONS**

8.29.1 **AAP** – Affirmative Action Plan

8.29.2 **EEOC** - Equal Employment Opportunity Commission

8.29.3 **HEPC** – Higher Education Policy Commission (aka WVHEPC)

8.29.4 **JCC** – Job Classification Committee

8.29.5 **KSAs** – Knowledge, Skills, and Abilities

8.29.6 **WVHEPC** – West Virginia Higher Education Policy Commission (aka HEPC)

APPENDIX

Managing Pay within a Grade/Tool

The pay grades in the salary structure are sufficiently wide enough to provide appropriate pay for employees with varying skills, knowledge, experience, and performance levels. Factors for progression in the salary range may include external market, Marshall University's compensation goals, recognition for meeting certain goals, required certifications, salary increases, promotions, and individual KSAs and performance ratings. It is important to understand that the classification of a job does not have to change to provide a salary increase. Managing pay within a grade is how an employee 'progresses' through a pay range.

For guidance on how skills and experience of an incumbent may be used to establish an individual's salary, refer to chart 1.0 below.

Chart 1.0

Managing Pay Within a Grade Tool					
A salary that falls within 10% above or below the market median is considered competitive for experienced staff members. This chart is not an exhaustive list, but serves as guidance for compensating KSA's and Experience					
Min	1st Quartile 25th %	2nd Quartile 50 th %	3rd Quartile 75 th %	4th Quartile	
Paying for the job (based on external market)	Entry Level Skills and Experience	Intermediate Skills and Experience	Advanced Skills and Experience	Expert Skills and Experience	Maximum of Pay Range
	<ul style="list-style-type: none"> Meets minimum qualifications of job. May be new to the job and field. Has little or no direct experience On steep learning curve, building both skills and knowledge, as well as ability to handle job responsibilities. 	<ul style="list-style-type: none"> Performs (or has demonstrated capability to perform based on prior experience) some/most job responsibilities with increased effectiveness. Possesses the basic knowledge and skill requirements but may need to build experience. May still be learning some aspects of job or developing expertise to handle them ore independently and effectively. Consistently exhibits many or most desired competencies to complete job effectively. Intermediate knowledge or skill level 	<ul style="list-style-type: none"> Performs (or has demonstrated capability to perform based on prior experience) all aspects of job effectively and independently. Experienced in the job and possesses required knowledge and skills. Consistently exhibits desired competencies to perform job successfully. Seasoned Professional/Mid Career. Placement into this quartile requires approval as outlined in compensation guidelines 	<ul style="list-style-type: none"> Expert (or as demonstrated capability to perform as expert based on prior experience) in all job criteria. Has broad and deep knowledge of own area as well as related area Depth and breadth of experience, specialized skills, perspectives, and significant value to the department/university. Serves as expert resource and/or mentor to others. Placement into or above this quartile requires approval as outlined in compensation guidelines 	
Paying for the individual (based on performance and skills)	0 – 3 years of Experience	3-7 years	8-10 years	10-15 years	15 – 20+ years' experience
	<ul style="list-style-type: none"> Entry Level Skills Lower performance level Limited knowledge or skill level 	<ul style="list-style-type: none"> Intermediate Skills Consistently effective performance level Has required KSA's and expertise and handles job responsibilities capably. 	<ul style="list-style-type: none"> Advanced Skills Consistently effective performance level Has required KSA's and expertise and handles job responsibilities capably. 	<ul style="list-style-type: none"> Expert Skills (Mastery level) Consistently Exceeds performance level May be a "hot job" with a extremely competitive external market. 	

Chart 2.0 – Salary Table

Effective Date: September 1, 2017					
West Virginia Higher Education Employee Salary Table					
Grade	Minimum	25th	Midpoint	75th	Maximum
1	\$19,200	\$22,050	\$24,900	\$27,750	\$30,600
2	\$22,200	\$25,500	\$28,800	\$32,100	\$35,400
3	\$25,600	\$29,450	\$33,300	\$37,150	\$41,000
4	\$29,500	\$33,950	\$38,400	\$42,850	\$47,300
5	\$34,200	\$39,300	\$44,400	\$49,500	\$54,600
6	\$39,500	\$45,450	\$51,400	\$57,350	\$63,300
7	\$45,700	\$52,550	\$59,400	\$66,250	\$73,100
8	\$52,800	\$60,700	\$68,600	\$76,500	\$84,400
9	\$61,000	\$70,150	\$79,300	\$88,450	\$97,600
10	\$70,500	\$81,100	\$91,700	\$102,300	\$112,900
11	\$81,500	\$93,750	\$106,000	\$118,250	\$130,500
12	\$94,300	\$108,450	\$122,600	\$136,750	\$150,900

Chart 3.0 – Salary Table with Quartiles

Effective Date: September 1, 2017					West Virginia Higher Education Employee Salary Scale								
West Virginia Higher Education Employee Salary Scale					West Virginia Higher Education Employee Salary Scale								
Grade	Minimum	25th	Midpoint	75th	Maximum	Minimum		25th		Midpoint	75th		Maximum
						First Quartile	2nd Quartile	3rd Quartile	4th Quartile				
1	\$19,200	\$22,050	\$24,900	\$27,750	\$30,600	\$19,200.00	- \$22,050.00	\$22,050.01	- \$24,900.00	\$24,900.01	- \$27,750.00	\$27,750.01	- \$30,600.00
2	\$22,200	\$25,500	\$28,800	\$32,100	\$35,400	\$22,200.00	- \$25,500.00	\$25,500.01	- \$28,800.00	\$28,800.01	- \$32,100.00	\$32,100.01	- \$35,400.00
3	\$25,600	\$29,450	\$33,300	\$37,150	\$41,000	\$25,600.00	- \$29,450.00	\$29,450.01	- \$33,300.00	\$33,300.01	- \$37,150.00	\$37,150.01	- \$41,000.00
4	\$29,500	\$33,950	\$38,400	\$42,850	\$47,300	\$29,500.00	- \$33,950.00	\$33,950.01	- \$38,400.00	\$38,400.01	- \$42,850.00	\$42,850.01	- \$47,300.00
5	\$34,200	\$39,300	\$44,400	\$49,500	\$54,600	\$34,200.00	- \$39,300.00	\$39,300.01	- \$44,400.00	\$44,400.01	- \$49,500.00	\$49,500.01	- \$54,600.00
6	\$39,500	\$45,450	\$51,400	\$57,350	\$63,300	\$39,500.00	- \$45,450.00	\$45,450.01	- \$51,400.00	\$51,400.01	- \$57,350.00	\$57,350.01	- \$63,300.00
7	\$45,700	\$52,550	\$59,400	\$66,250	\$73,100	\$45,700.00	- \$52,550.00	\$52,550.01	- \$59,400.00	\$59,400.01	- \$66,250.00	\$66,250.01	- \$73,100.00
8	\$52,800	\$60,700	\$68,600	\$76,500	\$84,400	\$52,800.00	- \$60,700.00	\$60,700.01	- \$68,600.00	\$68,600.01	- \$76,500.00	\$76,500.01	- \$84,400.00
9	\$61,000	\$70,150	\$79,300	\$88,450	\$97,600	\$61,000.00	- \$70,150.00	\$70,150.01	- \$79,300.00	\$79,300.01	- \$88,450.00	\$88,450.01	- \$97,600.00
10	\$70,500	\$81,100	\$91,700	\$102,300	\$112,900	\$70,500.00	- \$81,100.00	\$81,100.01	- \$91,700.00	\$91,700.01	- \$102,300.00	\$102,300.01	- \$112,900.00
11	\$81,500	\$93,750	\$106,000	\$118,250	\$130,500	\$81,500.00	- \$93,750.00	\$93,750.01	- \$106,000.00	\$106,000.01	- \$118,250.00	\$118,250.01	- \$130,500.00
12	\$94,300	\$108,450	\$122,600	\$136,750	\$150,900	\$94,300.00	- \$108,450.00	\$108,450.01	- \$122,600.00	\$122,600.01	- \$136,750.00	\$136,750.01	- \$150,900.00