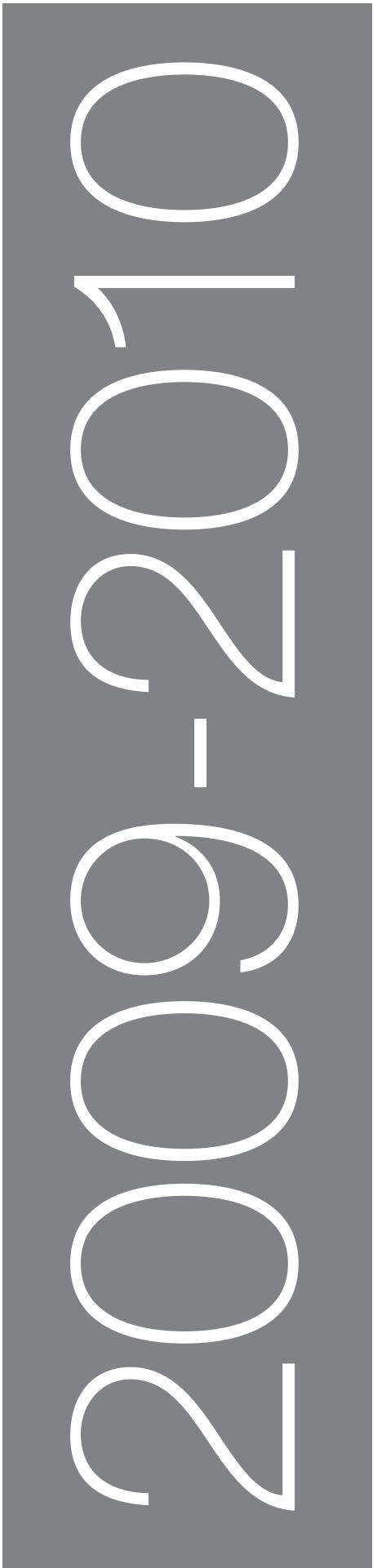


Salary Budget Survey

WorldatWork 36th Annual



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About WorldatWork®

WorldatWork (www.worldatwork.org) is a global human resources association focused on compensation, benefits, work-life and integrated total rewards to attract, motivate and retain a talented workforce. Founded in 1955, WorldatWork provides a network of more than 30,000 members and professionals in 75 countries with training, certification, research, conferences and community. It has offices in Scottsdale, Arizona, and Washington, D.C.

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Table of Contents

- 04 Introduction: Structure of the
2009-10 Salary Budget Survey
- 04 Confidentiality Statement
- 05 Methodology
- 06 Demographics
- 13 Executive Summary: United States
- 41 Executive Summary: Canada
- 56 Participant Listings
- 72 Survey Definitions
- 73 Questionnaire

Table of Figures

FIGURE A	Number of Responses	6	Percent of Employees Receiving a Base Salary Increase			
FIGURE B	U.S. Responses, by Region	6	FIGURE 14	Percent of Employees Receiving a Base Salary Increase in 2009, by Employee Category	25	
FIGURE C	Canadian Responses, by Province	6	FIGURE 15	Percent of Employees Receiving a Base Salary Increase in 2009, by Employee Category and Region	25	
FIGURE D	U.S. Responses, by State	7				
FIGURE E	U.S. Responses, by Major Metropolitan Area	7				
FIGURE F	Canadian Responses, by Major Metropolitan Area	8	Merit Increase Awards			
FIGURE G	U.S. Responses, by Organization Size	8	FIGURE 16	Merit Increases Awarded, by Performance Category	25	
FIGURE H	Canadian Responses, by Organization Size	8				
FIGURE I	U.S. Responses, by 2008 Revenue	8	Compensation Philosophy			
FIGURE J	Canadian Responses, by 2008 Revenue	8	FIGURE 17	Compensation Philosophy, by Employee Category	26	
FIGURE K	U.S. Responses, by Industry Classifications	9				
FIGURE L	Canadian Responses, by Industry Classifications	11	Lump-Sum Awards			
			FIGURE 18	Lump Sum Awards, by Employee Category	26	
United States — Salary Budget Increases				Salary Structure Adjustments		
FIGURE 1	Salary Budget Increases, by Type of Increase	16	FIGURE 19	Salary Structure Increases, by Employee Category	27	
FIGURE 2	Total Salary Budget Increases, by Employee Category	16	FIGURE 19A	2009 Salary Structure Increase Data: Most Common Responses	27	
FIGURE 3	Distribution of Total Salary Budget Increase Responses: Actual 2008 vs. Actual 2009	17	FIGURE 19B	Projected 2010 Salary Structure Increase Data: Most Common Responses	28	
FIGURE 4	Salary Budget Increase Trends	17	FIGURE 20	Organizations Reporting No Salary Structure Increase (0%), by Employee Category	28	
FIGURE 5	Total Salary Budget Increases, by Region and Employee Category	18	FIGURE 21	Number of Months Since Last Increase if No Increase Was Reported (0% or Blank) and Most Common Responses	28	
FIGURE 6	Total Salary Budget Increases, by State	19	FIGURE 22	Salary Structure Trends	29	
FIGURE 7	Total Salary Budget Increases, by Major Metropolitan Area	21	FIGURE 23	Salary Structure Increases, by Region and Employee Category	29	
FIGURE 8	Total Salary Budget Increases, by Major Industry Grouping	22	FIGURE 24	10-Year Perspective: Salary Budget and Structure Increases	30	
FIGURE 9	Total Salary Budget Increases, by Organization Size	23				
FIGURE 10	Total Salary Budget Increases, by Revenue	23	Variable Pay			
Promotional Increases				FIGURE 25	Use of Variable Pay	31
FIGURE 11	Promotional Increase Budgets	24	FIGURE 26	Types of Variable Pay Programs	31	
FIGURE 12	Salary Budget Increases, by Existence of Separate Promotional Increase Budget	24	FIGURE 27	Impact of Variable Pay on Base Salary Budget Recommendations	32	
FIGURE 13	Promotional Increases	24	FIGURE 28	Variable Pay Programs, 2008-2010	32	
			FIGURE 29	2008-2010 Variable Pay Programs, by Region	33	

Cost Containment/Reduction Strategies			
FIGURE 30	Cost Containment/Reduction Strategies Used in Past 12 Months	35	
FIGURE 31	Most Common Cost Containment/Reduction Strategies Used in Past 12 Months, by Selected Industries	36	
FIGURE 32	2009 Actual Total Salary Budget Increases for Those Reporting Use of Common Cost Containment/Reduction Strategies in the Past 12 Months	36	
Attraction and Retention Practices			
FIGURE 33	Programs Used to Attract and Retain Employees	37	
Global Comparison: Salary Increases vs. Rates of Inflation			
FIGURE 34	International Remuneration: 2009-10 Increase Projections	38	
Canada – Salary Budget Increases			
FIGURE C1	Salary Budget Increases, by Type of Increase	42	
FIGURE C2	Total Salary Budget Increases, by Employee Category	42	
FIGURE C3	Salary Budget Trends	43	
FIGURE C4	Salary Budget Increases, by Province	44	
FIGURE C5	Total Salary Budget Increases, by Major Metropolitan Area	44	
FIGURE C6	Total Salary Budget Increases, by Organization Size	45	
FIGURE C7	Total Salary Budget Increases, by Revenue	45	
Promotional Increases			
FIGURE C8	Promotional Increases	46	
Percent of Employees Receiving a Base Salary Increase			
FIGURE C9	Percent of Employees Receiving a Base Salary Increase in 2009, by Employee Category	46	
FIGURE C10	Percent of Employees Receiving a Base Salary Increase in 2009, by Province	47	
Merit Increase Awards			
FIGURE C11	Merit Increases Awarded, by Performance Category	47	
Compensation Philosophy			
FIGURE C12	Compensation Philosophy, by Employee Category	48	
Lump-Sum Awards			
FIGURE C13	Lump-Sum Awards, by Employee Category	48	
Salary Structure Adjustments			
FIGURE C14	Salary Structure Increases, by Employee Category	49	
FIGURE C15	Number of Months Since Last Salary Structure Increase if No Increase Was Reported (0% or Blank)	49	
FIGURE C16	Salary Structure Adjustment Trends	50	
FIGURE C17	10-Year Perspective: Salary Budget and Structure Increases	51	
Variable Pay			
FIGURE C18	Use of Variable Pay	52	
FIGURE C19	Types of Variable Pay Programs	52	
FIGURE C20	Impact of Variable Pay on Base Salary Budget Recommendations	52	
FIGURE C21	Variable Pay Programs, 2008-2010	53	
Cost Containment/Reduction Strategies			
FIGURE C22	Cost Containment/Reduction Strategies Used in Past 12 Months	53	
Attraction and Retention Practices			
FIGURE C23	Programs Used to Attract and Retain Employees	54	

Introduction: Structure of the 2009-10 Salary Budget Survey

For the first time, the WorldatWork *Salary Budget Survey* consists of two components: this book, the *SBS Executive Report & Analysis*, and the customizable reporting tool, *SBS Online*. The *SBS Executive Report & Analysis* includes an executive summary and data highlights for the United States and Canada. A list of participating organizations, definitions of terms in the survey and a copy of the complete questionnaire also are printed in this book.

More detailed results from the *Salary Budget Survey* are now available through *SBS Online* for no additional charge, giving users the ability to customize reports by geographic region, industry, state and other ways that are relevant to organizations. Users may run an unlimited number of reports during the subscription period as well as save and/or print the reports in a clean, professional format.

The *SBS Executive Report & Analysis* includes folders to store and organize these printed reports, effectively keeping all of salary budget increase data together in one package.

Get Started Now

Go to <http://www.worldatwork.org/salarybudgetsurvey> and login with your eight-digit identification number or password. If you do not know your login information, you may:

- Click "Get" under "Password."
- Look on the mailing panel of any WorldatWork catalog, periodical, invoice or receipt.

Confidentiality Statement

To ensure the anonymity and protection of participating organizations, WorldatWork does not publish or otherwise make available data points in which fewer than five survey participants responded. In addition, the data is not presented in a way, nor is it intended, to provide a competitive advantage for any participating organization.

Although WorldatWork believes participant responses to the survey are honest and complete, the data presented in this report is provided without warranty of any kind for accuracy, omission, completion or timeliness.

- Check your member identification card.
- Contact WorldatWork Customer Relationship Services by calling 877-951-9191 (toll-free) or 480-922-2020, or e-mailing customerrelations@worldatwork.org.

After you have logged in, select the *2009-10 Salary Budget Survey* subscription. After reviewing and accepting the terms and conditions, you will be redirected to the *SBS Online* report tool.

- Choose the type(s) of data to be included in the report (i.e., salary budget increases, salary structure adjustments, promotional budgets and/or variable pay).
- Choose one statistical method of calculation. Separate reports need to be run to compare various statistics (i.e., mean/average, median/50th percentile, 25th percentile or 75th percentile).
- Choose the layers that define the demographic slice of data (i.e., country, industry, number of employees, revenue).
- Select the regions, states, provinces and/or major metropolitan areas of interest.
- Click "Generate Report."

If the report meets your needs, click "print to PDF" in the top right-hand corner to save or print. To look at different or additional data, repeat the steps as needed.

Though users have access to unlimited customized online reports, *SBS Online* is subscription-based. Remember to run and download/print any reports that may be needed prior to the subscription's expiration.

Except for the purposes intended by this publication, participants and purchasers of the *Salary Budget Survey* may not reproduce, redistribute, display, rent, lend, resell, commercially exploit, adapt or redistribute the data contained herein without the permission of WorldatWork.

The data presented in this report was collected in April 2009 for publication in August 2009, a three-month duration between data collection and publication.

Methodology

On April 1, 2009, all U.S. and Canadian WorldatWork members received e-mail notification of the opening of the *2009-10 Salary Budget Survey*. A total of 19,660 U.S. and Canadian members were invited to participate in the online data collection effort. When the survey officially closed on May 8, 2009, 2,852 responses had been received, a 14-percent response rate.¹ Submissions from organizations with fewer than 10 employees and duplicate submissions from the same organization were eliminated from the data set. The final data contains 2,743 responses, each of which was analyzed by statistical software. A full list of organizations that responded to the survey can be found on page 57.

Data for both the United States and Canada typically is broken down by region and/or employee category, among other demographics. The regional categories for the United States and Canada are shown on the map below.

U.S. data is broken into four employment categories, with exemption status as defined by the Fair Labor Standards Act of 1938 (FLSA):

- Nonexempt hourly nonunion
- Nonexempt salaried
- Exempt salaried
- Officers/executives.

Canadian data is broken into four employment categories:

- Nonmanagement hourly nonunion
- Nonmanagement salaried
- Management salaried
- Officers/executives.

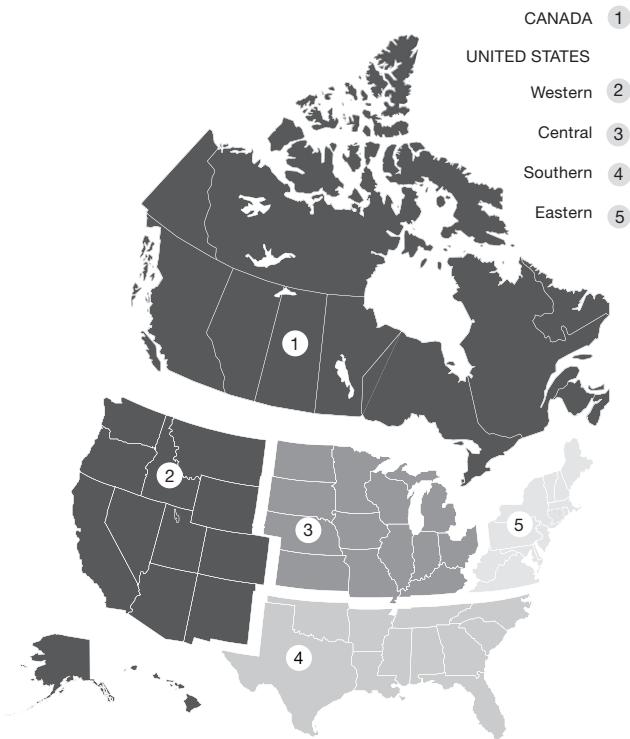
Survey instructions and post-survey data cleaning and verification help ensure accurate recording of a “zero-percent” response versus a response that has been left blank. A response of zero percent to any given question was interpreted (and verified when possible) as a conscious decision on the part of the organization to not budget for an increase that typically was given. Survey instructions specifically ask respondents to leave a questionnaire item blank if the organization either does not have that plan item, or does not typically budget or pay out for that item based on the plan. Thus, a zero-percent response reflects a decision to specifically not budget funds for the period

in question. Due to feedback from survey users, this report includes total salary budget increases by employee category with and without zero-percent responses in both the United States and Canada, as indicated in Figures 2 and C2, respectively.

Not all organizations provide every type of base pay increase, and not every organization reports data for every employee category. In findings for which a composite number of all types of increases or all employee categories are presented, the *n*'s equate to the total number of responses. This may include multiple responses from each respondent if the respondent is reporting for more than one type of increase or employee category.

The frequencies or response distributions listed in the report show the number of times or percent of times a value appears in a data set. Due to rounding, frequencies of data responses provided in this survey may not total 100 percent.

¹ This reported response is almost certainly less than the actual response rate because surveys are sent to multiple members within the same organization, and one respondent may be answering for the organization on behalf of several other colleagues.



Demographics

In 2009, respondents were only given the option of online participation. No paper surveys were sent to members unless specifically requested. Responses were evenly distributed geographically throughout the

United States, providing good representation among all four U.S. regions. (See Figure B.) Canadian responses were more concentrated in the Ontario, Alberta, British Columbia and Quebec provinces. (See Figure C.)

FIGURE A Number of Responses

	Total	U.S.	Canada
2005-06	2,720	2,483	237
2006-07	2,686	2,454	232
2007-08	2,426	2,218	208
2008-09	2,618	2,375	243
2009-10	2,852	2,644	208

FIGURE B U.S. Responses, by Region

Eastern	1,419
Central	1,430
Southern	1,367
Western	1,359

Note: The combined responses in Figures B and C add to greater than the total U.S. and Canadian responses. Some participants answered for multiple regions or nationally; thus, their responses reflect multiple regions.

FIGURE C Canadian Responses, by Province

Ontario	149
Alberta	114
British Columbia	105
Quebec	94
Nova Scotia	67
Saskatchewan	67
Manitoba	64
New Brunswick	57
Newfoundland	38
Prince Edward Island	32
Northwest Territories	20
Yukon	16
Nunavut	12

FIGURE D U.S. Responses, by State

California	759
Texas	656
Illinois	581
New York	521
Florida	515
Pennsylvania	495
Massachusetts	463
New Jersey	461
Ohio	456
Georgia	452
Colorado	423
Virginia	420
North Carolina	401
Minnesota	400
Arizona	390
Michigan	387
Washington	385
Maryland	370
Indiana	367
Wisconsin	365
Tennessee	362
Missouri	333
Connecticut	321
South Carolina	310
Oregon	306

Alabama	296
Louisiana	288
Kentucky	284
Kansas	281
Utah	265
Oklahoma	264
Iowa	261
Nevada	258
Nebraska	250
Mississippi	239
New Mexico	234
Arkansas	229
New Hampshire	216
West Virginia	210
Delaware	206
Rhode Island	206
Idaho	197
Maine	196
North Dakota	176
Wyoming	170
South Dakota	170
Montana	165
Hawaii	163
Vermont	159
Alaska	142

**FIGURE E U.S. Responses,
by Major Metropolitan Area**

Chicago	548
Los Angeles	502
New York	493
Atlanta	463
Washington, D.C.	463
Dallas	458
Boston	437
Houston	424
San Francisco	415
Denver	413
Phoenix	386
Minneapolis	366
Philadelphia	357

Seattle	351
San Diego	328
Miami	304
Baltimore	303
Tampa	303
San Jose	297
St. Louis	290
Detroit	289
Portland	287
Cincinnati	278
Cleveland	276
Pittsburgh	270

FIGURE F Canadian Responses, by Major Metropolitan Area

Toronto	115
Calgary	99
Montreal	83
Vancouver	82
Edmonton	69
Ottawa	64
Winnipeg	53
Quebec	51
Hamilton	44

FIGURE G U.S. Responses, by Organization Size

1-499	384	15%
500-2,499	726	29%
2,500-9,999	815	32%
10,000-19,999	252	10%
20,000+	360	14%

FIGURE H Canadian Responses, by Organization Size

1-499	32	16%
500-2,499	48	24%
2,500-9,999	60	30%
10,000-19,999	15	7%
20,000+	46	23%

FIGURE I U.S. Responses, by 2008 Revenue

Up to \$30 million	157	7%
More than \$30 million to \$100 million	147	6%
More than \$100 million to \$300 million	284	12%
More than \$300 million to \$600 million	264	11%
More than \$600 million to \$1 billion	274	12%
More than \$1 billion to \$3 billion	557	23%
More than \$3 billion to \$5 billion	209	9%
More than \$5 billion to \$8 billion	154	6%
More than \$8 billion to \$10 billion	54	2%
More than \$10 billion	274	12%

FIGURE J Canadian Responses, by 2008 Revenue (Reported in U.S. Dollars)

Up to \$30 million	18	10%
More than \$30 million to \$100 million	12	7%
More than \$100 million to \$300 million	17	9%
More than \$300 million to \$600 million	17	9%
More than \$600 million to \$1 billion	14	8%
More than \$1 billion to \$3 billion	41	23%
More than \$3 billion to \$5 billion	16	9%
More than \$5 billion to \$8 billion	12	7%
More than \$8 billion to \$10 billion	5	3%
More than \$10 billion	28	16%

Industry Demographics

Industry data for both the United States and Canada are based on participant self-reported codes using the North American Industry Classification System (NAICS). The two- and three-digit codes selected for use with the 2009-10 data set are presented in Figures K and L for the United States and Canada, respectively. Full definitions for these industry categories can be found at the NAICS Web site (www.census.gov/eos/www/naics). All major industry codes (two-digit) were used regardless of total sample size, and some industry subsets (three-digit) were broken out because of sufficiently large sample size.

The one exception to the NAICS codes is Telecommunications (code 517), which resides as a subset of Information (code 51) in the NAICS. Due to the large sample size (n=66 United States and n=10 Canada) and for ease of reader use, Telecommunications was placed into its own category for the 2009-10 report.

The main industry categories report data for all respondents within the category, regardless of whether they are reported in a subcategory. Therefore, the sum of all subcategories may not equal the main industry category's sample size.

FIGURE K U.S. Responses, by Industry Classifications

NAICS	Industry	Frequency	Percent of Respondents
72	Accommodation and Food Services	30	1.2%
56	Administrative and Support and Waste Management and Remediation Services	32	1.3%
11	Agriculture, Forestry, Fishing and Hunting	16	0.6%
71	Arts, Entertainment, and Recreation	22	0.9%
23	Construction	25	1.0%
54	Consulting, Professional, Scientific, and Technical Services	219	8.6%
61	Educational Services	97	3.8%
52	Finance and Insurance	394	15.5%
522	Credit Intermediation & Related Activities	188	7.4%
525	Funds, Trusts & Other Financial Vehicles	61	2.4%
524	Insurance Carriers and Related Activities	202	8.0%
523	Securities, Commodity Contracts & Other Financial Investments	28	1.1%
62	Health Care and Social Assistance	283	11.1%
622	Hospitals	206	8.1%
621, 623, 624	Ambulatory Health Care, Nursing & Residential Care & Social Assistance	77	3.0%
51	Information	118	4.7%
516, 518	Internet Publishing, Broadcasting, Services Providers, Web Search Portals & Data Processing Services	20	0.8%
511	Publishing Industries (except Internet)	26	1.0%
512, 515, 519	Motion Picture, Sound Recording, Broadcasting (except Internet) and Other Information Services	72	2.8%
55	Management of Companies and Enterprises	12	0.5%

(Continued on page 10)

FIGURE K U.S. Responses, by Industry Classifications (continued)

NAICS	Industry	Frequency	Percent of Respondents
31	Manufacturing	645	25.5%
325	Chemical Manufacturing	105	4.1%
334	Computer & Electronic Product Manufacturing	83	3.3%
335	Electrical Equipment, Appliance & Component Manufacturing	34	1.3%
311, 312	Food, Beverage & Tobacco Product Manufacturing	78	3.1%
333	Machinery Manufacturing	34	1.3%
331, 332	Metal Manufacturing	36	1.4%
322, 323	Paper Manufacturing, Printing & Related Support Activities	27	1.1%
326	Plastics & Rubber Products Manufacturing	15	0.6%
313, 314, 315, 316	Textile Mills, Apparel, Leather & Allied Product Manufacturing	15	0.6%
336	Transportation Equipment Manufacturing	34	1.3%
321, 324, 327 337, 339	Wood, Petroleum, Furniture & Nonmetallic Mineral Products & Other Miscellaneous Manufacturing	184	7.3%
21	Mining	47	1.9%
92	Public Administration	107	4.2%
53	Real Estate, Rental and Leasing	44	1.7%
44	Retail Trade	105	4.2%
517	Telecommunications	66	2.6%
48	Transportation	62	2.4%
481	Air Transportation	10	0.4%
482-493	All Other Transportation	52	2.1%
22	Utilities	107	4.2%
42	Wholesale Trade	63	2.5%
81	Other Services (except Public Administration)	44	1.7%
813	Religious, Grantmaking, Civic, Professional & Similar Organizations	41	1.6%

FIGURE L Canadian Responses, by Industry Classifications

NAICS	Industry	Frequency	Percent of Respondents
72	Accommodation and Food Services	3	1.5%
56	Administrative and Support and Waste Management and Remediation Services	6	3.0%
11	Agriculture, Forestry, Fishing and Hunting	1	0.5%
71	Arts, Entertainment, and Recreation	2	1.0%
23	Construction	2	1.0%
54	Consulting, Professional, Scientific, and Technical Services	12	6.0%
61	Educational Services	3	1.5%
52	Finance and Insurance	32	15.9%
522	Credit Intermediation & Related Activities	13	6.5%
524	Insurance Carriers and Related Activities	12	6.0%
62	Health Care and Social Assistance	6	3.0%
51	Information	9	4.5%
512, 515, 519	Motion Picture, Sound Recording, Broadcasting (except Internet) and Other Information Services	7	3.5%
55	Management of Companies and Enterprises	2	1.0%
31	Manufacturing	49	24.4%
325	Chemical Manufacturing	11	5.5%
334	Computer & Electronic Product Manufacturing	6	3.0%
335	Electrical Equipment, Appliance & Component Manufacturing	5	2.5%
311, 312	Food, Beverage & Tobacco Product Manufacturing	11	5.5%
322, 323	Paper Manufacturing, Printing & Related Support Activities	5	2.5%
321, 324, 327, 337, 339	Wood, Petroleum, Furniture & Nonmetallic Mineral Products & Other Miscellaneous Manufacturing	6	3.0%
21	Mining	12	6.0%
92	Public Administration	16	8.0%
53	Real Estate, Rental and Leasing	2	1.0%
44	Retail Trade	9	4.5%
517	Telecommunications	10	5.0%
48	Transportation	11	5.5%
482-493	All Non-Air Transportation	8	4.0%
22	Utilities	5	2.5%
42	Wholesale Trade	2	1.0%
81	Other Services (except Public Administration)	7	3.5%
813	Religious, Grantmaking, Civic, Professional & Similar Organizations	7	3.5%

The considerable rise in the number of organizations freezing pay structures implies that the market for salaries may be affected at some point, if they are not already.



The average 2009 total salary budget increase across all organizations, employee categories, regions and industries is 2.2 percent. (See Figure 1.) This finding represents a sharp decline in salary budget increases, reported at 3.9 percent one year ago. This drop to the lowest point in the 36-year history of this survey is not surprising considering the recession that began in 2008 and its resulting effect on employers around the globe. But many employers are predicting some improvement, with the total salary budget increase for all regions and industries projected at 2.8 percent in 2010.

The size of salary structure increases shrank by one full percentage point, from 2.5 percent to 1.5 percent, which represents a 40-percent year-over-year decrease. In tough economic times, pay structures are commonly frozen; nearly half of respondents for each employee category report that this is the case for 2009. Structure increase projections for 2010 show a slight rise to 1.8 percent overall. (See Figure 19.)

The U.S. rate of inflation, as measured by the Consumer Price Index (CPI), fell to -0.7 percent for the 12-month period ending April 2009. March 2009 marked the first time since 1955 the rate of inflation for a 12-month period was negative, falling even farther in April. There is no consensus among economists about whether the near term will be an inflationary or a deflationary period. What is known, however, is that volatility in the marketplace is causing dramatic shifts

in the rate from month to month. (Figure 24 on page 30 puts a 10-year history of salary budget trends into context with the CPI.)

Factors such as the fluctuating U.S. inflation rate, especially when considered in the context of a global marketplace, make it difficult to predict if and when the pressure will cause a depression in wages. For now, salary markets are intact and pay increases continue (even if at low levels) — about 80 percent of employees can expect a raise in 2009. However, the considerable rise in the number of organizations freezing pay structures implies that the market for salaries may be affected at some point, if they are not already.

Zero-Percent Salary Increase Budgets

Contributing to the sizeable reductions in average pay-increase budgets (down from 3.9 percent to 2.2 percent) is the number of organizations reporting a zero-percent salary increase budget for 2009. Each year, about 2 percent of organizations that typically budget for pay increases report that they are not budgeting for pay increases. This number jumped significantly in 2009, ranging from 28 percent to 43 percent depending on employee category. (See Figure 3.) Officers/executives were the hardest hit — 43 percent of respondents indicated salary increase budgets for these employees were slashed to zero for 2009.

Merit Budgets

Organizations continue focusing on programs that tie performance to pay. Figure 1 shows that merit increase budgets remain the most prevalent — four to five times more common than other types of pay increases. While lower this year, these budgets appear to be intact and most organizations anticipate a significant step toward recovery in 2010. Merit-increase budgets for 2009 dropped from 3.6 percent to 1.9 percent, but are projected to climb to 2.7 percent in 2010.

General and Cost-of-Living Adjustments

Also evident in Figure 1, general increases/cost-of-living adjustments (COLAs) have increased in popularity in the past year, although the size of those average increases is small. While merit increases continue to be the most common type of raise, the use of general/COLA increases grew by more than 44 percent. This survey does not gather data on the specific reason for these increases.

Timing of Pay Increases

Historically, more than 95 percent of organizations reported pay increases were awarded every 12 months, with the average being between 11.9 and 12.2 months. This year there was a larger handful of organizations reporting a period of 18, 24 or 36 months between raises, causing the average to go up to between 12.3 and 12.7 months, depending on employee category. (See Figure 2.) Even so, more than 90 percent still agreed that pay increases were awarded on a 12-month cycle.

Percent of Employees Receiving Increases

Participating organizations reported awarding at least some base-salary increase to approximately 80 percent of all employees in 2009, which is down about 10 percent from 2008. (See Figure 14.) This seems to conflict with the total salary increase findings that show about one-third of organizations are freezing salary budgets in 2009. A close examination of the data revealed that, as in years past, few organizations actually reported that no employees would receive a zero-percent raise. Instead, the slide from around 91 percent to about 80 percent of organizations awarding some base-salary increase

captures a conservative move away from awarding increases to virtually all employees toward rewarding 70 percent to 80 percent of the workforce. The lack of alignment with the salary budget increase data suggests that, while a number of organizations are freezing salary budgets, they are finding money — even if not budgeted — to fund at least some pay increases.

Pay for Performance

To get a more accurate perspective on the comparison between salary budget increases and actual pay increases awarded, WorldatWork first asked participants to share how performance-based pay increases were paid in 2008. Looking at employee performance in 2008, organizations averaged a 3.1-percent payout for middle performers and a 4.5-percent payout for top performers, which was down a half of a percentage point from 2007. (See Figure 16.) Low performers who received an increase were awarded 2 percent for their below-average performance.

Consistent with 2009 salary budget increases, payouts for 2009 performance are expected to drop to 2.3 percent for middle performers, and high performers will average a 3.4-percent merit increase.

State Data

For the second year, the *Salary Budget Survey* gathered total salary-budget increase data for all 50 U.S. states, shown in Figure 6. This year Louisiana leads the results at 2.2 percent, although all states are tracking closely to the 2009 national average, and most are projecting at least a partial rebound in 2010.

Major Metropolitan Area Data

Of the major U.S. metropolitan areas surveyed, Washington, D.C. has the highest total salary-budget increase average again this year, at 2.2 percent for all employee categories and industries, which is down 1.8 percentage points from 2008. The hardest hit cities (Detroit, San Jose, Cleveland and Miami) reported budget increases half of a percent lower than the national average, although all are predicting a limited recovery in 2010. (See Figure 7.)

Industry Data

Figure 8 shows that the wholesale trade, real estate (including rental and leasing) and transportation industries are reducing salary budget increases to the greatest degree, dropping to 1.4 percent, 1.4 percent and 1.5 percent respectively. While most industries anticipate some recovery in 2010, respondents from the educational services industry reported not expecting much rebound right away, if at all. Those from public administration reported that salary budget increases would continue to fall in 2010.

Organization Size Data

As in prior years, the smallest organizations (fewer than 499 employees) set aside 27 percent more funds for pay increases in 2009 than those with 10,000 or more employees (2.6 percent versus 1.9 percent). The breakdown by revenue is consistent with organization size; organizations with lower revenue are planning for larger increases, budgeting 2.6 percent in 2009, compared to those with much larger revenue budgeting as low as 1.9 percent. (See Figure 9.)

Effect of Health-Care Costs

Due to concern about high health-care costs, the *Salary Budget Survey* continues to ask about the effect of such costs on salary budget recommendations. Year over year, most respondents indicated that health-care costs are not a factor when formulating salary budget recommendations (84 percent).

Variable Pay

In 2009, the percentage of organizations using variable pay appears to have leveled off at 80 percent (down slightly from 81 percent in 2008), but the commitment to pay for performance remains strong. Of the organizations that use variable pay, a combination of awards based on organization/unit success as well as individual performance continue to be the most prevalent. (See Figure 26.) In general, reports for 2008 and 2009 show that eligibility among each of the four employee categories is holding steady. The average percent budgeted has declined as well as the average percent paid, although neither

set of data is showing the significant drop that was reported with salary budget and structure adjustments. (See Figure 28.)

The greatest effects of the recession on variable pay are expected in the coming months, with projected payouts for 2009 performance declining by about 10 percent from 2008. But, as is the case for all other findings in this year's survey, 2010 is expected to bring at least some relief, with variable pay budgets and payouts projected to rebound.

Layoffs and Hiring Freezes

More than half of respondents reported that their organizations have laid off and/or implemented hiring freezes for exempt salaried employees, according to new data gathered this year and highlighted in Figure 30. But these and other cost-saving actions may be allowing employers to continue planning for at least some pay increases for remaining employees. About 8 in every 10 of those employed can expect a pay increase in 2009. (See Figure 14.)

Attraction and Retention Programs

A five-year history of programs used to attract and retain talent shows that most are holding steady. The most notable changes are in the use of market adjustments, paying above market, and the trend toward flexibility. (See Figure 33.) Consistent with findings throughout the survey, a reduction in compensation-related attraction and retention programs is expected, as cash flow is tight and most pay increases are being used to drive performance.

For the first time since flexibility items were added to the survey, use of the programs has leveled off. Although flexibility programs often enhance the employee value proposition without adding expense to the organization, this may be a case of having to do more with less. With fewer employees having the same amount of work (if not more) flexibility programs may have been interrupted.

The *2009-10 Salary Budget Survey* reports data for more than 16 million U.S. employees. Collected in April 2009, this data represents a broad range of industries, distributed fairly evenly across four U.S. regions.

Salary Budget Increases

FIGURE 1 Salary Budget Increases, by Type of Increase

	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
General Increase/COLA	2.7% (n=838)	2.7% (n=919)	2.9% (n=734)	1.2% (n=1,326)	1.6% (n=888)
Merit Increase (not promotional)	3.6% (n=6,523)	3.6% (n=7,049)	3.6% (n=6,166)	1.9% (n=7,565)	2.7% (n=6,149)
Other Increase	1.2% (n=1,767)	1.3% (n=1,868)	1.2% (n=1,559)	0.9% (n=1,921)	0.9% (n=1,442)
Total Increase	3.9% (n=7,167)	3.9% (n=7,715)	3.9% (n=6,765)	2.2% (n=8,267)	2.8% (n=6,733)

Note: "General/COLA," "Merit" and "Other" do not add to the "Total Increase" because not every organization provides all three types of increase. The n's represent the number of responses for each type of increase, which may include multiple responses if each respondent reports for more than one employee category for that type of increase.

FIGURE 2 Total Salary Budget Increases, by Employee Category

	Salary Budget Increases (zeros included)					Number of Months Between Increases		
	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010	Actual 2008	Actual 2009	Projected 2010
Nonexempt Hourly Nonunion	3.8%	3.8%	3.8%	2.3%	2.8%	12.0	12.3	13.0
Nonexempt Salaried	3.8%	3.8%	3.8%	2.1%	2.8%	12.1	12.3	13.3
Exempt Salaried	3.9%	3.9%	3.9%	2.2%	2.8%	12.1	12.4	13.2
Officers/Executives	4.1%	4.0%	4.0%	2.0%	2.8%	12.2	12.7	13.5

	Salary Budget Increases (zeros not included)				
	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
Nonexempt Hourly Nonunion	3.8%	3.9%	3.8%	3.2%	3.2%
Nonexempt Salaried	3.9%	3.9%	3.8%	3.2%	3.2%
Exempt Salaried	4.0%	4.0%	3.9%	3.2%	3.2%
Officers/Executives	4.2%	4.2%	4.1%	3.5%	3.3%

FIGURE 3 Distribution of Total Salary Budget Increase Responses: Actual 2008 vs. Actual 2009

	Zero (0%)		0.1%-1.9%		2.0%-2.9%		3.0%-4.0%		4.1%-6.9%		7.0%+	
	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009
Nonexempt Hourly Nonunion	2%	28%	<1%	4%	5%	21%	71%	39%	19%	7%	3%	1%
Nonexempt Salaried	2%	33%	<1%	5%	5%	17%	73%	37%	18%	7%	3%	1%
Exempt Salaried	2%	31%	1%	5%	4%	17%	71%	37%	21%	8%	3%	1%
Officers/Executives	3%	43%	1%	4%	3%	11%	65%	32%	23%	8%	4%	2%

FIGURE 4 Salary Budget Increase Trends

	Nonexempt Hourly Nonunion	Nonexempt Salaried	Exempt Salaried	Officers/Executives
1977	—	8.4%	8.2%	8.4%
1978	—	8.5%	8.4%	8.5%
1979	—	8.2%	8.0%	7.8%
1980	—	10.1%	9.9%	9.7%
1981	—	10.6%	10.5%	10.6%
1982	—	9.1%	9.1%	8.9%
1983	—	6.8%	6.9%	6.9%
1984	—	6.4%	6.5%	6.8%
1985	—	6.2%	6.4%	6.7%
1986	—	5.7%	5.9%	6.3%
1987	—	5.0%	5.2%	5.5%
1988	—	5.1%	5.2%	5.6%
1989	—	5.2%	5.4%	5.7%
1990	—	5.4%	5.5%	5.8%
1991	—	5.0%	5.0%	5.1%
1992	—	4.6%	4.7%	4.8%
1993	—	4.2%	4.3%	4.4%
1994	—	4.0%	4.0%	4.1%
1995	—	3.9%	4.0%	4.1%

(Continued on page 18)

FIGURE 4 Salary Budget Increase Trends (continued)

	Nonexempt Hourly Nonunion	Nonexempt Salaried	Exempt Salaried	Officers/Executives
1996	3.8%	4.0%	4.1%	4.3%
1997	4.1%	4.1%	4.3%	4.5%
1998	4.1%	4.2%	4.5%	4.6%
1999	4.1%	4.2%	4.4%	4.5%
2000	4.3%	4.4%	4.6%	4.8%
2001	4.3%	4.4%	4.6%	4.7%
2002	3.7%	3.7%	3.9%	4.0%
2003	3.5%	3.4%	3.6%	3.6%
2004	3.5%	3.4%	3.6%	3.6%
2005	3.6%	3.6%	3.7%	3.8%
2006	3.7%	3.7%	3.8%	3.9%
2007	3.8%	3.8%	3.9%	4.1%
2008	3.8%	3.8%	3.9%	4.0%
2009	2.3%	2.1%	2.2%	2.0%
2010 Projected	2.8%	2.8%	2.8%	2.8%

FIGURE 5 Total Salary Budget Increases, by Region and Employee Category

	Central			Eastern			Southern			Western		
	Actual 2008	Actual 2009	Projected 2010	Actual 2008	Actual 2009	Projected 2010	Actual 2008	Actual 2009	Projected 2010	Actual 2008	Actual 2009	Projected 2010
Nonexempt Hourly Nonunion	3.7%	2.1%	2.8%	3.7%	2.2%	2.9%	3.8%	2.1%	2.8%	3.8%	2.2%	2.9%
Nonexempt Salaried	3.7%	2.0%	2.8%	3.8%	2.0%	2.8%	3.8%	2.0%	2.8%	3.8%	2.1%	2.8%
Exempt Salaried	3.8%	2.0%	2.8%	3.9%	2.1%	2.9%	3.9%	2.1%	2.9%	4.0%	2.1%	2.9%
Officers/Executives	3.9%	1.8%	2.8%	4.0%	1.9%	2.9%	4.0%	1.9%	2.9%	4.0%	1.8%	2.9%

FIGURE 6 Total Salary Budget Increases, by State

	Actual 2008	Projected 2009	Actual 2009	Projected 2010
National	3.9%	3.9%	2.2%	2.8%
Alabama	3.8%	3.8%	2.1%	2.9%
Alaska	3.7%	3.8%	1.9%	2.9%
Arizona	3.8%	3.9%	1.9%	2.9%
Arkansas	3.7%	3.7%	2.0%	3.0%
California	3.9%	3.9%	2.0%	2.9%
Colorado	3.9%	3.9%	2.0%	2.9%
Connecticut	3.9%	3.9%	1.9%	2.9%
Delaware	3.7%	3.8%	1.9%	2.8%
Florida	3.8%	3.8%	2.0%	2.8%
Georgia	3.8%	3.8%	2.0%	2.9%
Hawaii	3.8%	3.8%	1.9%	3.0%
Idaho	3.7%	3.8%	2.0%	2.9%
Illinois	3.8%	3.8%	1.9%	2.9%
Indiana	3.6%	3.7%	1.9%	2.8%
Iowa	3.8%	3.9%	2.0%	2.8%
Kansas	3.8%	3.8%	2.0%	2.9%
Kentucky	3.7%	3.8%	1.9%	2.8%
Louisiana	3.9%	3.9%	2.2%	3.0%
Maine	3.8%	3.9%	1.9%	3.0%
Maryland	3.8%	3.8%	2.1%	2.9%
Massachusetts	3.8%	3.9%	1.9%	2.9%
Michigan	3.7%	3.8%	1.8%	2.8%
Minnesota	3.7%	3.8%	1.9%	2.8%
Mississippi	3.8%	3.8%	2.0%	3.0%
Missouri	3.8%	3.8%	2.1%	2.9%
Montana	3.7%	3.8%	2.0%	2.7%
Nebraska	3.8%	3.8%	2.1%	2.9%
Nevada	3.8%	3.8%	1.9%	2.9%
New Hampshire	3.7%	3.8%	1.9%	2.9%

(Continued on page 20)

FIGURE 6 Total Salary Budget Increases, by State *(continued)*

	Actual 2008	Projected 2009	Actual 2009	Projected 2010
New Jersey	3.8%	3.8%	2.0%	2.9%
New Mexico	3.9%	3.9%	2.0%	2.9%
New York	3.9%	3.8%	1.9%	2.9%
North Carolina	3.7%	3.7%	1.9%	2.8%
North Dakota	3.9%	4.0%	2.1%	2.8%
Ohio	3.8%	3.8%	1.9%	2.8%
Oklahoma	3.8%	3.8%	2.0%	2.9%
Oregon	3.8%	3.8%	1.9%	2.9%
Pennsylvania	3.8%	3.9%	2.0%	2.9%
Rhode Island	3.7%	3.8%	2.0%	2.9%
South Carolina	3.7%	3.7%	1.9%	2.9%
South Dakota	3.8%	3.9%	2.0%	2.8%
Tennessee	3.7%	3.7%	1.9%	2.9%
Texas	3.9%	4.0%	2.1%	2.9%
Utah	3.8%	3.8%	2.0%	2.8%
Vermont	3.8%	3.8%	2.0%	2.9%
Virginia	3.8%	3.9%	2.0%	2.9%
Washington	3.8%	3.9%	2.1%	2.9%
West Virginia	3.7%	3.8%	2.1%	3.0%
Wisconsin	3.8%	3.8%	1.9%	2.8%
Wyoming	3.9%	3.9%	1.9%	2.8%

FIGURE 7 Total Salary Budget Increases, by Major Metropolitan Area

	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
National	3.9%	3.9%	3.9%	2.2%	2.8%
Atlanta	3.8%	3.8%	3.8%	1.8%	2.8%
Baltimore	3.8%	3.8%	3.8%	1.9%	2.8%
Boston	3.9%	3.9%	3.9%	1.9%	2.9%
Chicago	3.9%	3.8%	3.8%	1.8%	2.8%
Cincinnati	3.7%	3.7%	3.8%	1.9%	2.8%
Cleveland	3.7%	3.8%	3.8%	1.7%	2.9%
Dallas	3.9%	3.8%	3.8%	1.8%	2.9%
Denver	3.8%	3.9%	3.9%	1.9%	2.9%
Detroit	3.7%	3.7%	3.8%	1.6%	2.8%
Houston	4.0%	3.9%	3.9%	1.9%	2.9%
Los Angeles	3.9%	3.8%	3.9%	1.9%	2.9%
Miami	3.8%	3.8%	3.8%	1.7%	2.8%
Minneapolis	3.8%	3.7%	3.7%	1.8%	2.8%
New York	3.9%	3.8%	3.8%	1.9%	2.8%
Philadelphia	3.8%	3.8%	3.9%	2.0%	2.9%
Phoenix	3.8%	3.8%	3.8%	1.8%	2.8%
Pittsburgh	3.8%	3.7%	3.8%	1.9%	2.9%
Portland	3.8%	3.8%	3.8%	2.0%	2.9%
San Diego	3.8%	3.8%	3.9%	1.9%	2.9%
San Francisco	3.9%	3.9%	3.9%	1.8%	2.8%
San Jose	3.8%	3.8%	3.8%	1.6%	2.7%
Seattle	3.9%	3.8%	3.8%	1.9%	2.8%
St. Louis	3.8%	3.7%	3.8%	1.9%	2.8%
Tampa	3.7%	3.8%	3.8%	2.0%	2.8%
Washington, D.C.	4.1%	4.0%	3.9%	2.2%	3.0%

FIGURE 8 Total Salary Budget Increases, by Major Industry Grouping

Historically, the WorldatWork *Salary Budget Survey* has reported summary information for seven key industries. With the launch of *SBS Online*, the online, customizable reporting tool, summary data is presented for all

major industries in which data were reported. Detailed information about these industries and additional subindustries can be accessed through *SBS Online*. See page 55 for details.

	Actual 2008	Projected 2009	Actual 2009	Projected 2010
National	3.9%	3.9%	2.2%	2.8%
Accommodation and Food Services	3.6%	3.7%	1.9%	2.9%
Administrative and Support and Waste Management and Remediation Services	3.7%	3.6%	2.5%	3.1%
Agriculture, Forestry, Fishing and Hunting	3.5%	3.7%	2.2%	2.2%
Arts, Entertainment, and Recreation	4.0%	4.0%	1.6%	2.6%
Construction	4.3%	4.4%	1.9%	3.3%
Consulting, Professional, Scientific & Technical Services	4.3%	4.3%	2.8%	3.3%
Educational Services	3.6%	3.8%	1.8%	1.9%
Finance & Insurance	3.9%	3.9%	2.4%	2.9%
Health Care & Social Assistance	4.2%	4.1%	2.7%	2.8%
Information	3.9%	3.9%	1.7%	2.9%
Management of Companies and Enterprises	3.2%	3.4%	3.1%	2.7%
Manufacturing	3.8%	3.8%	1.8%	2.9%
Mining	4.8%	4.7%	2.4%	3.5%
Public Administration	3.9%	3.5%	2.4%	1.8%
Real Estate, Rental and Leasing	3.5%	3.7%	1.4%	2.6%
Retail Trade	3.5%	3.5%	1.9%	2.7%
Telecommunications	3.7%	3.8%	1.8%	2.8%
Transportation	3.9%	3.7%	1.5%	2.3%
Utilities	4.1%	4.1%	3.0%	3.3%
Wholesale Trade	3.8%	4.0%	1.4%	3.0%
Other Services (except Public Administration)	4.1%	4.4%	2.3%	2.4%

FIGURE 9 Total Salary Budget Increases, by Organization Size

Number of Employees	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
1-499	4.1%	4.3%	4.3%	2.6%	3.1%
500-2,499	3.9%	3.9%	3.9%	2.3%	2.8%
2,500-9,999	3.8%	3.9%	3.8%	2.0%	2.8%
10,000-19,999	3.7%	3.8%	3.8%	1.9%	2.7%
20,000+	3.7%	3.7%	3.6%	1.9%	2.7%

FIGURE 10 Total Salary Budget Increases, by Revenue

Revenue for 2008	Actual 2008	Projected 2009	Actual 2009	Projected 2010
Up to \$30 million	4.1%	4.1%	2.6%	3.1%
More than \$30 million to \$100 million	4.2%	4.2%	2.4%	3.1%
More than \$100 million to \$300 million	4.0%	4.0%	2.4%	2.9%
More than \$300 million to \$600 million	3.9%	4.0%	2.4%	2.9%
More than \$600 million to \$1 billion	3.9%	3.9%	2.1%	2.9%
More than \$1 billion to \$3 billion	3.9%	3.9%	2.1%	2.8%
More than \$3 billion to \$5 billion	3.8%	3.8%	2.0%	2.8%
More than \$5 billion to \$8 billion	3.9%	3.7%	1.9%	2.8%
More than \$8 billion to \$10 billion	3.6%	3.7%	2.1%	2.8%
More than \$10 billion	3.7%	3.7%	1.9%	2.8%

Promotional Increases

FIGURE 11 Promotional Increase Budgets

	2007 (n=2,179)	2008 (n=2,321)	2009 (n=2,467)
Percent of organizations with a separate promotional increase budget	31%	32%	33%
Percent without a separate promotional increase budget	69%	68%	67%

FIGURE 12 Salary Budget Increases, by Existence of Separate Promotional Increase Budget

	All Respondents		Promotional Increases Are a Separate Budget Item		Promotional Increases Are Not a Separate Budget Item	
	Actual 2009	Projected 2010	Actual 2009	Projected 2010	Actual 2009	Projected 2010
General Increase/COLA	1.2%	1.6%	0.8%	1.5%	1.3%	1.6%
Merit Increase	1.9%	2.7%	2.0%	2.7%	1.9%	2.6%
Other Increase (not promotional)	0.9%	0.9%	0.7%	0.8%	1.0%	1.0%
Total Increase	2.2%	2.8%	2.2%	3.0%	2.2%	2.8%

FIGURE 13 Promotional Increases

	2007			2008			2009		
	n	Mean	Median	n	Mean	Median	n	Mean	Median
Percentage of Employees Receiving Promotional Increases	1,680	8.1%	7.9%	1,829	7.1%	6.0%	—	—	—
Budgeted Percent of Total Base Salaries	567	1.2%	1.0%	626	1.4%	1.0%	649	1.1%	0.5%
Percentage of the Promoted Employee's Base Salary	1,727	8.4%	8.0%	1,850	8.0%	8.0%	—	—	—

Percent of Employees Receiving a Base Salary Increase

FIGURE 14 Percent of Employees Receiving a Base Salary Increase in 2009, by Employee Category

	Percent of Employees Receiving an Increase in 2009	Percent of Employees Receiving an Increase Is ... than 2008		
		Larger	Similar	Smaller
Nonexempt Hourly Nonunion	81%	4%	74%	22%
Nonexempt Salaried	80%	4%	72%	24%
Exempt Salaried	79%	4%	68%	28%
Officers/Executives	77%	5%	71%	24%

FIGURE 15 Percent of Employees Receiving a Base Salary Increase in 2009, by Employee Category and Region

	Central	Eastern	Southern	Western
Nonexempt Hourly Nonunion	81%	79%	79%	78%
Nonexempt Salaried	80%	81%	78%	77%
Exempt Salaried	79%	78%	78%	77%
Officers/Executives	77%	77%	75%	75%

Merit Increase Awards

FIGURE 16 Merit Increases Awarded, by Performance Category

	High Performers	Middle Performers	Low Performers Receiving a Merit Increase	Low Performers Receiving No Merit Increase
Percentage of employees rated in this category for 2008	23%	67%	8%	3%
Average merit increase awarded to this 2008 performance category	4.5%	3.1%	2.0%*	—
Percentage of employees estimated to be rated in this category for 2009	22%	67%	7%	4%
Average merit increase estimated for this 2009 performance category	3.4%	2.3%	1.7%*	—

*Because respondents were asked to share data for low performers receiving a merit increase separate from those not receiving an increase, this figure does not include zero-percent responses. It is likely that the average for low performers would be slightly lower if all data for low performers was calculated together, including zero-percent responses.

Compensation Philosophy

Figure 17 reveals data regarding the compensation philosophy of responding organizations. For the purpose of the survey, an organization's compensation

philosophy is defined as a statement regarding where the organization prefers to pay its employees in relation to the market rate of pay.

FIGURE 17 Compensation Philosophy, by Employee Category

	n	To Pay Below the Market	To Pay At the Market	To Pay Above the Market	No Formal Compensation Philosophy
Nonexempt Hourly Nonunion	2,012	3%	83%	6%	8%
Nonexempt Salaried	1,339	3%	86%	6%	6%
Exempt Salaried	2,502	3%	83%	8%	6%
Officers/Executives	2,327	3%	76%	14%	7%

Lump-Sum Awards

A lump-sum award is defined as an increase in pay that is made in the form of a single cash payment. Lump-sum awards often are used in one of three circumstances:

- When an employer does not want to increase the employee's base pay due to budget constraints

- When an employee is reaching or exceeding the maximum of his/her salary range
- When an employer is trying to give the employee more buying power at a specific point in time.

FIGURE 18 Lump-Sum Awards, by Employee Category

	Percent of Companies Giving Lump-Sum Awards	Percent of Employees Receiving Lump-Sum Awards
Nonexempt Hourly Nonunion	40%	12%
Nonexempt Salaried	41%	10%
Exempt Salaried	46%	11%
Officers/Executives	29%	21%

Salary Structure Adjustments

An organization's salary structure is a hierarchy of pay ranges with established minimums and maximums. Organizations frequently apply control points (often the midpoint) within each salary range. The collection of those control points determines the

pay line. As a general rule, the numbers displayed in Figure 22 refer to the percent increase in the salary structure pay line encompassing all salary range control points.

FIGURE 19 Salary Structure Increases, by Employee Category

	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
Nonexempt Hourly Nonunion	2.5%	2.5%	2.6%	1.5% (n=1,458)	1.8% (n=1,227)
Nonexempt Salaried	2.6%	2.5%	2.7%	1.5% (n=1,012)	1.8% (n=845)
Exempt Salaried	2.6%	2.5%	2.7%	1.5% (n=1,875)	1.8% (n=1,555)
Officers/Executives	2.6%	2.6%	2.8%	1.4% (n=1,464)	1.8% (n=1,243)

FIGURE 19A 2009 Salary Structure Increase Data: Most Common Responses

	Nonexempt Hourly Nonunion (Mean: 1.5%)	Nonexempt Salaried (Mean: 1.5%)	Exempt Salaried (Mean: 1.5%)	Officers/Executives (Mean: 1.4%)
3.0% increase	12%	13%	12%	12%
2.5% increase	7%	8%	8%	6%
2.0% increase	11%	10%	11%	9%
0.0% increase	46%	43%	45%	52%

FIGURE 19B Projected 2010 Salary Structure Increase Data: Most Common Responses

	Nonexempt Hourly Nonunion (Mean: 1.8%)	Nonexempt Salaried (Mean: 1.8%)	Exempt Salaried (Mean: 1.8%)	Officers/Executives (Mean: 1.8%)
3.0% increase	17%	18%	17%	18%
2.5% increase	10%	13%	11%	10%
2.0% increase	25%	25%	24%	23%
0.0% increase	29%	26%	27%	31%

FIGURE 20 Organizations Reporting No Salary Structure Increase (0%), by Employee Category

	Actual 2007	Actual 2008	Projected 2009	Actual 2009		Projected 2010	
				n	%	n	%
Nonexempt Hourly Nonunion	15%	17%	7%	1,458	46%	1,227	29%
Nonexempt Salaried	13%	14%	5%	1,012	43%	845	26%
Exempt Salaried	13%	15%	6%	1,875	45%	1,555	27%
Officers/Executives	16%	18%	8%	1,464	52%	1,243	31%

FIGURE 21 Number of Months Since Last Increase if No Increase was Reported (0% or Blank) and Most Common Responses

	n	Mean	Median	Frequency of Response			
				12 months	18 months	24 months	36 months
Nonexempt Hourly Nonunion	556	17.1	12.0	56%	5%	12%	4%
Nonexempt Salaried	352	16.2	12.0	58%	4%	14%	3%
Exempt Salaried	688	17.0	12.0	55%	4%	14%	4%
Officers/Executives	611	16.7	12.0	56%	4%	13%	4%

FIGURE 22 Salary Structure Trends

	Nonexempt Hourly Nonunion	Nonexempt Salaried	Exempt Salaried	Officers/Executives
1992	—	3.0%	3.2%	3.1%
1993	—	2.7%	2.8%	2.7%
1994	—	2.4%	2.5%	2.5%
1995	—	2.3%	2.4%	2.4%
1996	2.7%	2.8%	2.9%	3.0%
1997	2.5%	2.5%	2.7%	2.6%
1998	2.6%	2.7%	2.9%	2.7%
1999	2.6%	2.7%	2.9%	2.7%
2000	2.8%	2.8%	3.0%	2.9%
2001	3.0%	3.1%	3.2%	3.0%
2002	2.3%	2.4%	2.5%	2.4%
2003	2.0%	2.3%	2.1%	2.2%
2004	1.9%	2.0%	2.0%	2.0%
2005	2.1%	2.2%	2.2%	2.2%
2006	2.5%	2.6%	2.6%	2.7%
2007	2.5%	2.6%	2.6%	2.6%
2008	2.5%	2.5%	2.5%	2.6%
2009	1.5%	1.5%	1.5%	1.4%
2010 Projected	1.8%	1.8%	1.8%	1.8%

FIGURE 23 Salary Structure Increases, by Region and Employee Category

	Central		Eastern		Southern		Western	
	Actual 2009	Projected 2010						
Nonexempt Hourly Nonunion	1.4%	1.8%	1.4%	1.8%	1.4%	1.8%	1.4%	1.8%
Nonexempt Salaried	1.5%	1.8%	1.5%	1.8%	1.5%	1.9%	1.5%	1.8%
Exempt Salaried	1.5%	1.9%	1.4%	1.9%	1.5%	1.9%	1.5%	1.8%
Officers/Executives	1.3%	1.8%	1.3%	1.8%	1.4%	1.8%	1.3%	1.8%

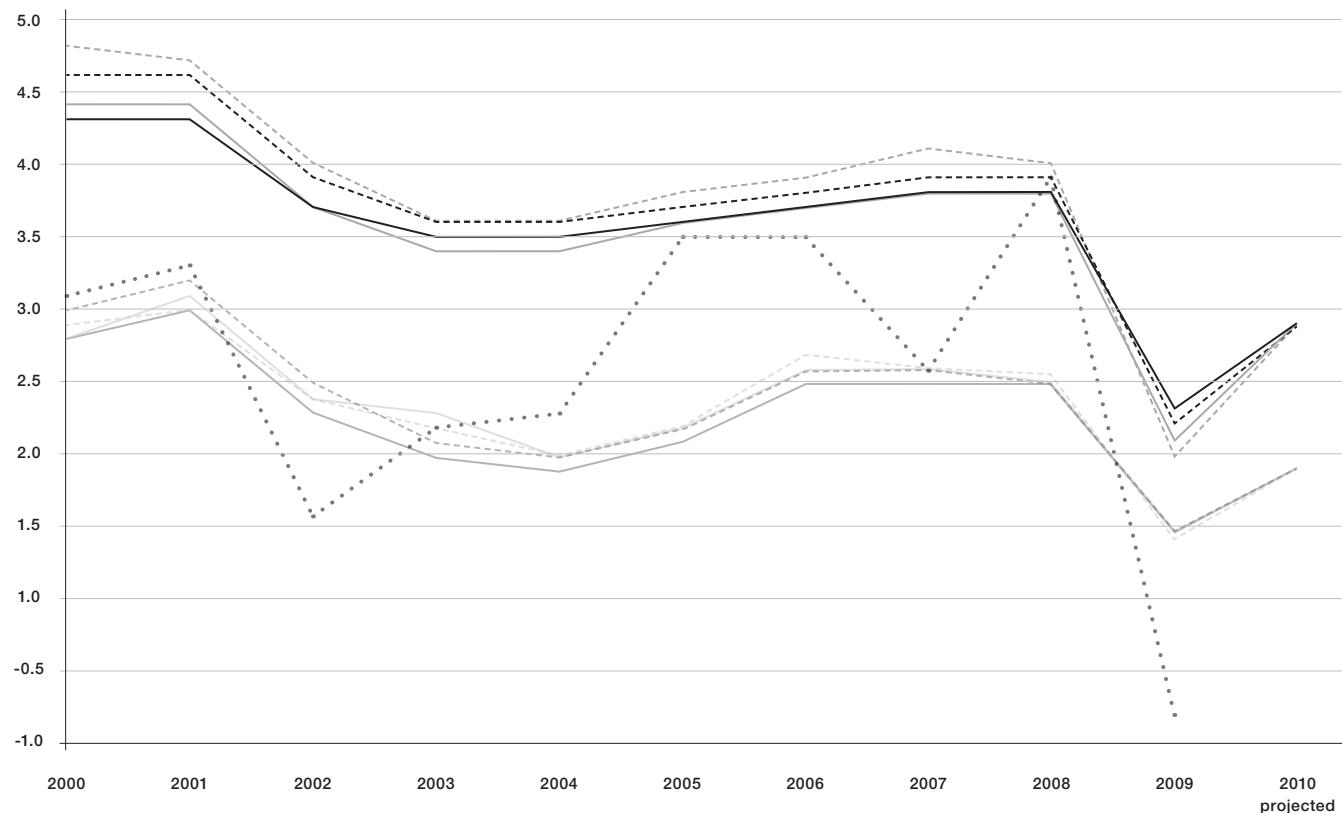
FIGURE 24 10-Year Perspective: Salary Budget and Structure Increases

		Salary Structure Increases										
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 projected
—	Nonexempt Hourly Nonunion	2.8%	3.0%	2.3%	2.0%	1.9%	2.1%	2.5%	2.5%	2.5%	1.5%	1.8%
—	Nonexempt Salaried	2.8%	3.1%	2.4%	2.3%	2.0%	2.2%	2.6%	2.6%	2.5%	1.5%	1.8%
- - -	Exempt Salaried	3.0%	3.2%	2.5%	2.1%	2.0%	2.2%	2.6%	2.6%	2.5%	1.5%	1.8%
- - -	Officers/Executives	2.9%	3.0%	2.4%	2.2%	2.0%	2.2%	2.7%	2.6%	2.6%	1.4%	1.8%

		Salary Budget Increases										
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 projected
—	Nonexempt Hourly Nonunion	4.3%	4.3%	3.7%	3.5%	3.5%	3.6%	3.7%	3.8%	3.8%	2.3%	2.8%
—	Nonexempt Salaried	4.4%	4.4%	3.7%	3.4%	3.4%	3.6%	3.7%	3.8%	3.8%	2.1%	2.8%
- - -	Exempt Salaried	4.6%	4.6%	3.9%	3.6%	3.6%	3.7%	3.8%	3.9%	3.9%	2.2%	2.8%
- - -	Officers/Executives	4.8%	4.7%	4.0%	3.6%	3.6%	3.8%	3.9%	4.1%	4.0%	2.0%	2.8%

		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 projected
.....	Consumer Price Index (CPI)	3.1%	3.3%	1.6%	2.2%	2.3%	3.5%	3.5%	2.6%	3.9%	-0.7%	—

Note: The Figure 24 tables and corresponding graph show the relationship between salary structure increases, salary budget increases and the U.S. CPI for each employment category from 2000 to 2009. (CPI as reported by U.S. Bureau of Labor Statistics for all urban consumers for 12 months ending April 2009, www.bls.gov.)



Variable Pay

Variable pay is the percentage of payroll established by management to grant to employees for performance-based, lump-sum, short-term cash awards during the year. Included in this calculation are payments provided under a formal plan, such as organizationwide awards,

unit/strategic business unit (SBU) awards and/or individual incentive awards. (Specific salesforce incentive awards and cash awards for recognition are excluded from the variable pay data.)

FIGURE 25 Use of Variable Pay

	2007	2008	2009
Percent of Organizations Using Variable Pay	80%	81%	80%
Percent Not Using Variable Pay	20%	19%	20%

FIGURE 26 Types of Variable Pay Programs

Combination Awards Based on Both Organization/ Unit Success and Individual Performance	69%
Organizationwide Awards	29%
Individual Incentive Awards	26%
Unit/Strategic Business Unit Awards	20%

FIGURE 27 Impact of Variable Pay on Base Salary Budget Recommendations

	Nonexempt Hourly Nonunion (n=1,376)	Nonexempt Salaried (n=993)	Exempt Salaried (n=1,854)	Officers/ Executives (n=1,762)
No Impact	80%	80%	70%	66%
Some Impact	18%	19%	27%	26%
Significant Impact	2%	2%	3%	7%

FIGURE 28 Variable Pay Programs, 2008-2010

National	Nonexempt Hourly Nonunion		Nonexempt Salaried		Exempt Salaried		Officers/ Executives	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
2008								
2008 Average Percent Budgeted	5.4%	5.0%	5.8%	5.0%	12.4%	11.0%	34.6%	31.4%
2008 Average Percent Paid	5.0%	4.0%	5.4%	5.0%	11.7%	10.0%	32.8%	27.0%
Percent of Employees Eligible in 2008 for Variable Pay	89%	100%	91%	100%	81%	100%	94%	100%
Percent of Eligible Employees Actually Paid Variable Pay for 2008	80%	98%	79%	98%	76%	95%	84%	100%
2009								
2009 Average Percent Budgeted	5.0%	4.5%	5.1%	5.0%	11.5%	10.0%	31.8%	30.0%
2009 Projected Percent Paid	4.3%	3.8%	4.6%	4.0%	10.5%	10.0%	29.0%	27.0%
2010								
2010 Projected Percent Budgeted	5.1%	5.0%	5.4%	5.0%	12.0%	11.0%	33.5%	30.7%

FIGURE 29 2008-2010 Variable Pay Programs, by Region

	Nonexempt Hourly Nonunion		Nonexempt Salaried		Exempt Salaried		Officers/ Executives	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
Eastern								
2008								
2008 Average Percent Budgeted	5.2%	5.0%	5.6%	5.0%	13.0%	12.0%	36.9%	35.0%
2008 Average Percent Paid	5.0%	4.0%	5.4%	5.0%	12.4%	10.0%	35.6%	30.0%
Percent of Employees Eligible in 2008 for Variable Pay	88%	100%	90%	100%	81%	100%	94%	100%
Percent of Eligible Employees Actually Paid Variable Pay for 2008	80%	98%	79%	97%	77%	95%	85%	100%
2009								
2009 Average Percent Budgeted	4.9%	4.0%	5.2%	5.0%	12.0%	11.5%	33.6%	32.1%
2009 Projected Percent Paid	4.5%	4.0%	4.5%	4.0%	11.3%	10.0%	31.5%	30.0%
2010								
2010 Projected Percent Budgeted	5.1%	5.0%	5.5%	5.0%	12.7%	12.0%	35.3%	35.0%

	Nonexempt Hourly Nonunion		Nonexempt Salaried		Exempt Salaried		Officers/ Executives	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
Central								
2008								
2008 Average Percent Budgeted	5.4%	5.0%	5.5%	5.0%	13.0%	12.0%	37.0%	35.0%
2008 Average Percent Paid	5.0%	4.0%	5.2%	5.0%	11.9%	10.0%	34.3%	30.0%
Percent of Employees Eligible in 2008 for Variable Pay	89%	100%	91%	100%	81%	100%	94%	100%
Percent of Eligible Employees Actually Paid Variable Pay for 2008	80%	98%	79%	98%	76%	95%	84%	100%
2009								
2009 Average Percent Budgeted	5.0%	5.0%	5.0%	5.0%	12.0%	11.0%	33.6%	31.0%
2009 Projected Percent Paid	4.4%	3.5%	4.4%	4.0%	11.0%	10.0%	30.7%	30.0%
2010								
2010 Projected Percent Budgeted	5.1%	5.0%	5.2%	5.0%	12.5%	12.0%	35.3%	35.0%

(Continued on page 34)

FIGURE 29 2008-2010 Variable Pay Programs, by Region (continued)

	Nonexempt Hourly Nonunion		Nonexempt Salaried		Exempt Salaried		Officers/ Executives	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
Southern								
2008								
2008 Average Percent Budgeted	5.4%	5.0%	5.7%	5.0%	13.0%	12.0%	37.8%	35.0%
2008 Average Percent Paid	5.1%	4.0%	5.3%	5.0%	12.2%	10.0%	35.3%	30.0%
Percent of Employees Eligible in 2008 For Variable Pay	88%	100%	91%	100%	80%	100%	95%	100%
Percent of Eligible Employees Actually Paid Variable Pay for 2008	79%	98%	81%	98%	77%	95%	86%	100%
2009								
2009 Average Percent Budgeted	5.0%	4.0%	5.1%	5.0%	11.9%	11.0%	34.7%	33.0%
2009 Projected Percent Paid	4.6%	4.0%	4.6%	4.0%	11.2%	10.0%	32.0%	30.0%
2010								
2010 Projected Percent Budgeted	5.1%	5.0%	5.4%	5.0%	12.7%	12.0%	36.9%	35.0%

	Nonexempt Hourly Nonunion		Nonexempt Salaried		Exempt Salaried		Officers/ Executives	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
Western								
2008								
2008 Average Percent Budgeted	5.5%	5.0%	5.9%	5.0%	13.3%	12.0%	38.0%	35.0%
2008 Average Percent Paid	5.2%	4.0%	5.5%	5.0%	12.3%	10.0%	35.5%	30.0%
Percent of Employees Eligible in 2008 for Variable Pay	89%	100%	90%	100%	81%	100%	95%	100%
Percent of Eligible Employees Actually Paid Variable Pay for 2008	81%	98%	81%	98%	77%	95%	85%	100%
2009								
2009 Average Percent Budgeted	5.1%	5.0%	5.2%	5.0%	12.1%	11.0%	34.2%	34.5%
2009 Projected Percent Paid	4.5%	4.0%	4.6%	4.0%	11.2%	10.0%	31.9%	30.0%
2010								
2010 Projected Percent Budgeted	5.2%	5.0%	5.5%	5.0%	12.9%	12.0%	36.5%	35.0%

Cost Containment/Reduction Strategies

FIGURE 30 Cost Containment/Reduction Strategies Used in Past 12 Months

	Nonexempt Hourly Nonunion	Nonexempt Salaried	Exempt Salaried	Officers/Executives
Mandatory reduction in force	42%	29%	54%	27%
Hiring freeze	40%	26%	51%	33%
Wage freeze/no pay increases	32%	25%	49%	51%
Limit/eliminate overtime	49%	26%	7%	4%
Increase employee share of health-care premiums	22%	13%	27%	23%
Reduce/suspend 401(k) or 403(b) matches	12%	8%	15%	14%
Voluntary reduction in force	11%	8%	13%	8%
Furloughs	12%	6%	9%	6%
Reduction in pay/pay cuts	5%	4%	9%	9%
Voluntary unpaid time off	9%	5%	8%	5%
Freeze or close pension plans	4%	3%	5%	5%

Note: Respondents were asked to check all strategies used in their organization by employee category. Not all organizations have all types of employees and not all strategies typically apply to every employee group.

FIGURE 31 Most Common Cost Containment/Reduction Strategies Used in Past 12 Months, by Selected Industries

	All Respondents	Finance & Insurance	Manufacturing	Health Care	Retail	Transportation	Information	Consulting/Professional/Scientific/Technical Services
Nonexempt Hourly Nonunion								
Limit/eliminate overtime	49%	42%	51%	74%	55%	40%	37%	30%
Mandatory reduction in force (RIF)	42%	29%	52%	44%	53%	35%	54%	32%
Hiring freeze	40%	26%	46%	42%	34%	40%	40%	31%
Wage freeze/no pay increases	32%	20%	42%	26%	39%	44%	43%	22%
Nonexempt Salaried								
Mandatory reduction in force (RIF)	29%	30%	45%	8%	24%	25%	27%	25%
Hiring freeze	26%	19%	39%	8%	19%	37%	19%	22%
Wage freeze/no pay increases	25%	17%	40%	7%	23%	23%	21%	23%
Exempt Salaried								
Mandatory reduction in force (RIF)	54%	51%	67%	40%	59%	52%	62%	51%
Hiring freeze	51%	37%	57%	41%	52%	64%	50%	46%
Wage freeze/no pay increases	49%	39%	59%	33%	56%	75%	56%	41%
Officers and Executives								
Wage freeze/no pay increases	51%	56%	57%	37%	54%	74%	67%	41%
Hiring freeze	33%	29%	39%	19%	29%	42%	36%	27%
Mandatory reduction in force (RIF)	27%	30%	33%	15%	40%	19%	68%	18%

Note: Not all organizations have all types of employees.

FIGURE 32 2009 Actual Total Salary Budget Increases for Those Reporting Use of Common Cost Containment/Reduction Strategies in the Past 12 Months

	Mandatory Reduction in Force	Hiring Freeze	Wage Freeze
Nonexempt Hourly Nonunion	1.8%	1.9%	0.8%
Nonexempt Salaried	1.6%	1.6%	0.8%
Exempt Salaried	1.7%	1.8%	0.9%
Officers/Executives	1.2%	1.3%	0.7%

Attraction and Retention Practices

FIGURE 33 Programs Used to Attract and Retain Employees

	2005 (n=2,286)	2006 (n=2,251)	2007 (n=2,136)	2008 (n=2,288)	2009 (n=2,209)
Sign-on/hiring bonus	64%	69%	70%	70%	64%
Employee referral bonus	63%	65%	66%	69%	66%
Market adjustments/increase to base salary	60%	64%	65%	65%	37%
Flexible work schedules	—	—	62%	63%	59%
Flextime	—	—	—	51%	46%
Compressed workweek	—	—	—	27%	26%
Telecommuting/telework	—	—	30%	42%	39%
Job sharing	—	12%	14%	13%	11%
Spot bonus (individual)	43%	45%	46%	45%	39%
Retention/stay bonus	30%	35%	38%	38%	34%
Part-time employment with benefits	—	28%	32%	37%	33%
Paying above market	28%	30%	29%	31%	21%
Stock option program	25%	24%	23%	22%	20%
Stock grant programs	10%	16%	21%	20%	20%
Project milestone/completion bonus	17%	18%	21%	18%	15%
Special cash bonus/group incentives	19%	20%	20%	19%	15%
Separate salary structures	12%	13%	15%	15%	11%
Exempt overtime pay or time off	15%	13%	14%	14%	11%
Larger merit increase budgets	9%	10%	11%	9%	3%
Phased retirement	—	4%	6%	6%	5%
Paid sabbaticals	3%	2%	3%	3%	2%

— Program was not an option in the survey questionnaire.

Global Comparison: Salary Increases vs. Rates of Inflation

The WorldatWork *Salary Budget Survey* does not collect information about salary budget increases in countries other than the United States and Canada. The following table was provided by Executive Resources Ltd. (ERL) and includes global comparisons of average increase and inflation information for 69

countries within four major regions. The information was collected from 7,000 ERL clients and includes increases that were awarded in 2009 and projections for 2010 in four categories: executive, management, professional and employee. Increase amounts include merit and inflation.

FIGURE 34 International Remuneration: 2009-10 Increase Projections

	2009		2010 Increases Planned				
	Average Increase	Inflation (2nd Quarter)	Inflation Projected	Executive	Management	Professional	Employee
Europe							
Austria	3.7	1.3	1.8	3.5	3.0	2.7	2.5
Belgium	3.4	1.2	1.6	3.2	2.9	2.8	2.6
Cyprus	4.1	2.8	3.1	5.6	5.2	4.9	4.4
Czech Republic	5.3	3.1	3.4	5.8	5.4	5.2	5.1
Denmark	4.5	2.2	2.7	4.4	4.1	3.6	3.4
Estonia	6.5	3.1	4.4	6.5	5.9	5.8	5.2
Euro Zone	3.6	1.2	1.6	3.2	3.0	2.8	2.6
Finland	3.7	1.4	1.6	3.4	3.1	3.0	2.9
France	3.7	1.1	1.5	3.3	3.0	3.0	2.9
Germany	4.2	1.7	1.9	4.0	3.6	3.4	3.2
Greece	3.6	1.9	2.2	5.2	4.8	4.4	4.1
Hungary	5.4	3.2	3.6	6.5	6.1	6.0	5.8
Iceland	12.5	10.7	12.6	14.7	14.5	14.1	14.0
Irish Republic	3.1	0.3	0.6	2.7	2.2	2.0	1.7
Italy	4.0	1.5	1.7	3.8	3.7	3.6	3.1
Latvia	10.2	8.1	8.9	11.5	10.3	10.1	10.0
Lithuania	8.8	7.4	7.0	9.5	9.2	9.1	9.0
Luxembourg	3.1	0.5	0.7	2.8	2.6	2.2	2.1
Netherlands	5.6	2.4	2.5	4.8	4.4	4.2	4.0

(Continued on page 39)

FIGURE 34 International Remuneration: 2009-10 Increase Projections (continued)

	2009		2010 Increases Planned				
	Average Increase	Inflation (2nd Quarter)	Inflation Projected	Executive	Management	Professional	Employee
Norway	4.5	2.3	2.6	5.0	4.8	4.5	4.2
Poland	5.1	3.3	3.5	5.7	5.2	5.0	4.8
Portugal	2.4	0.1	0.3	2.5	2.3	2.2	2.1
Russia	16.3	13.3	13.7	15.8	15.5	15.1	14.8
Slovak Republic	4.0	2.7	2.9	5.3	5.1	4.9	4.7
Slovenia	3.8	1.3	1.4	3.5	3.3	3.2	2.8
Spain	2.7	0.2	0.4	3.7	3.2	3.1	3.0
Sweden	2.8	0.3	0.6	3.8	3.3	3.3	3.0
Switzerland	2.9	0.5	0.7	3.9	3.4	3.2	3.1
Ukraine	18.8	17.1	18.4	21.0	20.5	20.3	19.4
United Kingdom	4.5	2.2	2.4	4.5	4.0	3.8	3.3
Asia-Pacific							
Australia	4.5	2.6	2.8	4.2	4.1	4.0	3.8
Bangladesh	8.5	7.5	7.8	9.8	9.5	9.3	9.1
China	8.6	6.0	6.3	8.7	8.6	8.2	7.9
Hong Kong	3.7	1.4	1.8	4.8	4.4	4.1	3.8
India	8.6	6.5	6.8	8.5	8.3	8.2	5.7
Indonesia	9.5	7.2	7.6	10.6	10.1	9.8	9.7
Japan	2.1	0.5	0.6	3.5	3.2	3.1	3.0
Korea (South)	5.6	3.5	3.6	5.5	5.2	5.1	4.8
Malaysia (pen.)	5.4	3.6	3.8	5.6	5.2	4.8	4.5
New Zealand	4.9	3.0	3.3	5.4	5.1	4.9	4.5
Pakistan	19.9	18.2	18.7	20.5	19.9	19.4	19.1
Philippines	6.3	4.9	5.2	7.7	7.2	7.1	6.8
Singapore	3.1	1.7	2.1	4.5	4.2	4.1	3.7
Sri Lanka	16.2	15.4	16.1	18.5	18.1	17.8	17.5
Taiwan	2.8	0.2	0.3	3.5	3.2	3.0	2.9
Thailand	3.8	1.1	1.4	4.5	4.2	4.1	3.8
Vietnam	13.2	11.3	11.8	14.2	13.8	13.5	13.1

(Continued on page 40)

FIGURE 34 International Remuneration: 2009-10 Increase Projections (continued)

	2009		2010 Increases Planned				
	Average Increase	Inflation (2nd Quarter)	Inflation Projected	Executive	Management	Professional	Employee
Africa/Middle East							
Bahrain	8.5	6.2	6.4	8.3	7.9	7.5	6.9
Egypt	13.7	12.2	12.5	14.6	14.1	14.0	13.8
Israel	5.6	3.5	3.7	6.0	5.3	5.2	4.9
Kenya	22.3	20.1	20.6	22.5	22.1	21.7	20.7
Nigeria	16.5	14.5	14.3	16.4	16.0	15.8	15.3
Saudia Arabia	8.1	6.1	6.3	8.5	8.2	7.7	7.5
South Africa	10.1	8.6	8.7	10.4	10.1	9.8	9.4
Turkey	8.4	6.3	6.4	8.6	8.2	8.0	7.8
UAE	5.8	2.2	2.4	4.6	4.2	4.0	3.8
Zimbabwe	232,000.0	231,000.0	232,453.0	234,524.0	233,676.0	233,275.0	231,454.0
Latin America							
Argentina	8.5	6.4	6.8	8.5	8.2	8.0	7.8
Brazil	7.4	5.6	5.8	7.8	6.9	6.5	6.0
Chile	7.8	5.2	5.4	7.7	6.8	6.5	6.0
Colombia	8.5	6.2	6.5	8.7	8.2	8.1	7.8
Costa Rica	12.3	11.1	11.3	13.6	13.1	12.8	12.5
Ecuador	5.0	9.6	9.8	12.1	11.8	11.6	11.2
Guatemala	8.6	7.8	7.6	9.8	9.2	9.1	8.8
Mexico	8.0	6.2	6.1	8.8	8.2	8.1	7.6
Panama	3.4	4.8	4.7	6.9	6.5	6.2	6.0
Peru	5.5	4.6	4.8	6.6	6.3	6.1	5.8
Puerto Rico	9.8	6.2	6.4	8.4	8.1	7.8	7.6
Venezuela	30.4	29.1	20.8	23.0	22.7	22.4	22.1

Notes:

- 1 A previous off cycle survey was issued in January 2009 due to the softening of the world economy.
- 2 Merit salary survey data for 2009 and 2010 (newly projected) was obtained from over 7,000 ERL clients and general survey participants. The 2009 revision was conducted in May 2009.
- 3 In higher inflation countries, increases may be given more frequently than annual.
- 4 CPI data provided by The World Bank, IMF, the London School of Economics, Barclays Bank and the Economist Intelligence Unit.
- 5 Sector-specific increases are available upon request for a nominal fee (e.g., bio-tech, engineering and construction, high-tech, nongovernmental organizations, pharmaceutical, professional services).
- 6 A total of 71 countries are listed, but data is available for another 62 countries. Specific labor markets and/or sectors are available for \$150 per location (e.g. Brazil-Rio de Janeiro, Sao Paulo and Brazilia).
- 7 Three additional survey points were added in 2008: Euro Zone, Iceland and Ukraine.



Executive Summary

Canada

Aggregating all Canadian employee categories, regions and industries, the average actual salary budget increase is 2.4 percent in 2009, down from 3.9 percent in 2008. The *2009-2010 Salary Budget Survey* reports data from more than 690,000 Canadian employees from 208 organizations. Collected in April 2009, this data represents a broad range of industries across all provinces of Canada. Although WorldatWork reports aggregated data for as few as five organizations, data corresponding to larger sample sizes will have stronger statistical power and validity. Because of possible statistical weakness, some caution should be exercised when using data points contained in this report which have been aggregated from relatively few respondents.

Salary Budget Increases

FIGURE C1 Salary Budget Increases, by Type of Increase

	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
General Increase/COLA	2.5% (n=167)	2.4% (n=184)	2.5% (n=168)	1.8% (n=220)	1.8% (n=154)
Merit Increase (not promotional)	3.4% (n=600)	3.4% (n=726)	3.4% (n=636)	2.1% (n=562)	2.4% (n=446)
Other Increase	1.5% (n=172)	1.1% (n=178)	1.4% (n=133)	1.0% (n=123)	1.6% (n=72)
Total Increase	4.0% (n=695)	3.9% (n=801)	3.9% (n=710)	2.4% (n=690)	2.7% (n=542)

Note: "General/COLA," "Merit" and "Other" do not add to the "Total Increase" because not every organization provides all three types of increase. The *n*'s represent the number of responses for each type of increase, which may include multiple responses if each respondent reports for more than one employee category for that type of increase.

FIGURE C2 Total Salary Budget Increases, by Employee Category

	Salary Budget Increases (zeros included)					Number of Months Between Increases		
	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010	Actual 2008	Actual 2009	Projected 2010
Nonmanagement Hourly Nonunion	3.6%	3.8%	3.7%	2.5%	2.7%	11.9	12.0	12.5
Nonmanagement Salaried	4.0%	3.8%	3.9%	2.5%	2.7%	12.0	12.0	12.4
Management Salaried	4.0%	3.9%	3.9%	2.4%	2.8%	12.0	12.0	12.4
Officers/Executives	4.1%	3.9%	4.0%	2.2%	2.7%	12.0	12.1	12.4

	Salary Budget Increases (zeros not included)				
	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
Nonmanagement Hourly Nonunion	3.7%	3.8%	3.7%	3.4%	3.2%
Nonmanagement Salaried	4.0%	4.0%	3.9%	3.2%	3.1%
Management Salaried	4.0%	4.0%	4.0%	3.3%	3.2%
Officers/Executives	4.2%	4.1%	4.1%	3.3%	3.1%

FIGURE C3 Salary Budget Trends

	Nonmanagement Hourly Nonunion	Nonmanagement Salaried	Management Salaried	Officers/Executives
1982	—	11.7%	11.7%	10.7%
1983	—	6.8%	6.8%	5.5%
1984	—	5.7%	5.7%	5.8%
1985	—	5.2%	5.5%	5.8%
1986	—	5.1%	5.6%	5.8%
1987	—	4.9%	5.1%	5.2%
1988	—	5.4%	5.8%	6.0%
1989	—	5.8%	5.9%	6.0%
1990	—	6.2%	6.3%	6.4%
1991	—	5.5%	5.5%	5.5%
1992	—	3.7%	3.6%	3.3%
1993	—	2.5%	2.4%	2.3%
1994	—	2.1%	2.1%	2.1%
1995	—	2.4%	2.3%	2.5%
1996	2.7%	3.0%	3.0%	3.3%
1997	2.8%	3.0%	3.0%	3.3%
1998	3.3%	3.7%	3.9%	4.1%
1999	3.1%	3.6%	3.7%	3.6%
2000	3.5%	3.8%	3.9%	4.1%
2001	3.5%	4.1%	4.2%	4.4%
2002	3.2%	3.5%	3.6%	3.8%
2003	3.2%	3.5%	3.5%	4.0%
2004	3.2%	3.4%	3.4%	3.7%
2005	3.4%	3.5%	3.4%	3.5%
2006	3.7%	3.8%	3.8%	4.0%
2007	3.6%	4.0%	4.0%	4.1%
2008	3.8%	3.8%	3.9%	3.9%
2009	2.5%	2.5%	2.4%	2.2%
2010 Projected	2.7%	2.7%	2.8%	2.7%

FIGURE C4 Salary Budget Increases, by Province

	Nonmanagement Hourly Nonunion		Nonmanagement Salaried		Management Salaried		Officers/Executives	
	Actual 2009	Projected 2010	Actual 2009	Projected 2010	Actual 2009	Projected 2010	Actual 2009	Projected 2010
Alberta	2.4%	2.6%	2.3%	2.5%	2.3%	2.6%	2.0%	2.4%
British Columbia	2.2%	2.4%	2.3%	2.4%	2.3%	2.4%	1.9%	2.5%
Manitoba	2.2%	2.5%	2.3%	2.4%	2.2%	2.4%	2.0%	2.4%
New Brunswick	2.1%	2.1%	2.4%	2.3%	2.3%	2.2%	2.1%	2.3%
Newfoundland	2.0%	2.4%	2.1%	2.2%	2.1%	2.2%	1.8%	2.1%
Northwest Territories	1.6%	2.1%	2.1%	2.3%	2.1%	2.4%	1.9%	2.4%
Nova Scotia	2.0%	2.4%	2.5%	2.5%	2.4%	2.5%	2.0%	2.4%
Nunavut	1.8%	2.4%	2.5%	2.7%	2.3%	2.8%	2.2%	2.8%
Ontario	2.2%	2.6%	2.2%	2.6%	2.1%	2.7%	1.8%	2.6%
Prince Edward Island	1.9%	2.2%	2.1%	2.0%	2.0%	2.0%	1.7%	1.9%
Quebec	2.1%	2.4%	2.1%	2.5%	2.0%	2.4%	1.7%	2.5%
Saskatchewan	2.4%	2.5%	2.5%	2.5%	2.4%	2.4%	2.0%	2.4%
Yukon	1.1%	2.1%	2.0%	2.5%	1.8%	2.4%	1.4%	2.1%

FIGURE C5 Total Salary Budget Increases, by Major Metropolitan Area

	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
Calgary	4.0%	4.0%	3.9%	2.1%	2.4%
Edmonton	3.9%	4.0%	3.9%	2.1%	2.5%
Hamilton	3.5%	3.8%	3.9%	2.1%	2.3%
Montreal	3.5%	3.6%	3.6%	1.9%	2.4%
Ottawa	3.5%	3.8%	3.8%	2.0%	2.4%
Quebec	3.6%	3.6%	3.5%	1.9%	2.4%
Toronto	3.6%	3.7%	3.7%	2.0%	2.4%
Vancouver	3.7%	3.8%	3.8%	2.1%	2.3%
Winnipeg	3.5%	3.9%	3.8%	2.1%	2.3%

FIGURE C6 Total Salary Budget Increases, by Organization Size

Number of Employees	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
1-499	4.1%	3.6%	3.9%	2.6%	3.1%
500-2,499	4.0%	4.0%	4.1%	2.3%	2.8%
2,500-9,999	3.7%	4.1%	4.2%	2.0%	2.8%
10,000-19,999	3.5%	3.6%	3.6%	1.9%	2.7%
20,000+	3.0%	3.7%	3.6%	1.9%	2.7%

FIGURE C7 Total Salary Budget Increases, by Revenue

Revenue for 2008	Actual 2008	Projected 2009	Actual 2009	Projected 2010
Up to \$30 million	4.5%	4.1%	2.6%	3.1%
More than \$30 million to \$100 million	3.2%	3.9%	2.4%	3.1%
More than \$100 million to \$300 million	4.0%	3.9%	2.4%	2.9%
More than \$300 million to \$600 million	3.5%	4.1%	2.4%	2.9%
More than \$600 million to \$1 billion	4.1%	4.2%	2.1%	2.9%
More than \$1 billion to \$3 billion	4.0%	4.1%	2.1%	2.8%
More than \$3 billion to \$5 billion	3.7%	3.6%	2.0%	2.8%
More than \$5 billion to \$8 billion	3.9%	3.9%	1.9%	2.8%
More than \$8 billion to \$10 billion	3.9%	3.8%	2.1%	2.8%
More than \$10 billion	3.8%	3.7%	1.9%	2.8%

Revenue is reported in U.S. dollars.

Promotional Increases

FIGURE C8 Promotional Increases

	2007			2008			2009		
	n	Mean	Median	n	Mean	Median	n	Mean	Median
Percentage of Employees Receiving Promotional Increases	146	8.0%	7.3%	186	8.0%	7.3%	—	—	—
Budgeted Percent of Total Base Salaries	37	1.6%	0.5%	54	1.6%	0.6%	75	0.8%	0.5%
Percentage of the Promoted Employee's Base Salary	155	7.9%	7.8%	187	7.9%	8.0%	—	—	—

Percent of Employees Receiving a Base Salary Increase

FIGURE C9 Percent of Employees Receiving a Base Salary Increase in 2009, by Employee Category

	Percent of Employees Receiving an Increase in 2009	Percent of Employees Receiving an Increase Is ... than 2008		
		Larger	Similar	Smaller
Nonmanagement Hourly Nonunion	81%	3%	83%	14%
Nonmanagement Salaried	81%	3%	79%	18%
Management Salaried	82%	2%	79%	18%
Officers/Executives	82%	2%	80%	18%

FIGURE C10 Percent of Employees Receiving a Base Salary Increase in 2009, by Province

	Nonmanagement Hourly Nonunion	Nonmanagement Salaried	Management Salaried	Officers/Executives
Alberta	78%	76%	77%	72%
British Columbia	78%	75%	77%	73%
Manitoba	77%	76%	75%	76%
New Brunswick	70%	75%	75%	78%
Newfoundland	80%	71%	72%	74%
Northwest Territories	70%	81%	80%	73%
Nova Scotia	73%	74%	74%	76%
Nunavut	80%	90%	89%	84%
Ontario	76%	79%	79%	79%
Prince Edward Island	66%	70%	72%	74%
Quebec	69%	74%	73%	74%
Saskatchewan	78%	73%	74%	68%
Yukon	74%	86%	84%	88%

Merit Increase Awards

FIGURE C11 Merit Increases Awarded, by Performance Category

	High Performers	Middle Performers	Low Performers Receiving a Merit Increase	Low Performers Receiving No Merit Increase
Percentage of employees rated in this category for 2008	22%	66%	8%	4%
Average merit increase awarded to this 2008 performance category	4.2%	2.9%	2.0%*	—
Percentage of employees estimated to be rated in this category for 2009	22%	68%	8%	4%
Average merit increase estimated for this 2009 performance category	3.5%	2.3%	1.6%*	—

*Because respondents were asked to share data for low performers receiving a merit increase separate from those not receiving an increase, this figure does not include zero-percent responses. It is likely that the average for low performers would be slightly lower if all data for low performers was calculated together, including zero-percent responses.

Compensation Philosophy

Figure C12 reveals data regarding the compensation philosophy of responding organizations. For the purpose of the survey, an organization's compensation

philosophy is defined as a statement regarding where the organization prefers to pay its employees in relation to the market rate of pay.

FIGURE C12 Compensation Philosophy, by Employee Category

	n	To Pay Below the Market	To Pay At the Market	To Pay Above the Market	No Formal Compensation Philosophy
Nonmanagement Hourly Nonunion	120	3%	86%	7%	5%
Nonmanagement Salaried	187	2%	87%	7%	4%
Management Salaried	198	2%	87%	9%	3%
Officers/Executives	170	3%	81%	15%	2%

Lump-Sum Awards

A lump-sum award is defined as an increase in pay that is made in the form of a single cash payment. Lump-sum awards are often used in one of three circumstances:

- When an employer does not want to increase the employee's base pay due to budget constraints

- When an employee is reaching or exceeding the maximum of his/her salary range
- When an employer is trying to give the employee more buying power at a specific point in time.

FIGURE C13 Lump-Sum Awards, by Employee Category

	Percent of Companies Giving Lump-Sum Awards	Percent of Employees Receiving Lump-Sum Awards
Nonmanagement Hourly Nonunion	21%	13%
Nonmanagement Salaried	33%	7%
Management Salaried	31%	10%
Officers/Executives	23%	17%

Salary Structure Adjustments

An organization's salary structure is a hierarchy of pay ranges with established minimums and maximums. Organizations frequently apply control points (often the midpoint) within each salary range and the collection of those control points determines the

pay line. As a general rule, the numbers displayed in Figure C14 refer to the percent increase in the salary structure pay line encompassing all salary range control points.

FIGURE C14 Salary Structure Increases, by Employee Category

	Actual 2007	Actual 2008	Projected 2009	Actual 2009	Projected 2010
Nonmanagement Hourly Nonunion	2.4%	2.7%	2.4%	1.9% (n=80)	1.9% (n=70)
Nonmanagement Salaried	2.4%	2.5%	2.5%	1.7% (n=137)	1.8% (n=117)
Management Salaried	2.4%	2.6%	2.6%	1.7% (n=143)	1.8% (n=120)
Officers/Executives	2.5%	2.5%	2.5%	1.7% (n=111)	1.8% (n=96)

FIGURE C15 Number of Months Since Last Salary Structure Increase if No Increase was Reported (0% or Blank)

	n	Mean	Median
Nonmanagement Hourly Nonunion	23	16.6	12.0
Nonmanagement Salaried	37	16.7	12.0
Management Salaried	40	16.4	12.0
Officers/Executives	35	17.7	12.0

FIGURE C16 Salary Structure Adjustment Trends

	Nonmanagement Hourly Nonunion	Nonmanagement Salaried	Management Salaried	Officers/Executives
1992	—	2.7%	2.6%	2.2%
1993	—	1.4%	1.3%	1.8%
1994	—	1.0%	0.9%	0.8%
1995	—	1.1%	1.1%	1.0%
1996	2.2%	2.2%	2.3%	2.3%
1997	1.6%	1.7%	1.8%	1.8%
1998	1.8%	2.3%	2.6%	2.8%
1999	1.7%	1.8%	1.9%	1.8%
2000	1.6%	2.1%	2.2%	2.3%
2001	2.3%	2.6%	2.6%	2.9%
2002	2.0%	2.0%	2.0%	2.0%
2003	1.6%	1.9%	2.0%	2.1%
2004	1.8%	1.9%	1.9%	1.9%
2005	1.7%	1.8%	1.8%	1.8%
2006	2.4%	2.2%	2.3%	2.4%
2007	2.4%	2.4%	2.4%	2.5%
2008	2.7%	2.5%	2.6%	2.5%
2009	1.9%	1.7%	1.7%	1.7%
2010 Projected	1.9%	1.8%	1.8%	1.8%

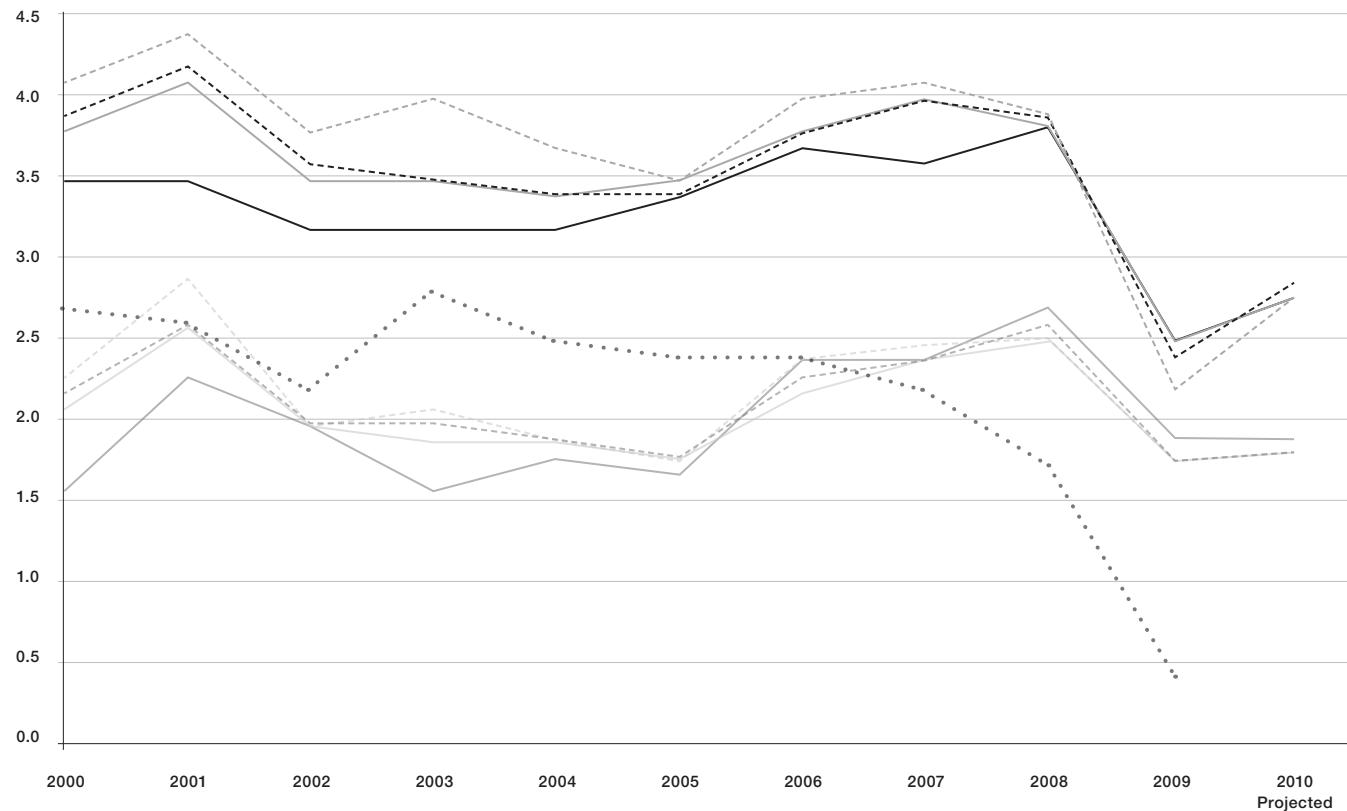
FIGURE C17 10-Year Perspective: Salary Budget and Structure Increases

		Salary Structure Increases										
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 projected
—	Nonmanagement Hourly Nonunion	1.6%	2.3%	2.0%	1.6%	1.8%	1.7%	2.4%	2.4%	2.7%	1.9%	1.9%
—	Nonmanagement Salaried	2.1%	2.6%	2.0%	1.9%	1.9%	1.8%	2.2%	2.4%	2.5%	1.7%	1.8%
-----	Management Salaried	2.2%	2.6%	2.0%	2.0%	1.9%	1.8%	2.3%	2.4%	2.6%	1.7%	1.8%
-----	Officers/Executives	2.3%	2.9%	2.0%	2.1%	1.9%	1.8%	2.4%	2.5%	2.5%	1.7%	1.8%

		Salary Budget Increases										
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 projected
—	Nonmanagement Hourly Nonunion	3.5%	3.5%	3.2%	3.2%	3.2%	3.4%	3.7%	3.6%	3.8%	2.5%	2.7%
—	Nonmanagement Salaried	3.8%	4.1%	3.5%	3.5%	3.4%	3.5%	3.8%	4.0%	3.8%	2.5%	2.7%
-----	Management Salaried	3.9%	4.2%	3.6%	3.5%	3.4%	3.4%	3.8%	4.0%	3.9%	2.4%	2.8%
-----	Officers/Executives	4.1%	4.4%	3.8%	4.0%	3.7%	3.5%	4.0%	4.1%	3.9%	2.2%	2.7%

		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 projected
.....	Consumer Price Index (CPI)	2.7%	2.6%	2.2%	2.8%	2.5%	2.4%	2.4%	2.2%	1.7%	0.4%	—

Note: The Figure C18 tables and corresponding graph show the relationship between salary structure increases, salary budget increases and the Canadian CPI for each employment category from 2000 to 2009. (CPI as reported by Statistics Canada for the 12 months ending April 2009, www.statcan.ca)



Variable Pay

Variable pay is the percentage of payroll established by management to grant to employees for performance-based, lump-sum, short-term cash awards during the year. Included in this calculation are payments provided under a formal plan, such as organizationwide awards,

unit/strategic business unit (SBU) awards and/or individual incentive awards. (Specific salesforce incentive awards and cash awards for recognition are excluded from the variable pay data.)

FIGURE C18 Use of Variable Pay

	2008	2009
Percent of Organizations Using Variable Pay	88%	86%
Percent Not Using Variable Pay	12%	14%

FIGURE C19 Types of Variable Pay Programs

Combination Awards Based on Both Organization/Unit Success and Individual Performance	78%
Organizationwide Awards	17%
Individual Incentive Awards	19%
Unit/Strategic Business Unit Awards	13%

FIGURE C20 Impact of Variable Pay on Base Salary Budget Recommendations

	Nonmanagement Hourly Nonunion (n=91)	Nonmanagement Salaried (n=148)	Management Salaried (n=160)	Officers/ Executives (n=138)
No Impact	82%	78%	74%	67%
Some Impact	15%	19%	23%	29%
Significant Impact	2%	3%	4%	4%

FIGURE C21 Variable Pay Programs, 2008-2010

	Nonmanagement Hourly Nonunion		Nonmanagement Salaried		Management Salaried		Officers/ Executives	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
2008								
2008 Average Percent Budgeted	5.6%	5.0%	7.7%	7.5%	14.4%	14.0%	32.4%	30.0%
2008 Average Percent Paid	5.4%	5.3%	7.4%	7.0%	13.7%	12.5%	34.4%	30.0%
Percent of Employees Eligible in 2008 for Variable Pay	92%	100%	92%	100%	89%	100%	95%	100%
Percent of Eligible Employees Actually Paid Variable Pay for 2008	76%	98%	78%	97%	80%	98%	84%	100%
2009								
2009 Average Percent Budgeted	5.0%	5.0%	7.6%	7.0%	13.2%	12.5%	29.6%	30.0%
2009 Projected Percent Paid	4.5%	3.5%	7.3%	6.5%	12.8%	12.0%	30.0%	28.0%
2010								
2010 Projected Percent Budgeted	5.4%	5.0%	7.7%	7.0%	14.2%	14.2%	30.1%	30.0%

Cost Containment/Reduction Strategies

FIGURE C22 Cost Containment/Reduction Strategies Used in Past 12 Months

	Nonmanagement Hourly Nonunion	Nonmanagement Salaried	Management Salaried	Officers/Executives
Wage freeze/no pay increases	23%	42%	47%	45%
Mandatory reduction in force	24%	37%	35%	20%
Hiring freeze	32%	51%	55%	40%
Limit/eliminate overtime	23%	30%	7%	5%
Increase employee share of health-care premiums	5%	8%	8%	6%
Reduce/suspend 401(k) or 403(b) matches	5%	6%	7%	5%
Voluntary reduction in force	11%	8%	13%	8%
Furloughs	9%	9%	8%	5%
Reduction in pay/pay cuts	5%	6%	5%	9%
Voluntary unpaid time off	5%	5%	5%	2%
Freeze or close pension plans	2%	2%	4%	2%

Note: Respondents were asked to check all strategies used in their organization by employee category. Not all organizations have all types of employees and not all strategies typically apply to every employee group.

Attraction and Retention Practices

FIGURE C23 Programs Used to Attract and Retain Employees

	2005 (n=210)	2006 (n=207)	2007 (n=195)	2008 (n=227)	2009 (n=182)
Employee referral bonus	47%	48%	51%	61%	61%
Flexible work schedules	—	—	62%	64%	54%
Flextime	—	—	—	58%	48%
Compressed workweek	—	—	—	30%	24%
Telecommuting/telework	—	—	25%	40%	30%
Job sharing	—	12%	17%	19%	16%
Sign-on/hiring bonus	44%	51%	50%	51%	49%
Market adjustments/increase to base salary	56%	65%	64%	66%	42%
Part-time employment with benefits	—	34%	32%	38%	42%
Retention/stay bonus	27%	30%	37%	37%	34%
Spot bonus (individual)	28%	30%	30%	34%	31%
Stock option program	24%	23%	28%	23%	26%
Paying above market	35%	30%	31%	25%	20%
Project milestone/completion bonus	20%	23%	42%	23%	19%
Stock grant programs	5%	9%	13%	13%	16%
Special cash bonus/group incentives	14%	16%	17%	14%	15%
Exempt overtime pay or time off	21%	20%	18%	19%	13%
Phased retirement	—	6%	8%	8%	13%
Separate salary structures	7%	10%	9%	13%	9%
Larger merit increase budgets	9%	12%	16%	16%	7%
Paid sabbaticals	3%	3%	4%	5%	3%

— Program was not an option in the survey questionnaire.

Visit *SBS Online* for More Detailed Information

As mentioned in the Introduction, this year the *Salary Budget Survey* is split into two components: this book and the customizable reporting tool *SBS Online*.

For no additional charge, users have the ability to customize reports to specific geographic region, industry, state and other ways that are relevant to organizations. Users may run an unlimited number of reports during the subscription period as well as save and/or print the reports in a clean, professional format. Finally, use the folders at the end of this book to store and organize these printed reports, keeping all salary budget increase data together in one package.

Get Started Now

Go to <http://www.worldatwork.org/salarybudgetsurvey> and login with your eight-digit identification number or password. If you do not know your login information, you may:

- Click “Get” under “Password.”
- Look on the mailing panel of any WorldatWork catalog, periodical, invoice or receipt.
- Check your member identification card.
- Contact WorldatWork Customer Relationship Services by calling 877-951-9191 (toll-free) or 480-922-2020, or e-mailing customerrelations@worldatwork.org.

After you have logged in, select the *2009-10 Salary Budget Survey* subscription. After reviewing and accepting the terms and conditions, you will be redirected to the *SBS Online* report tool.

- Choose the type(s) of data to be included in the report (i.e., salary budget increases, salary structure adjustments, promotional budgets and/or variable pay).
- Choose one statistical method of calculation. Separate reports need to be run to compare various statistics (i.e., mean/average, median/50th percentile, 25th percentile or 75th percentile).
- Choose the layers that define the demographic slice of data (i.e., country, industry, number of employees, revenue).
- Select the regions, states, provinces and/or major metropolitan areas of interest.
- Click “Generate Report.”

If the report meets your needs, click “print to PDF” in the top right-hand corner to save or print. To look at different or additional data, repeat the steps as needed.

Though users have access to unlimited customized online reports, *SBS Online* is subscription-based. Remember to run and download/print any reports that may be needed prior to the subscription’s expiration.

Participant Listing

U.S. Firms

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Buffets Inc.	Marine Spill Response Corp.	Seneca Gaming Corp.	ARINC Inc.
Burger King Corp.	Nesnah Management Corp.	SMSC Gaming Enterprise	Ascent Media Group
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Chipotle Mexican Grill	PSC	Vail Resorts	Avanade Inc.
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Darden Restaurants Inc.	Rollins Inc.	Waterville Valley Resort Inc.	Battelle
Dave and Buster's	RSM McGladrey		Bayer Corp.
Dunkin' Brands Inc.	Safety-Kleen Systems Inc.		BBN Technologies
Fairmont Raffles Hotels International	sanofi pasteur		Bechtel Corp.
Gaylord Hotels	Securitas Security Services USA	Aker Solutions	Bechtel Plant Machinery Inc.
Golden Corral Corp.	Stericycle	Arup North America Limited	Berkshire Associates Inc.
Hilton Hotels	Stream Global Services	Beazer Homes USA Inc.	Biodynamic Research Corp.
Hyatt Hotels Corp.	Valassis Communications Inc.	Bovis Lend Lease	Black & Veatch
InterContinental Hotels Group Inc.	Wackenhut Services Inc. — Nevada Operations	Culligan International Co.	Booz Allen Hamilton
Interstate Hotels & Resorts	Waste Industries USA Inc.	EMCOR Group Inc.	Brampton Partnership
Jack in the Box Inc.		Fabcon	Brookhaven National Laboratory
John's Island Club		Fluor	Brown and Caldwell
Marriott International		Freeman	Buck Consultants
McDonald's Corp.		Geonerco Management Inc.	Burns and Roe Enterprises Inc.
Qdoba Restaurant Corp.		Hourigan Construction	CACI International Inc.
Rock Bottom Restaurants Inc.		IES	CDI Corp.
Sodexo		K. Hovnanian Companies LLC	CDM Inc.
Starwood Hotels & Resorts Worldwide Inc.		M/I Homes	Cerner Corp.
Wendy's Arby's Group		Pulte Homes Inc.	CGI Technologies and Solutions Inc.
Whataburger		Ranger Plant Constructional Co. Inc.	Charles River
White Castle System Inc.		The Shaw Group Inc.	Chugai Pharma USA LLC
Yum! Brands		SimplexGrinnell	Clarient
Administrative, Support & Waste Management		Thorpe Corp.	Clarkston Consulting
AAA Southern New England		The Turner Corp.	Cogent Insurance Partners Inc.
Administaff		Washington Division of URS Corp.	Commonwealth Medicine
Alliance Data: Retail Credit Services Division		The Weitz Co.	UMASS Medical School
Cascade Employers Association		Westinghouse Electric Co.	Compensation Resources Inc.
CBIA		Winzler & Kelly	Convergys Corp.
CH2M HILL Plateau Remediation Co.		Zachry	Covance Inc.
Clean Harbors Environmental Services			Cozen O'Connor
Computer Sciences Raytheon			Crowe Horwath LLP
Covanta Energy Corp.			CSG Systems
Diamond H Recognition			Dallas Fort Worth Hospital Council
Dickinson Mackaman Tyler & Hagen PC			DCS Corp.
General Dynamics CHQ			Deloitte Services LP
The GEO Group Inc.			Development Dimensions International
			DEXX Laboratories Inc.
			DigitalGlobe Inc.
			Digitas
			DRS Technical Services Inc.
			DRS Technologies
			DRS Test & Energy Management
			Dynamics Research Corp.

Participant Listing

U.S. Firms

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Employers Association Inc.	KBR Inc.	Paychex Inc.	Waggener Edstrom Worldwide
Environmental Defense Fund	Kendle International Inc.	PC Mall Inc.	Weil Gotshal & Manges LLP
Epler Co.	Knolls Atomic Power Laboratory (operated by BMPC)	Perkins Coie LLP	West Valley Environmental Services LLC
ERG Inc.	KPMG LLP	Perot Systems Corp.	Westat
EW Partners Inc.	L-3 Communications EITS Division	Personnel Management Associates Inc.	Western Management Group
FBD Consulting Inc.	L-3 Communications Global Security & Engineering Solution	Population Council	Whitney Smith Co.
Findley Davies Inc.	L-3 Link Simulation & Training	PPD	WilmerHale
Fluor Hanford	Laboratory Corp. of America	Premier Inc.	Wolf Financial Group
Foley & Lardner LLP	Lawrence Berkeley National Laboratory	Premier Research Group	Woods Hole Oceanographic Institution
Forsythe Technology Inc.	Life Technologies	PricewaterhouseCoopers LLP	WorleyParsons
Fred Hutchinson Cancer Research Center	Little & Co.	Princeton Plasma Physics Laboratory	WorleyParsons: U.S. Region
Gas Technology Institute	Loureiro Engineering Associates	PRM Consulting Inc.	
GE Healthcare	Maritz	Progress Software Corp.	
General Atomics	The MathWorks	Quintiles	
General Dynamics ATP	Maximus Inc.	RAND Corp.	
General Dynamics Information Technology	MedAire Inc.	Reed Smith LLP	
General Dynamics-AIS	Medical Group Management Association	Salk Institute for Biological Studies	
H&R Block	Meeting Consultants Inc.	Sangart	
H. F. Lenz Co.	Mercer	The Scripps Research Institute	
Harris Corp.	Michael Baker Corp.	Sercos Inc.	
Hewitt	Midwest Research Institute	Shire Pharmaceuticals	
Hitachi Chemical Research Center Inc.	The Mind Research Network	Silliker Inc.	
HNTB	MITRE Corp.	SNBL USA Ltd.	
Howard Hughes Medical Institute	MMI Inc.	SNL Financial LC	
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ICBC	Muzak LLC	SRA International	
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Illumina Inc.	National Renewable Energy Laboratory	SRI International	
IMS Health	National Security Technologies LLC	Stanley Associates Inc.	
Industry Insights Inc.	Navigant Consulting Inc.	StrataCare Inc.	
infoGROUP	Nobilis	Sutter Connect	
INPO	Nortel Government Solutions	SWIFT	
Insight	Northrop Grumman Information Systems	Symantec Corp.	
Institute for Defense Analyses	Oak Ridge Associated Universities	Syzygy Consulting Group LLC	
Integrated Healthcare Strategies	Oklahoma Medical Research Foundation	T.R. Edgar & Associates	
Intellectual Ventures	Olsson Associates	Teledyne Brown Engineering Inc.	
International Partnership for Microbicides	Olympus Corp. of the Americas	Tendril Networks Inc.	
ITT Visual Information Solutions	ORC Worldwide	Terracon	
Jackson Hewitt Tax Service Inc.	Pacific Northwest National Laboratory	Trend Micro	
Jacobs Technology Inc.	Pal-Tech Inc.	Underwriters Laboratories	
Jefferson Science Associates	Paradigm Geophysical	University Corp. for Atmospheric Research	
Jeppesen	PAREXEL International	UT Battelle Oak Ridge National Laboratory	
Jet Propulsion Laboratory		Vangent Inc.	
Johns Hopkins University/ Applied Physics Laboratory		Ventana Medical Systems	
JorgensenHR		Viant Inc.	
		Vinson & Elkins LLP	
		Virchow Krause & Co. LLP	

Participant Listing

U.S. Firms

Indiana University (Main Campus-Bloomington)	The University of North Carolina at Chapel Hill	AmTrust Bank	Lake Federal Bank FSB
ITT Educational Services Inc.	University of North Carolina Wilmington	Asset Acceptance Capital Corp.	M&T Bank Corp.
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Mercer University	Viad Corp.	BBVA Compass	PNC Financial Services Group Inc.
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New York University	FedChoice Federal Credit Union	Colonial Bank	STAR Financial Bank
Northeastern University	Federal Reserve Bank of Atlanta	Comerica Bank	Technology Credit Union
Northern Kentucky University	Federal Reserve Bank of Boston	Commerce Bancshares Inc.	Three Rivers Federal Credit Union
Northwestern University	Federal Reserve Bank of Chicago	Credit Acceptance Corp.	TransUnion
The Ohio State University	Federal Reserve Bank of Cleveland	Daimler Financial Services	Travis Credit Union
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Princeton University	Federal Reserve Bank of Kansas City	Encore Capital Group	Union Bank
Rutgers University	Federal Reserve Bank of Philadelphia	Farm Credit Bank of Texas	United Commercial Bank
Sallie Mae	Federal Reserve Bank of San Francisco	Farm Credit Services of America	US Federal Credit Union
Seattle University	Federal Reserve Bank of St. Louis	Farm Credit West	Virginia Credit Union
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Stanford University	Advance America Cash Advance Centers Inc.	Federal Home Loan Bank of Pittsburgh	Wells Fargo: Technology
Strayer University	AgFirst	Federal Home Loan Bank of Seattle	Wilmington Trust
Temple University	AgriBank	Fifth Third Bank	Wright Express Corp.
Texas Guaranteed	AgStar Financial Services ACA	First Citizens Bank	Finance & Insurance
Tufts University	Alliance Data	First Citizens Bank of South Carolina	Funds, Trusts & Other Financial Vehicles
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Universal Technical Institute Inc.	American Chartered Bank	First Merchants Corp.	AMCORE Bank N.A.
The University of Arizona	American General Financial Services	First National Bank Alaska	AmericanWest Bank
University of California, Berkeley	The American National Bank of Texas	Fitch Ratings	Ameriprise Financial
University of California, Office of the President		Fort Knox Federal Credit Union	Anheuser-Busch Employees' Credit Union
The University of Chicago		Fulton Financial Corp.	Arvest
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University of Michigan		Harris Trust & Savings Bank	BANCORPSOUTH BANK
University of Minnesota		HSBC North America	The Bank of New York Mellon Corp.
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University of Nebraska Medical Center Midwest		Laconia Savings Bank	BarclaycardUS
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U.S. Firms

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Federated Investors	Allstate Insurance Co.	Conseco Services LLC	Jackson National Life
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GuideStone Financial Resources	The AmeriHealth Mercy Family of Companies	Delta Dental of California	Kentucky Farm Bureau Mutual Insurance Co.
Hancock Holding Co.	Amica Mutual Insurance Co.	Delta Dental of New Jersey	KPS Health Plans
HEREIU Welfare Fund	Aon Corp.	Delta Dental of Wisconsin Inc.	LAMMICO
Illinois Municipal Retirement Fund	Argo Group US	DentaQuest	Liberty Mutual Group
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RBS Citizens N.A.	Blue Cross Blue Shield of Michigan	Frankenmuth Mutual Insurance Company	Motorists Insurance Group
Russell Investments	Blue Cross Blue Shield of Minnesota	Gallagher Benefit Services Minneapolis MN Branch	Munich Re America
SAIF Corp.	Blue Cross Blue Shield of Nebraska	Genworth Financial	Mutual of Omaha
Security Benefit Corp.	Blue Cross Blue Shield of North Carolina	Germania Insurance Companies	Mutual Trust Financial Group
State Street	Blue Cross Blue Shield of North Dakota	Grange Mutual Casualty Co.	MVP Health Care
Sterling Bank	Blue Cross Blue Shield of Rhode Island	Great-West Life & Annuity Insurance Co.	Nationwide Insurance
T. Rowe Price Associates	Blue Cross Blue Shield of Tennessee	Grinnell Mutual Reins Co.	Navigators Insurance Co.
TD Ameritrade	Blue Cross of Idaho Health Service Inc.	The Guardian Life Insurance Co. of America	NCCI Holdings Inc.
The Sumitomo Trust & Banking Co. Ltd.	Blue Cross of NEPA	Harleysville Insurance	NCMIC Group Inc.
Tower Group Companies	Blue Shield Of California	The Hanover Insurance Group	New York Life Insurance Co.
Trust Co. of America	Bravo Health Inc.	Harvard Pilgrim Health Care	NJM Insurance Group
Wellington Management Co.		Hastings Mutual Insurance Co.	NORCAL Mutual Insurance Co.
Wells Real Estate Funds Inc.		Health Net Inc.	North Carolina Rate Bureau
Western Union LLC		Health Partners of PA	Northeast Delta Dental
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U.S. Firms

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Sentry Insurance	Financial Industry Regulatory Authority (FINRA)	Capital Health	Henry Ford Health System
Shelter Insurance Companies	Franklin Templeton Investments	Caritas Christi Health Care	Hoag Memorial Hospital
SJAA LLC	Freddie Mac	Carroll Hospital Center	Holy Cross Hospital
StanCorp Financial Group	Gavilon	Catholic Health Initiatives	Hospital Corp. of America
State Farm Mutual Insurance Co.	Invesco	Catholic Healthcare West	Hospital of Saint Raphael
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Swiss Re	MFS Investment Management	Central DuPage Hospital	Infirmary Health System
Symetra Financial	National Futures Association	Children's Healthcare of Atlanta	Inova Health System
Texas Mutual Insurance Co.	New York Life Investment Management	Children's Hospital and Health System	Intermountain Healthcare
Thrivent Financial for Lutherans	Putnam Investments	Children's Hospital Central California	Iowa Health — Des Moines
TIAA-CREF	Raymond James & Associates	Children's Hospitals and Clinics	Kaiser Permanente — Northern California
TML Intergovernmental Employee Benefits Pool	RBC Wealth Management	The Children's Hospital Denver	Lancaster General Health
Transamerica Reinsurance	Robert W. Baird	The Children's Medical Center of Dayton	Lee Memorial Health System
The Travelers Companies Inc.	Sovereign Bank	Children's Medical Center of Dallas	Lewistown Hospital
TriWest Healthcare Alliance	Vanguard	Children's National Medical Center	LifeBridge Health
Tufts Health Plan	Waddell & Reed	Christiana Care Health System	LifeCare Management Services
UNIFI Companies	Western & Southern Financial Group	CHRISTUS St. Vincent Regional Medical Center	Loyola University Medical Center
UnitedHealth Group	William Blair & Co. LLC	Cincinnati Children's Hospital Medical Center	M.D. Anderson Cancer Center
University of Virginia Health Services Foundation		Clarian Health Partners Inc.	Mary Free Bed Rehabilitation Hospital
Unum	Health Care & Social Assistance	Columbia St. Marys	Mayo Clinic
USAA	Hospitals	Covenant Health	McLeod Health
USI Insurance Services LLC	Affinity Health System	CTCA	Medical Center of Central Georgia
Utica National Insurance Group	Agnesian HealthCare	Danbury Health Systems	Memorial Health System IL
ValueOptions Inc.			Memorial Health System Inc. IN
VSP			

Participant Listing

U.S. Firms

Memorial Hermann Healthcare System	The Queen's Medical Center	United Hospital Center	Erickson Retirement Communities
Memorial Sloan Kettering Cancer Center	Regional Health	Unity Health System	Extendicare Health Services Inc.
MemorialCare	Regions Hospital	University Hospitals	Fallon Clinic
Mercy Health Partners Southwest Ohio	Rex Healthcare	University of California Irvine Medical Center	Feeding America
Mercy Health System	Riverview Hospital	University of Chicago Medical Center	Franciscan Medical Group
Mercy Hospital	Roger Williams Medical Center	University of Michigan Health System	Genesis HealthCare Corp.
Mercy Hospital and Medical Center	RRMC	University of Missouri Health Care	Golden Living
Mercy Iowa City	Saint Agnes Medical Center	University of Pennsylvania Health System	Greenville Hospital System
Methodist Hospitals	Saint Cloud Hospital	University of Pittsburgh Medical Center	Group Health Cooperative
The Methodist Hospital System	Saint Francis Health System	University of Wisconsin Hospital & Clinics	Group Health Cooperative of South Central Wisconsin
Mills-Peninsula Health Services	Saint Luke's Health System	University Physicians Healthcare	Gulf Coast Regional Blood Center
Ministry Health Care Inc.	Saint Michael's Medical Center Inc.	Virginia Mason Medical Center	Harvard Vanguard Medical Associates
The Nebraska Medical Center	Saint Peter's University Hospital	Virtua	Hazelden Foundation
New York Presbyterian Hospital	Saint Thomas Health Services	Waterbury Hospital	Healthways
Newton Medical Center	Salem Health	West Virginia University Hospitals Inc.	ICON
North Carolina Baptist Hospital	Samaritan Health Services	Wilson N. Jones Medical Center	Kaiser Foundation
Northeast Georgia Health System	Sanford USD Medical Center	Yale New Haven Hospital	Health Plan Georgia
Northeast Health	Sarah Bush Lincoln Health System	Health Care & Social Assistance	Kaiser Permanente NW
Northern Arizona Healthcare	Scottsdale Healthcare	Ambulatory Health Care, Nursing & Residential Care and Social Assistance	Kaiser Permanente Hawaii Region
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Northside Hospital	Sibley Memorial Hospital	American Cancer Society	Kindred Healthcare
Northwest Community Healthcare	SMDC Health System	APS Healthcare	Kisco Senior Living LLC
Northwest Hospital & Medical Center	Sparks Health System	Aptium Oncology	Life Line Screening
Norwalk Hospital	Sparrow Health System	Atria Senior Living Group	Lutheran Social Service of Minn.
The Ohio State University Medical Center	Spartanburg Regional Healthcare System	Avalon Health Care Inc.	March of Dimes
Orlando Health	St. Lukes Regional Medical Center	Blood Systems Inc.	Marshfield Clinic
Palos Community Hospital	St. Francis Hospital – The Heart Center	Bonfils Blood Center	Martin's Point Health Care Inc.
Park Nicollet Health Services	St. John Health System Michigan	Boys & Girls Clubs of America	Masonicare
Parkland Health & Hospital System	St. John Health System Oklahoma	Brookdale Senior Living Inc.	McLaren Health Care Corp.
Parkview Health	St. Jude Children's Research Hospital	Carle Clinic Association	Memorial Healthcare System
PeaceHealth	St. Luke's Episcopal Health System	CARTI	Miami Jewish Home & Hospital
PeaceHealth Lower Columbia Region	St. Vincent Health	Childhelp	National Radio Astronomy Observatory
Penn State Hershey Medical Center	St. Vincent Hospital	Children's Home Society of Florida	Oakwood Village
Phoenix Children's Hospital	St. Vincent's Health System	Classic Residence by Hyatt	Palo Alto Medical Foundation
Pinnacle Health System	St. Vincent's HealthCare	Community Partnership of Southern Arizona	Physiotherapy Associates
Poudre Valley Health System	Stamford Hospital	Community Services Network of West Tennessee Inc.	ProPath
Premier Health Partners	Stanford Hospital and Clinics (non-nursing)	Consolidated Health Services Inc.	Public Health Management Corp.
Presbyterian Healthcare Services	Sutter Medical Center Sacramento	Correctional Medical Services	Quest Diagnostics Incorporated
ProHealth Care Inc.	Swedish Health Services	Covenant Management Systems	RehabCare Group Inc.
Provena Health	TeamHealth	EMQ Families First	Rotech Healthcare Inc.
Providence Health & Services	Texas Children's Hospital		Satellite Healthcare Inc.
Providence Health & Services: Alaska Region	Texas Health Resources		SavaSeniorCare Administrative Services
Providence Health & Services: California Region	Texas Scottish Rite Hospital for Children		St. Jude Medical Inc.
Providence Health and Services: Oregon Region	ThedaCare		St. Mary's Hospital
	Thomas Jefferson University Hospital		Sun Healthcare Group
	TriHealth Inc.		The Polyclinic
	UMass Memorial Health Care		The Salvation Army – Southern Territory Headquarters
			The Vancouver Clinic

Participant Listing

U.S. Firms

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UT Medical Group Inc.	RH Donnelley	Kronos Inc.	
UW Medical Foundation	RR Donnelley & Sons	LAIKA	
Visiting Nurse Service of New York	Stamats Communications Inc.	Leo Burnett USA/Arc Worldwide	
Vitas Healthcare Corp.	Star Tribune	Lucasfilm LTD	
Volunteers of America Texas	Take-Two Interactive Software Inc.	Mentor Graphics Corp.	
Wellesley College	Time Inc., Division of Time Warner Inc.	Metavante Technologies Inc.	
Information	Time Inc., Publishing Subsidiary of Time Warner	MYTecSoft Inc.	
Internet Publishing, Broadcasting, Service Providers, Web Search Portals, and Data Processing	Tribune Co.	NAVTEQ	
ADP	US Pharmacopeial Convention	The New York Public Library	
American Public Media Minnesota Public Radio	Information	The New York Times Co.	
AOL LLC	Motion Picture, Sound Recording, Broadcasting (except Internet) & Other Info Services	The Nielsen Co.	
Blue Coat Systems Inc.	20th Century Fox Filmed Entertainment	On-Line Computer Library Center (OCLC)	
CCP North America	Acxiom Corp.	Passport Health Communications	
DCI	Aspen Technology Inc.	PBS	
HomeAway Inc.	athenahealth Inc.	Quest Software	
InfoSpace Inc.	Autodesk Inc.	Red Hat Inc.	
MarketPay	Broadcast Music Inc. (BMI)	Risk Management Solutions Inc.	
Media General	Broadridge Financial Solutions Inc.	Rosetta Stone	
Microsoft	Cass Information Systems Inc.	Sabre Holdings	
NarrowCast Group LLC	CBS Corp.	Sage	
Orbitz Worldwide	Cegedim Dendrite	Salesforce.com	
Peopleclick Inc.	Cincom Systems Inc.	Scripps Networks Interactive	
ProQuest LLC	Citrix Systems	Sinclair Broadcast Group Inc.	
Razorfish	Clear Channel Communications	Sony Pictures Entertainment	
San Diego Data Processing Corp.	CompuCom Systems Inc.	Spheris	
VeriSign Inc.	Connolly Consulting	Sterling Commerce	
Wolters Kluwer	CO-OP Shared Branching	Synacor	
Yahoo!	Cox Enterprises	Synovate	
Information	DataQuick Information Systems Inc.	Time Warner Inc.	
Publishing Industries (except Internet)	DealerTrack	Turner Broadcasting System Inc.	
Bureau of National Affairs	Discovery Communications	Universal Music Group	
Cengage Learning	DreamWorks Animation SKG	USIS	
Consumers Union	enetrix, A Gallup Co.	Vertrue Inc.	
Entertainment Publications LLC	Equifax Inc.	Viacom Inc.	
The E. W. Scripps Co.	ESPN Inc.	VistaPrint USA Inc.	
Gannett Co. Inc.	Experian North America	The Walt Disney Co.	
Guideposts	Federal Reserve Information Technology	Watson Wyatt Data Services	
Idearc Media	First Data Corp.	Management of Companies & Enterprises	
John Wiley & Sons Inc.	Fox Networks Group	Interpublic Group	
Journal Sentinel Inc.	Fujitsu America Inc.	AZZ Inc.	
Lifetouch Inc.	Home Box Office	Carlson Companies Inc.	
Massachusetts Medical Society	IHS	Ceridian Corp.	
The McGraw-Hill Companies Inc.	Information Resources Inc.	Doyon Ltd.	
NAMCO BANDAI Games America		Gladstone Companies	
		Interpublic Group — Corporate	
		J.R. Simplot Co. (Corporate)	
		Loews Corp.	

Participant Listing

U.S. Firms

International Flavors & Fragrances Inc.	Taminco Higher Amines	Kyocera International Inc.	ARM
International Specialty Products	Umicore USA Inc.	Lexmark International	Chloride
J.R. Simplot Co: Agribusiness	Univar USA	LSI Corp.	Coinstar Inc.
Johnson & Johnson	The Valspar Corp.	Maxim Integrated Products	Cooper Industries
JohnsonDiversey Inc.	Verenium Corp.	Micron Technology Inc.	CTS Corp.
King Pharmaceuticals Inc.	W. R. Grace & Co.	Microsemi Corp.	Cymer Inc.
Kyocera Mita South Carolina Inc.	Watson Pharmaceuticals Inc.	National Instruments	Danfoss Inc.
Lexicon Pharmaceuticals Inc	Westlake Chemical Corp.	National Semiconductor	Deringer-Ney Inc.
Linde North America Inc.	Manufacturing	NCR Corp.	Greatbatch Inc.
The Lubrizol Corp.	Computer & Electronic Product Manufacturing	nMetric LLC	Invensys Process Systems
MannKind Corp.	3Com	Northrop Grumman Corp.	Joy Mining Machinery
Martek Biosciences Corp.	Adobe Systems	Novell Inc.	Lattice Semiconductor Corp.
Mary Kay Inc.	Altera Corp.	NXP Semiconductors	Minco Products Inc.
MDS Inc.	APC by Schneider Electric	Oce North America Inc.	Mitsubishi Electric & Electronics USA
Merck & Co. Inc.	Apple Inc.	ON Semiconductor	Molex
Millennium Inorganic Chemicals	Argon ST	Panasonic Avionics Corp.	Osram Sylvania
Millennium: The Takeda Oncology Co.	Atheros Communications Inc.	Plantronics Inc.	Perkin Elmer Inc.
Millipore Corp.	AuthenTec Inc.	Plexus Corp.	Rockwell Automation
Momentive Performance Materials Inc.	Avago Technologies	QLogic Corp.	Rogers Corp.
The Mosaic Co.	Avicenna Technology Inc.	Raytheon Co.	Rolls-Royce North America
Mylan Inc.	Brother International Corp.	Redback Networks Inc.	Saab Technologies Inc.
Nalco	Cabot Microelectronics Corp.	Ricoh Electronics Inc.	Sanmina-SCI
Nanophase Technologies Corp.	Cadence Design Systems	SanDisk Corp.	Schneider Electric
National Starch LLC	Celestica Corp.	Sarnoff Corp.	Semtech Corp.
NCH Corp.	Cisco	Seagate Technology	Siemens Corp.
Nektar Therapeutics	Cree Inc.	Sensata Technologies	Skyworks Solutions Inc.
NOVA Chemicals Inc.	Datacard Group	Sharp Electronics Corp.	STERIS Corp.
Noven Pharmaceuticals	Dell Inc.	Silicon Laboratories Inc.	STMicroelectronics Inc.
Novo Nordisk Inc.	Digi International Inc.	SMSC	Yazaki North America Inc.
Nycomed US Inc.	Ditech Networks	Sony Computer Entertainment America	Zygo Corp.
Ono Pharma USA Inc.	EADS North America Test and Services	SUMCO Phoenix Corp.	Manufacturing
Optimer Pharmaceuticals Inc.	Electronics For Imaging	Synaptics Inc.	Food, Beverage & Tobacco Product Manufacturing
Orica USA Inc.	Emulex	Teradyne Inc.	ACH Food Companies Inc.
Pfizer Inc.	Evans & Sutherland Computer Corp.	Toshiba America Business Solutions Inc.	The Andersons Inc.
PPG Industries Inc.	Extreme Networks	TransAct Technologies Inc.	Autocrat Inc.
Regeneron Pharmaceuticals Inc.	F5 Networks	TriQuint Semiconductor	Basic American Foods
Rhodia	FSI International	TTM Technologies	Bimbo Bakeries USA
Roche Pharmaceuticals	GTECH Corp.	Tyco Electronics	Brown-Forman Corp.
S.C. Johnson & Son Inc.	Hewlett Packard	Verbatim Americas LLC	Bunge Limited
Sandoz Inc.	Hitachi America Ltd.	WaferTech LLC	Bunge North America
sanofi-aventis	Hitachi Data Systems	Western Digital	Campbell Soup Co.
Sciele Pharma Inc.	Hypercom	Xerox Corp.	Chiquita Brands International
Sepracor Inc.	IM Flash Technologies LLC	Zebra Technologies Corp.	CHS Inc.
The Sherwin-Williams Co.	Instron	Zetron Inc.	Coca-Cola Bottling Co. Consolidated
Solutia Inc.	Intel Corp.	Manufacturing	The Coca-Cola Co.
Solvay North America	Inter-Coastal Electronics Inc.	Electrical Equipment, Appliance & Component Manufacturing	Coca-Cola Enterprises Inc.
Stepan Co.	Itron Inc.	Analog Devices	Community Coffee Co. LLC
Stiefel Laboratories Inc.	Jabil Florida Plant	Anaren Microwave Inc.	Compass Group-North America
Syngenta	Jazz Semiconductor	Applied Materials	ConAgra Foods Inc.
Talecris Biotherapeutics			

Participant Listing

U.S. Firms

Corn Products International Inc.	Seaboard Corp.	BAE Systems Land & Armaments	J. J. Keller & Associates Inc.
Dean Foods Co.	Smithfield Packing	Ball Corp.	KapStone Paper and Packaging Corp.
Del Monte Foods Co.	Snyder's of Hanover Inc.	The Bilco Co.	Merrill Communications
Diageo Inc.	Solae LLC	Carpenter Technology Corp.	MWV
Dr Pepper Snapple Group	Ventura Foods LLC	Emerson Climate Technologies Inc.	Neenah Paper Inc.
DS Waters of America Inc.	Wayne Farms LLC	ESCO Corp.	NewPage Corp.
E & J Gallo Winery	Wm. Wrigley Jr. Co.	Fike Corp.	Packaging Corp. of America
Foster's Wine Estates Americas	Zinpro Corp.	Gerdau Ameristeel	RR Donnelley
Godiva Chocolatier Inc.		Hilti Inc.	Sappi Fine Paper N/A
Gorton's Inc.	Manufacturing	Lennox International	Smead Manufacturing
Grande Cheese Co.	Machinery Manufacturing	Masonite Corp.	Taylor Corp.
Granite Construction Inc.	ASML	Merial Ltd.	Temple-Inland
Gruma Corp.	Bucyrus International Inc.	Midmark Corp.	UPM-Kymmene Inc.
Guida's Milk and Ice Cream	Cameron	Modine Manufacturing Co.	Valpak — Cox Target Media
The Hershey Co.	Canon USA Inc.: Imaging Systems Group	Noranda Aluminum	
H.J. Heinz Co.	Carestream Health Inc.	NSK Corp.	
Home Market Foods Inc.	Caterpillar Inc.	Pacific Manufacturing Ohio Inc.	
Hormel Foods Corp.	CNH America LLC	ROSS Controls	
HP Hood LLC	Deere & Co.	Ryerson Inc.	
J.R. Simplot Co. (Food Group)	Deere-Hitachi Construction Machinery Corp.	S&C Electric Co.	
Jackson Family Enterprises	Flow International Corp.	Snap-on Inc.	
The J. M. Smucker Co.	Flowserve Corp.	Spartan Light Metal Products	
Just Born Inc.	Gardner Denver	SSAB Enterprises LLC	
Kellogg Co.	Graco Inc.	Superior Essex Inc.	
Keystone Foods LLC	Hypertherm Inc.	Taco Inc.	
Kraft Foods Inc.	Invensys Controls	Tenaris Inc.	
Lance Inc.	JBT Corp.	The Timken Co.	
Land O'Lakes Inc.	KLA-Tencor	Tower Automotive	
Leprino Foods Co.	Komatsu America Corp.	Trinity Industries Inc.	
Little Lady Foods Inc.	KONE Inc.	Valmont Industries Inc.	
Lorillard Tobacco Co.	Link-Belt Construction Equipment Co.	Winzeler Stamping Co.	
McCain Foods USA Inc.	Manitowoc Co. Inc.	Worthington Industries	
McCormick & Co.	Markem-Imaje Corp.	Wright Medical Technology	
MillerCoors LLC	NACCO Materials Handling Group	ZF Group NAO	
Montana-Dakota Utilities Co.	Nordson Corp.	Manufacturing	
Nature's Sunshine Products	Parker Hannifin	Paper Manufacturing, Printing & Related Support Activities	
Nestle Purina PetCare	Pitney Bowes	AbitibiBowater Inc.	
Nestle USA	Sauer-Danfoss	Ahlstrom Nonwovens LLC	
Nutraceutical	StandardAero	Amcor Sunclipse	
Ocean Spray Cranberries Inc.	Stryker	Appleton	
OSI Industries LLC	Terex Corp.	Boise Inc.	
PBG	Twin Disc Inc.	Chesapeake Corp.	
Pepsi Bottling Ventures	Varian Semiconductor Equipment	Deluxe Corp.	
PepsiCo Inc.	Vermeer Corp.	Domtar	
Perfetti Van Melle USA Inc.	Wagstaff Inc.	Evergreen Packaging	
Pernod Ricard USA		FUJIFILM Manufacturing U.S.A. Inc.	
Pilgrim's Pride Corp.	Manufacturing	Glatfelter	
RalCorp. Holdings Inc.	Metal Manufacturing	Graphic Packaging International Inc.	
Rich Products Corp.	ArcelorMittal USA	International Paper	
RJ Reynolds	ATI Allegheny Ludlum		
Schreiber Foods Inc.			
The Schwan Food Co.			

Participant Listing

U.S. Firms

Manufacturing	American Medical Systems Inc.	Energizer Holdings Inc.	Leatherman Tool Group Inc.
Transportation Equipment Manufacturing	AMETEK Inc.	EnPro Industries Inc.	Little Rapids Corp.
AAM	Amway	ESCO Technologies	Lockheed Martin Corp.
Aerojet — GenCorp.	Andersen Corp.	Essilor of America	Lord Corp.
Aisin Brake & Chassis Inc.	Apogee Enterprises Inc.	Estee Lauder Companies Inc.	L'Oréal USA Inc.
ArvinMeritor Inc.	Applied Precision Inc.	Fender Musical Instruments	Lubrication Technologies Inc.
B/E Aerospace Inc.	Armstrong World Industries	Fenwal Inc.	Martin Marietta Materials
Bell Helicopter — Textron	Ash Grove Cement Co.	First Solar	Matthews International
The Boeing Co.	Avery Dennison	Fiskars Brands Inc.	MEDRAD Inc.
The Boeing Co.: Defense	Avon Products Inc.	Fortune Brands	Medtronic
BorgWarner Inc.	B. Braun Medical Inc.	GAF Materials Corp.	Merit Medical Systems Inc.
Chrysler LLC	BAE Systems — U.S. Combat Systems (AS)	General Dynamics Land Systems	Molnlycke Health Care
Curtiss-Wright Corp.	BAE Systems Inc.	Global Aeronautica LLC	MTS Systems Corp.
Dana Holding Corp.	Barnes Group	Goodrich Corp	Musculoskeletal Transplant Foundation
Delphi Corp.	Bausch & Lomb	Goodrich: ISR Systems Danbury	National Gypsum Co.
DENSO International America Inc.	BD (Becton Dickinson)	Greene Tweed & Co.	National Pen Co.
Denso Manufacturing Tennessee Inc.	Beckman Coulter Inc.	Gulfstream Aerospace Corp	Nautilus Inc.
Exide Technologies	Berwick Offray LLC	Hach Lange	NBTY Inc.
Ford Motor Co.	Bio-Rad Laboratories	Hasbro Inc.	Newell Rubbermaid
General Motors Corp.	The Black & Decker Corp.	Haworth Inc.	Nordic Naturals Inc.
The Goodyear Tire & Rubber Co.	BMW Manufacturing Co. LLC	Henkel of America	Norgren Inc.
Harley-Davidson Motor Co.	Boston Scientific Corp.	Henry Co.	Northrop Grumman Shipbuilding Gulf Coast
Hayes Lemmerz International Inc.	BP	Herbalife International of America Inc.	Novartis Consumer Health
Honda of South Carolina Mfg. Inc.	Brady Corp.	Herman Miller Inc.	Olin Corp. Winchester Division
JTEKT Automotive Vonore Tennessee	Bridgestone Americas Inc.	Hill-Rom Holdings Inc.	OMNOVA Solutions Inc.
JTEKT North America	C. R. Bard Inc.	Holcim (US) Inc.	Orscheln Products
Kamehameha Schools	Callaway Golf Co.	Hollister Inc.	Owens Corning
Mack Trucks Inc.	Canon Virginia Inc.	Honda Manufacturing of Alabama	Owens Illinois
Mitsubishi Motors North America Inc. — Manufacturing Division	Cardiac Science Corp.	Honeywell	PACCESS
Moog Inc.	CaridianBCT	Hunt Consolidated Inc.	Pharmavite LLC
North American Lighting Inc.	Celgene Corp.	Hydranautics — A Nitto Denko Co.	ProBuild Holdings Inc.
Oshkosh Corp.	CertainTeed Corp.	ifm effector Inc.	Rayovac Remington
Rockwell Collins	Church & Dwight	Ingersoll Rand	Remington Arms Co.
TRW Automotive	Clarins USA Inc.	Ingersoll-Rand Security Technologies	Revlon
United Launch Alliance LLC	Cobham Sensor Systems San Diego	Intertape Polymer Group Inc.	Roche Diagnostics
Utilimaster Corp.	Coherent Inc.	Invacare Corp.	RTC
	Coloplast Corp.	Inverness Medical Innovations	Sakura Finetek USA Inc.
Manufacturing	Compass Minerals	ITT Corp.	Sentry Group
Other Miscellaneous Manufacturing	ConvaTec Inc.	ITT Flow Control	Siemens Healthcare Diagnostics
A. W. Chesterton Co.	Cooper Standard Automotive Inc.	J.M. HUBER Corp.	Simmons Bedding Co.
A.T. Cross Co.	CooperVision Inc.	Johns Manville	Smith & Nephew Inc.
Abbott Laboratories	Crown Cork & Seal USA Inc.	Johnson Controls Inc.	Smiths Medical
ACCO Brands Corp.	Cummins Inc.	Johnson Outdoors Inc.	SONO-TEK CORP.
Aggregate Industries — US	Cyberonics Inc.	Jostens	SPX
Alcan Packaging Beauty US	Dal-Tile	Kao Brands Co.	SSP Fittings Corp.
Alcoa Inc.	Danaher Motion	Kohler Co.	STIHL Inc.
Alcon Laboratories Inc.	Dentsply International Inc.	L-3 Communications	Straumann US
American Greetings	DFB Pharmaceuticals Inc.	L-3 Communications	Sunoco Inc.
	Dionex Corp.	Integrated Systems	Synthes USA
	EaglePicher Technologies	L-3 Communications Narda East	Teleflex Inc.
	Edwards Lifesciences	Lamplight Farms	Terumo Cardiovascular Systems

Participant Listing

U.S. Firms

Terumo Medical Corp.	HilCorp. Energy Co.	City of Overland Park, Kan.	Northrop Grumman Corp. — Aerospace Systems Sector
Texas Industries Inc.	Imerys Clays Inc.	City of Portland, Oregon	Oakland County Michigan
Textron Systems	Key Energy Services	City of Richmond, Va.	Ohio Police and Fire Pension Fund
TherOx	Luck Stone Corp.	City of Seattle	O'Melveny & Myers LLP
The Toro Co.	Marathon Oil Co.	City of Slidell	Orange County BCC
Toyoda Gosei North America Corp.	Murphy Oil Corp.	City of Vancouver	Orbital Sciences Corp.
Unilever US	Newmont Mining Corp.	The City of Virginia Beach	PBH
United Technologies Corp.	Newmont Mining Corp. Nevada	Cleveland Metroparks	Pinellas County Government
USG Corp.	Patriot Coal Corp.	Collin County	Port Authority of NY & NJ
Valero Energy Corp.	Plains Exploration & Production Co.	Commonwealth of Virginia	Port of Portland
Varian Medical Systems	Rio Tinto	County of Albemarle, Va.: Local Government	Port of Seattle
Verigty	Salt River Materials Group	County of Bernalillo	Salt Lake City Corp.
Vought Aircraft Industries	Samson Investment Co.	Dakota County	Sedgwick County Government
The W.C. Bradley Co.	Shell Oil Co.	Department of Defense	Seminole County Government/BCC
W. M. Barr & Co. Inc.	Smith International	Dona Ana County	SOC Los Alamos
W.L. Gore & Associates Inc.	Suncor Energy Inc.	Fire and Police Pension Association	Springfield Housing Authority
Waters Corp.	Superior Energy Services LLC	Garfield County Colorado	St. Johns River Water Management District
Welch Allyn	Transocean	Greenberg Traurig LLP	St. Louis County Government
World Kitchen LLC	Vulcan Materials Co.	Gwinnett County BOC — Human Resources	State of Colorado
YKK Corp. of America	Western Refining	Hamilton County Government	State of Hawaii
ZEBCO Holdings Inc.	Williams Companies	Hazard Management Solutions Inc.	State of Missouri
Zimmer Inc.		Howrey LLP	State of Montana
ZLB Plasma		HR Dynamics Inc.	State of North Dakota
Mining			
Anadarko Petroleum Corp.	Ada County	Idaho National Laboratory	State of Oklahoma, Office of Personnel Management
ANKOR Energy LLC	Alachua County Board of County Commissioners	Illinois Student Assistance Commission	State of Texas
Apache Corp.	Alliant Techsystems Inc.	Incorporated County of Los Alamos	State of Utah
Aramco Services Co.	Anoka County	Judicial Council of California	State of Washington
Arch Coal Inc.	B&W Y-12 LLC	Knox County Government	State of Wisconsin
ASARCO LLC	Ball Aerospace & Technologies Corp.	Larimer County	Town of Hilton Head Island
Baker Hughes	Bl Inc.	Lawrence Livermore National Laboratory	U.S. Office of Personnel Management
Barrick Gold of North America Inc.	Board of Collier County Commission	Lockheed Martin Space Systems Co.	Union County
BG US Services	Broward County FL	Los Alamos National Laboratory	Union County Local Government
BHP Billiton Marketing	Capital One Financial	Maryland Department of Transportation	United Space Alliance
BreitBurn Energy	Career Service Authority	Mecklenburg County	Virginia Housing Development Authority
BreitBurn Management Co. LLC	City and County of Denver	MEI Technologies Inc.	Virginia State Corp. Commission
ConocoPhillips	Chilkoot Indian Association	Metropolitan Washington Airports Authority	Washoe County
Core Laboratories	City of Ann Arbor	Minnesota Judicial Branch	Wisconsin Department of Natural Resources
Dart Energy Corp.	City of Augusta	Missouri Department of Conservation	WSI-Savannah River Site
DCP Midstream	City of Austin	Missouri Department of Transportation	Wyoming Business Council
Drummond Co. Inc.	City of Boise	Multnomah County	
Duke Energy Corp.	City of Charlotte	New Mexico State Personnel Office	
EnCana Oil & Gas (USA) Inc.	City of Chattanooga	North Carolina Office of State Personnel	
EOG Resources Inc.	City of Fort Lauderdale, Fla.		Real Estate, Rental & Leasing
FirstEnergy Corp.	City of Garland		Aimco — Apartment Investment & Management Co.
Freeport — McMoRan Copper & Gold	City of Glendale, Ariz.		Alliance Residential Co.
Global Industries Offshore LLC	City of Grapevine, Texas		AMB Property Corp.
Halliburton	City of Greenville, S.C.		Amstar Group LLC
Helmerich & Payne Inc.	City of Houston, Texas		Archstone Communities LLC
Hess Corp.	City of Las Vegas		
	City of Loveland		

Participant Listing

U.S. Firms

Associated Estates Realty Corp.	Axcess Financial Services	Navy Exchange Service	Amdocs Inc.
AvalonBay Communities Inc.	B&H Photo	Command (NEXCOM)	American Tower Corp.
Avis Budget Group	Belk Inc.	NORDSTROM	AT&T
Bluegreen Corp.	Belron US Inc.	OfficeMax Inc.	Avaya Inc.
CARTUS	Bemis Manufacturing Co.	The Pampered Chef	Blackfoot Telecommunications Group
CB Richard Ellis	Big Y Foods Inc.	The Pantry Inc.	Bresnan Communications
Charles Schwab	BI-LO LLC	Papa John's International Inc.	Bright House Networks
Corporate Office Properties Trust	Blockbuster Inc.	PartyLite Worldwide Inc.	Calix
Cushman & Wakefield	Brown Shoe Co. Inc.	Peet's Coffee and Tea Inc.	Cbeyond Communications
Dollar Thrifty Automotive Group	Burling Coat Factory	Pep Boys Auto	CenturyTel
Duke Realty Corp.	Cabela's Inc.	PetSmart	Charter Communications
Equity Office Management LLC	Carlson Restaurants Worldwide	Princess House Inc.	Comcast Cable/Oregon & SW Washington Region
Equity Residential	Cash America	Publix Super Markets Inc.	Comcast Cable Communications
Heitman LLC	Chanel Inc.	Raley's	CommScope Inc.
The Hertz Corp.	Charming Shoppes Inc.	Recreational Equipment Incorporated (REI)	Cox Communications
Hillwood	Chico's FAS Inc.	Redcats USA	Cox Communications Inc. — New England
Hines	The Children's Place	Roundy's Supermarkets Inc.	Crown Castle International
Home Properties	Collective Brands	Safeway Inc.	Deltacom Inc.
HomeServices of America	DFS Group LP	Saks Fifth Avenue	DIRECTV
Irvine Co.	Dollar General Corp.	Sally Beauty Holdings Inc.	EMBARQ Corp.
Jones Lang LaSalle	Ethan Allen Global Inc.	Savers Inc.	Equinix
Madison Marquette	Express Scripts	The Scooter Store	Ericsson Inc.
Marriott Vacation Club International	Family Dollar Stores	Shopko Stores Operating Co. LLC	FairPoint Communications Inc.
National Retail Properties Inc.	Fresh & Easy Neighborhood Market Inc.	Spartan Stores	Frontier Communications
Opus Corp.	Furniture Brands International Inc.	Starbucks Coffee Co.	Fujitsu Network Communications
PHH Arval	Gap Inc.	Sterling Jewelers Inc.	Global Crossing
PHH Mortgage Corp.	General Nutrition Inc. (GNC)	The Stop and Shop Supermarket Co.	HickoryTech Corp.
Radian Group Inc.	General Parts International/ CARQUEST	SUPERVALU Inc.	Hughes Network Systems
Regency Centers	Giant Food Stores LLC	Target Corp.	i wireless
The Rockefeller Group	Greatland Corp.	Tesla Motors Inc.	Level 3 Communications
Satellite Industries Inc.	Group 1 Automotive	Tiffany & Co.	Mitel Networks
Simon Property Group	Hannaford Bros Co.	The TJX Companies Inc.	Motorola
Simpson Housing LLLP	Harbor Freight Tools	TLC Vision	National Exchange Carriers Association (NECA)
The St. Joe Co.	Hellenbrand Inc.	Tween Brands	NEC Corp. of America
The Taubman Co.	Helzberg Diamonds	Ulta Beauty	Nokia
Terrus Real Estate Group	Hot Topic Inc.	W.S. Badcock Corp.	Nortel
Texas Capital Bank	HSN Inc.	Walgreens Co.	NTELOS
United Rentals Inc.	IKEA NA LLC	Wal-Mart Stores Inc.	Polycom
Williams Scotsman Inc.	J. Crew	Wegmans Food Markets Inc.	Powerwave Technologies Inc.
Retail Trade	The Kroger Co.	Winn-Dixie Stores Inc.	Qualcomm Inc.
Abercrombie & Fitch	L.L.Bean Inc.	XanGo	Qwest Communications
Ace Hardware Corp.	Lands' End	The Yankee Candle Co. Inc.	RCN
Advanced Auto Parts	Limited Brands	Zale Corp.	S.W.I.F.T.
Aeropostale Inc.	Limited Stores LLC	Telecommunications	SeaChange International
Amazon.com	Longs Drug Stores	2Wire Inc.	Siemens Enterprise Communications Inc.
American Eagle Outfitters Inc.	Macy's Inc.	ADC Telecommunications	SureWest Communications
AmeriGas Propane Inc.	Medco Health Solutions	ADTRAN Inc.	Syniverse Technologies
Anchor Blue Retail Group	Meijer Inc.	Alaska Communications Systems	Telcordia Technologies
Army & Air Force Exchange Service	Michaels Stores	Alcatel-Lucent	Telephone & Data Systems Inc.
AutoNation Inc.	Nash Finch Co.	Alltel Wireless	
	National Vision Inc.		

Participant Listing

U.S. Firms

Time Warner Cable	Magellan Midstream Partners	Colquitt EMC	Omaha Public Power District
T-Mobile USA	Manheim	D C Water and Sewer Authority	ONEOK Inc.
Trimble	Market Day	Denver Water	Pacific Gas & Electric
tw telecom	MARTA	Derry Township Municipal Authority	PacifiCorp.
Verizon Business	Matheson Trucking Inc.	Dominion Resources	Pepco Holdings Inc.
Verizon Communications	Matson Navigation Co.	DTE Energy	Piedmont Natural Gas
Verizon Telecom	Metropolitan Transit Authority of Harris County Texas	Duquesne Light	Pinnacle West
Verizon Wireless	Metropolitan Transportation Authority	Dynegy Inc.	PJM Interconnection
Virgin Mobile USA	Navistar Inc.	E.ON U.S.	PNM Resources Inc.
Windstream Communications	New Jersey Transit	Edison International	Portland General Electric Co.
XO Communications	Norfolk Southern Corp.	Edison Mission Group	PPL Corp.
Transportation	OHL	Entegra Power Services	Progress Energy
Air Transportation	Orange County Transportation Authority	Entergy Corp.	Public Service Enterprise Group
Alaska Airlines	Port Authority of Allegheny County	FPL Group Inc.	Public Utility District #1 of Chelan County
Cessna Aircraft Co.	Regency Energy Partners	GDF SUEZ Energy North America Inc.	Puget Energy
Comair	Royal Caribbean Cruises Ltd.	Golden State Water Co.	Questar
FedEx Express	Schneider National Inc.	Great River Energy	Reliant Energy Inc.
FedEx Services	Southern California Regional Rail Authority	Hawaiian Electric Co. Inc.	RRI Energy
Greater Orlando Aviation Authority	Southern Union Co.	Hawaiian Electric Industries Inc.	Salt River Project
Miles Kimball Co.	Tango Transport LLC	Huntsville Utilities	San Antonio Water System
Southwest Airlines Co	Tidewater Barge Lines	Idaho Power Co.	Santee Cooper
United Parcel Service: Airline	TransCanada Corp.	Integrys Energy Group	SCANA
XOJET Inc.	U.S. Food Service	ISO New England	Sempra Energy
Transportation	Union Tank Car Co.	ITC Holdings Corp.	SourceGas LLC
All Other Transportation	UPS	Jordan Valley Water Conservancy District	Southern Co.
Alliance Pipeline	Utah Transit Authority	Kinder Morgan	Spectra Energy
Alyeska Pipeline Service Co.	YRC Worldwide	Knoxville Utilities Board	Suburban Propane LP
Amtrak		Laclede Gas Co.	TECO Energy Inc.
APL Ltd		Lafayette Consolidated Government	Tennessee Valley Authority
BNSF Railway Co.		Lee County Electric Cooperative	UGI Utilities Inc.
Canadian National		Lower Colorado River Authority	United Illuminating
Colonial Pipeline Co.		Madison Gas and Electric Co.	United States Enrichment Corp.
Con-way Inc.		Marquette Board of Light and Power	United Water
Dallas Area Rapid Transit		Memphis Light Gas & Water Division	Utilit Corp.
Draper Laboratory		Nashville Electric Service	Vectren Corp.
EI Paso Corp.		Nebraska Public Power District	Vestas American Wind Technology
EPCO Inc.		New York Power Authority	Washington Suburban Sanitary Commission
Exel		Nicor Gas	We Energies
FedEx Freight Inc.		NiSource Inc.	Western Farmers Electric Cooperative
FedEx Global Supply Chain Services		Northeast Utilities	Xcel Energy Inc.
Freightquote.com Inc.		NorthWestern Energy	
GATX Corp.		NRG Energy Inc.	
GE Capital Rail		NSTAR Electric & Gas	
GENCO		NV Energy	
Genesis Energy LLC		NW Natural	
Greyhound Lines Inc.		OGE Energy Corp.	
J.B. Hunt Transport Inc.		Oglethorpe Power	
LifeWay Christian Resources		Old Dominion Electric Cooperative	
Los Angeles Metro			
Maersk Inc.			

Participant Listing

U.S. Firms

BarrierSafe Solutions International Inc.	Morinda Inc.	Other Services (except Public Administration)	General Board of Pension and Health Benefits of The UMC
Canon USA	Morris Group Inc.	Religious, Grantmaking, Civic, Professional & Similar Organizations	Heifer Project International
CDW	MSC Industrial Direct	AAA Mid-Atlantic Inc.	Investment Co. Institute
Columbia Sportsear	Network Hardware Resale	Alliance Defense Fund	John D. and Catherine T. MacArthur Foundation
Donaldson Co. Inc	Newark	ALSAC/St. Jude	The Joint Commission
Edward Don & Co.	North Pacific Group Inc.	American Academy of Neurology	National Rural Electric Cooperative Association
Epicurean Foods	Novelis Corp.	American Academy of Pediatrics	The Pew Charitable Trusts
Epson America Inc.	Patterson Companies	American Association of School Administrators	The Samuel Roberts Noble Foundation Inc.
Fabio Perini North America Inc.	Pentax Imaging Co.	American Cancer Society Pennsylvania Division Inc.	Save the Children Federation Inc.
Ferguson Enterprises Inc.	Pier 1 Imports Inc.	American Chemical Society	Society of Actuaries
Hagemeyer North America	Polaris Industries Inc.	American Medical Association	The State Bar of Arizona
Hallmark Cards Inc.	Robert Bosch LLC	American Optometric Association	University HealthSystem Consortium
Henry Schein Inc.	Rohm Semiconductor USA LLC	American Red Cross	The University of Iowa Foundation
Hyundai Morte America	Subaru of America Inc.	American Society of Clinical Oncology	Vineyard Community Church
Ingram Lightning Group	SYNNEX Corp.	Benevolent & Protective Order of Elks of the USA	The William and Flora Hewlett Foundation
Ingram Micro	Tech Data Corp.	Bible League	Williamsburg Community Health Foundation
International Electric Supply Corp.	Toyota Motor Sales USA Inc.	Boy Scouts of America	Young Life
Isuzu North America Corp.	Tupperware Brands Corp.	The Church of Jesus Christ of Latter-Day Saints	
Itochu International Inc.	TVC Communications LLC	College of American Pathologists	
Jarden Consumer Solutions	Unified Grocers	Compassion International	
JM Family Enterprises Inc.	Unisource Worldwide Inc.	Comprehensive Health Education Foundation	
Kaman Industrial Technologies	The Warnaco Group Inc.	Credit Union Executives Society	
Kawasaki Motors Corp. U.S.A.	W.W. Grainger Inc.	Fermi National Accelerator Laboratory	
Keystone Automotive Industries		Foundation Fighting Blindness	
LEGO System Inc.			
Lehigh Hanson			
Mazda North American Operations			
McCoy Inc.			
McKesson Corp.			
Mercedes Benz USA LLC			
Mine Safety Appliances Co.			
Mitsubishi International Corp.			

Participant Listing

Canadian Firms

Accommodation & Food Services	Finance & Insurance	Health Care & Social Assistance	Manufacturing
Compass Group Canada	Bank of Montreal	Amcal Family Services	Chemical Manufacturing
Fairmont Raffles Hotels International	Business Development Bank of Canada (BDC)	CML Healthcare Inc.	Agrium Inc.
Priszm Inc.	Federation des Caisses Desjardins du Quebec	CNIB	Apotex Inc.
Administrative, Support & Waste Management	Franklin Templeton Investments	Fraser Health	Baxter Corp.
Bata Ltd.	Hospitals of Ontario Pension Plan	LifeLabs Inc.	CF Chemicals Ltd.
Canadian Blood Services	Ontario Teachers' Pension Plan	London Health Sciences Centre	DSM Nutritional Products Canada Inc.
Credit Union Central of Manitoba	RBC Dexia Investor Services	Information	logen Corp.
First Calgary Savings	Finance & Insurance	Algorithmics	MDS Inc.
Safety-Kleen Systems Inc.	Credit Intermediation & Related Activities	CompuCom Systems Inc.	Methanex Corp.
Stream Global Services	Affinity Credit Union	Fujitsu America Inc.	The Mosaic Co.
Agriculture, Forestry, Fishing & Hunting	Assiniboine Credit Union	John Wiley & Sons Canada Ltd.	NOVA Chemicals Corp.
Viterra	ATB Financial	Oracle Corp. Canada Inc.	Roche Canada
Arts, Entertainment & Recreation	Central 1 Credit Union	Sage	Manufacturing
Electronic Arts	Chrysler Financial Canada	Take-Two Interactive Software Inc.	Computer, Electrical Product & Equipment, Appliance & Component Manufacturing
Ontario Lottery and Gaming Corp.	Citigroup Inc.	TELUS backed by Emergis	Adobe Systems
Construction	Coast Capital Savings Credit Union	TransUnion	Apple Inc.
JV Driver Projects Inc.	Concentra Financial	Management of Companies & Enterprises	Hewlett Packard
Ledcor Group of Companies	DCFS Canada Corp.	Atco Frontec Corp.	Intel Corp.
Consulting, Professional, Scientific & Technical Services	Moneris Solutions	sanofi pasteur	Invensys Process Systems
AMEC	Otera Capital Inc.	Manufacturing	Lockheed Martin Canada Inc.
Calgary Laboratory Services	Scotiabank	AbitibiBowater Inc.	MOSAID Technologies Inc.
Canadian Law Firm	TD Bank Financial Group	Boeing Canada Operations Ltd.	Novell Inc.
Computer Sciences Canada Inc.	Finance & Insurance	BRP Inc.	Schneider Electric Canada
Hewitt	Insurance Carriers & Related Activities	The DATA Group of Companies	Siemens Canada Ltd.
KPMG Canada	AEGON Canada Inc.	Delta Building Products Ltd.	Xerox Canada Ltd.
MacDonald Dettwiler & Associates Inc.	Allstate Insurance Co. of Canada	General Dynamics Canada Ltd.	Manufacturing
Match Marketing	The CUMIS Group	General Dynamics Land Systems — Canada	Food, Beverage & Tobacco Product Manufacturing
Mercer	The Economical Insurance Group	Holcim (Canada) Inc.	Agropur
People First HR Services	Federated Insurance	NewPage Corp.	Canada Bread Co. Ltd.
Sales Resource Group Inc.	First Canadian Title	StandardAero	Danone Inc.
Wyeth Canada	Industrial Alliance Insurance and Financial Services Inc.	Suncor Energy Inc.	J.R. Simplot Co. (Portage Plant)
Educational Services	Insurance Corp. of British Columbia	Teldon Media Group	Kellogg Canada Inc.
Fairleigh Dickinson University — Vancouver	Manulife Financial	Transcontinental	Maple Leaf Consumer Foods
McMaster University	TD Insurance	Uponor Ltd.	McCain Foods (Canada)
Mount Royal College	Workplace Safety & Insurance Board	Waters Corp.	McCormick Canada
	Zurich Canada	World Kitchen LLC	PepsiCo Canada
			The Schwan Food Co.
			Sun-Rype Products Ltd.

Participant Listing

Canadian Firms

Mining

Barrick Gold
BP Canada Energy Co.
Cameco Corp.
CCS Corp.
Compass Minerals
Devon Energy
EnCana Corp.
Hunt Oil Co.
Husky Energy
Nexen Inc.
Pengrowth Corp.
Potash Corp. of Saskatchewan Inc.

Public Administration

Canada House of Commons
Canada Mortgage and Housing Corp.
Canadian Forces
Canadian Forces Personnel & Family Support Services
City of Burlington
City of Edmonton
City of Kitchener
City of Montreal
The Corp. of the Town of Markham

Office of Human Resources

Province of Nova Scotia – Civil Service
Region of Niagara
The Regional Municipality of Durham
Regional Municipality of Niagara
Regional Municipality of York
Workers' Compensation Board – Alberta

Real Estate, Rental & Leasing

Brookfield Residential Property Services
The Minto Group

Retail Trade

Best Buy Canada Ltd.
Canadian Tire Corp.
LG Electronics Canada Inc.
Loblaw Companies Ltd.
Longo Brothers Fruit Markets Inc.
Reitmans Canada Ltd.
United Farmers of Alberta Cooperative Ltd.
Walmart Canada Corp.
Winners Merchants International LP

Telecommunications

Alcatel-Lucent North America
Avaya Inc.
Bell Aliant
Bell Canada
Ericsson Canada Inc.
Mitel Networks
Nortel
PIKA Technologies Inc.
Rogers Communications Inc.
Shaw Communications Inc.

Transportation

Air Canada
Alliance Pipeline
Canadian National
Canadian Pacific
FedEx Express Canada
Halifax Port Authority
NAV Canada
Purolator Courier Ltd.
TransCanada Corp.
Via Rail Canada Inc.
WestJet Airlines

Utilities

Direct Energy Marketing Ltd.
Hydro-Québec
New Brunswick Power Holding Corp.
Spectra Energy Transmission
TransAlta Corp.

Wholesale Trade

Hyundai Auto Canada Corp.
Lehigh Hanson

Other Services (except Public Administration)

Alberta Medical Association
British Columbia Medical Association
CAA South Central Ontario
Canadian Medical Association
CMA Holdings
The Law Society of Upper Canada
YMCA of Greater Toronto

Survey Definitions

bonus: an after-the-fact reward or payment based on the performance of an individual; a group of workers operating as a unit, a division or business unit; or an entire workforce.

compensation philosophy: a written statement of what the organization believes about how people should be paid as well as supporting the business strategy and fitting within the organizational culture. A key component is how the organization intends to pay its people relative to its competitors, i.e., the desired market position.

excluding salesforce incentives: include base salaries for eligible salesforce employees, but do not include salesforce incentives.

exempt salaried: all other salaried employees, except officers and executives, not subject to the overtime pay provisions of FLSA.

frequency: the number of times or percentage of times a value appears in a data set or in a category.

general increase/cost-of-living allowance (cola): an identical pay raise either in a flat rate such as cents per hour or as a percentage of salary given to all eligible employees. Also known as an across-the-board increase.

incentive: any form of variable payment tied to performance. the payment is a monetary award. Incentives are contrasted with bonuses in that performance goals for incentives are predetermined.

lump-sum award: an award that is paid in a single cash payment.

management salaried (canada): all other salaried employees, except officers and executives.

mean: a simple arithmetic average obtained by adding a set of numbers and then dividing the sum by the number of items in the set.

median: the middle item in a set of ranked data points containing an odd number of items. When an even number of items are ranked, the average of the two middle items is the median.

merit increase: an adjustment to an individual's base pay rate based on performance or some other individual measure.

n: number of responses.

nonexempt hourly nonunion: hourly employees who are not exempt from the minimum wage and overtime pay provisions of the Fair Labor Standards Act of 1938 (FLSA). Excludes hourly union employees.

nonexempt salaried: salaried (compensation paid by the week, month or year rather than by the hour) employees who are not exempt from the minimum wage and overtime pay provisions of the Fair Labor Standards Act of 1938 (FLSA). Excludes hourly employees, both union and nonunion.

nonmanagement hourly nonunion (canada): hourly nonunion employees. Excludes hourly union employees.

nonmanagement salaried (canada): salaried nonunion employees. Excludes hourly employees, both union and nonunion.

officers/executives: top and/or senior management that have significant responsibility for the management of the company as well as influence on the results of the company.

other increase: may include internal equity adjustments, salary range adjustments, skill-based pay increases. (For more examples, refer to question 9a in survey questionnaire.)

promotional increase: an increase in a salary or wage rate provided to a person because of a promotion to a higher-level job.

salary range structure change: the percent change in the control points (or the midpoints) of a formal salary range, band or wage rate that are adjusted to reflect movements in the marketplace.

total base salaries: total salaries for all eligible employees (base salaries only).

total increase: the total amount of any combination of the above increases (general, COLA, merit, other) expressed as a percentage of payroll to be granted as increases during the year. The budget percentage is calculated by totaling the amount of general increases, cost-of-living increases, merit increases and other increases granted or scheduled to be granted in the year, and dividing the total salaries of all eligible employees whether or not they received a salary increase.

variable pay: compensation that is contingent on discretion, performance or results achieved. It may be referred to as pay at risk.

Questionnaire

2009-10 Salary Budget Survey



2009-10 Salary Budget Survey United States

The deadline to submit the survey is May 4, 2009

Fax or mail your completed survey to:

WorldatWork Survey Team

Fax 480-483-8352 • Toll-free fax 866-816-2962

14040 N. Northsight Blvd. • Scottsdale, AZ 85260

If your organization is multi-industry or if pay practices differ across divisions, regions, business units or subsidiaries, please complete a separate questionnaire for each.

Demographic Profile

1*. How should your company be listed on the participant list in the report?

Company name: _____

2*. The organizational unit you are reporting data for is:

- Headquarters (skip to 3)
- Subsidiary/group/division
- Regional headquarters
- Plant/branch
- Independent consultant
- Consulting firm
- Public sector
- Educational

2a*. Please describe the division, subsidiary, region, etc., that you are reporting data for in this questionnaire
(i.e., Southern region, manufacturing division, etc.): _____

3*. Please indicate the industry that best describes your organization using the three-digit North American Industry Classification System (NAICS) code.

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* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

4*. What region(s) and state(s) are you reporting data for in this questionnaire? (You must check at least one region; state selections are optional.)

Eastern U.S.

Optional: Please indicate the states you are reporting data for in this questionnaire.

<input type="checkbox"/> All States in this Region	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> Rhode Island
<input type="checkbox"/> Connecticut	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> Virginia
<input type="checkbox"/> Washington D.C.	<input type="checkbox"/> New Jersey	<input type="checkbox"/> Vermont
<input type="checkbox"/> Delaware	<input type="checkbox"/> New York	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Maine	<input type="checkbox"/> Pennsylvania	
<input type="checkbox"/> Maryland		

Central U.S.

Optional: Please indicate the states you are reporting data for in this questionnaire.

<input type="checkbox"/> All States in this Region	<input type="checkbox"/> Michigan	<input type="checkbox"/> Ohio
<input type="checkbox"/> Iowa	<input type="checkbox"/> Minnesota	<input type="checkbox"/> South Dakota
<input type="checkbox"/> Illinois	<input type="checkbox"/> Missouri	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Indiana	<input type="checkbox"/> Nebraska	
<input type="checkbox"/> Kansas	<input type="checkbox"/> North Dakota	
<input type="checkbox"/> Kentucky		

Southern U.S.

Optional: Please indicate the states you are reporting data for in this questionnaire.

<input type="checkbox"/> All States in this Region	<input type="checkbox"/> Louisiana	<input type="checkbox"/> Tennessee
<input type="checkbox"/> Alabama	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Texas
<input type="checkbox"/> Arkansas	<input type="checkbox"/> North Carolina	<input type="checkbox"/> Oklahoma
<input type="checkbox"/> Florida	<input type="checkbox"/> South Carolina	
<input type="checkbox"/> Georgia		

Western U.S.

Optional: Please indicate the states you are reporting data for in this questionnaire.

<input type="checkbox"/> All States in this Region	<input type="checkbox"/> Idaho	<input type="checkbox"/> Utah
<input type="checkbox"/> Alaska	<input type="checkbox"/> Montana	<input type="checkbox"/> Washington
<input type="checkbox"/> Arizona	<input type="checkbox"/> New Mexico	<input type="checkbox"/> Wyoming
<input type="checkbox"/> California	<input type="checkbox"/> Nevada	
<input type="checkbox"/> Colorado	<input type="checkbox"/> Oregon	
<input type="checkbox"/> Hawaii		

5. For which major metropolitan areas are you reporting data in this questionnaire? (Check all that apply.)

Arizona

Phoenix

California

Los Angeles
 San Diego
 San Francisco
 San Jose

Colorado

Denver

Florida

Miami
 Tampa

Georgia

Atlanta
 Chicago

Maryland

Baltimore

Massachusetts

Boston

Michigan

Detroit

Minnesota

Minneapolis

Missouri

St. Louis

New York

New York

Ohio

Cleveland

Cincinnati

Oregon

Portland

Pennsylvania

Philadelphia

Pittsburgh

Texas

Houston

Dallas

Washington

Seattle

Washington D.C.

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

6*. How many full-time equivalent (FTE) employees does your company employ worldwide? (Please report your worldwide headcount, even though you will be reporting only your U.S. budget data.)

- 1 – 499
- 500 – 2,499
- 2,500 – 9,999
- 10,000 – 19,999
- 20,000+

7. What was the total revenue (the money generated by your company from sales of goods or services on a worldwide basis) for your organization at the end of 2008? (Report in U.S. Dollars)

- Up to \$30 million
- More than \$30 million to \$100 million
- More than \$100 million to \$300 million
- More than \$300 million to \$600 million
- More than \$600 million to \$1 billion
- More than \$1 billion to \$3 billion
- More than \$3 billion to \$5 billion
- More than \$5 billion to \$8 billion
- More than \$8 billion to \$10 billion
- More than \$10 billion

Base Salary Increase

8. What is your organization's current base pay compensation philosophy for each employee category?

Employee group	To pay below the market	To pay at the market	To pay above the market	No formal compensation philosophy
Nonexempt Hourly Nonunion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nonexempt Salaried	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Exempt Salaried	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Officers/Executives	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9*. What is your organization's actual base salary budget program for 2009?

*Note: Fill in "0" (zero) **only** if there is no increase budgeted where one is typically budgeted. If a particular program (i.e., general increase, COLA, merit, other) is not used/applicable in your organization, please leave the field blank.*

Number of covered employees	Employee group	Number of months between increases	General increase /COLA	Merit increase	Other increase (not promotional)	Total increase
	Nonexempt Hourly Nonunion		%	%	%	%
	Nonexempt Salaried		%	%	%	%
	Exempt Salaried		%	%	%	%
	Officers/Executives		%	%	%	%
	← TOTAL					

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

9a. If you have included an increase in the "Other increase" column, what is the nature of this increase?

(Check all that apply.)

- Accelerated increase cycle to move employee closer to midpoint (salary progression)
- Compression
- Internal equity
- Market adjustment/competitive adjustment
- Retention/critical skill adjustment
- Salary range adjustment
- Skill-based pay increase
- Step rate
- Other increase not listed above

10. Does your organization give lump-sum awards? If so, what percentage of employees received an award in 2008?

Employee group	Do you give lump-sum awards?		If so, what percentage of employees received an award in 2008
	Yes	No	
Nonexempt Hourly Nonunion	<input type="checkbox"/>	<input type="checkbox"/>	%
Nonexempt Salaried	<input type="checkbox"/>	<input type="checkbox"/>	%
Exempt Salaried	<input type="checkbox"/>	<input type="checkbox"/>	%
Officers/Executives	<input type="checkbox"/>	<input type="checkbox"/>	%

11. What percentage of your organization's employees, by category, will be receiving a base salary increase (general, COLA, merit or other) in 2009? Does this represent a larger, similar or smaller percentage of employees than in 2008?

Employee group	Percent receiving increase in 2009	Percentage is larger than 2008	Percentage is similar to 2008	Percentage is smaller than 2008
Nonexempt Hourly Nonunion	%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nonexempt Salaried	%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Exempt Salaried	%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Officers/Executives	%	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. What is the projection/estimate for the organization's base salary budget program for 2010?

Note: Fill in "0" (zero) only if there is no increase budgeted where one is typically budgeted. If a particular program (i.e., general increase, COLA, merit, other) is not used/applicable in your organization, please leave the field blank.

Employee group	Number of months between increases	General increase/ COLA	Merit increase	Other increase (not promotional)	Total increase
Nonexempt Hourly Nonunion		%	%	%	%
Nonexempt Salaried		%	%	%	%
Exempt Salaried		%	%	%	%
Officers/Executives		%	%	%	%

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

12a. If you have included an increase in the "Other increase" column, what is the nature of this increase?

(Check all that apply.)

- Accelerated increase cycle to move employee closer to midpoint (salary progression)
- Compression
- Internal equity
- Market adjustment/competitive adjustment
- Retention/critical skill adjustment
- Salary range adjustment
- Skill-based pay increase
- Step rate
- Other increase not listed above

13. Please complete the following table based only on those employees eligible for a merit increase:

	2008		2009	
	What percentage of your workforce was rated in this performance category for 2008?	What was the average merit increase awarded for this 2008 performance category?	What percentage of your workforce is estimated to be rated in this performance category for 2009?	What is the average merit increase award estimate for this 2009 performance category?
High Performance				
Middle Performance				
Low performance but received a merit increase >0%				
Low performance with a 0% merit increase		0%		0%
Total*	100%		100%	

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

Salary Structures

14. If your organization uses a formal salary range structure, by what percentage did you increase the structure in 2009?

Note: Fill in "0" (zero) only if there is no increase planned where one is typically given.

Employee group	2009 salary range structure change
Nonexempt Hourly Nonunion	%
Nonexempt Salaried	%
Exempt Salaried	%
Officers/Executives	%

14a. If no increase was reported (e.g., responded with a zero or blank for any of the employee categories in question 14 above), did the structure remain the same or did you make a negative adjustment?

Employee group	Number of months since last structure increase	Structure remained the same in 2009	Made a negative structure adjustment in 2009
Nonexempt Hourly Nonunion		<input type="checkbox"/>	<input type="checkbox"/>
Nonexempt Salaried		<input type="checkbox"/>	<input type="checkbox"/>
Exempt Salaried		<input type="checkbox"/>	<input type="checkbox"/>
Officers/Executives		<input type="checkbox"/>	<input type="checkbox"/>

15. By what percentage does your organization plan to increase the salary range structure for 2010?

Employee group	2010 salary range structure change
Nonexempt Hourly Nonunion	%
Nonexempt Salaried	%
Exempt Salaried	%
Officers/Executives	%

Promotions

16. Are promotional increases a separate budget item in your organization?

- Yes
- No (skip to question 17)

16a. What is your organization's 2009 promotional increase budget as a percent of total base salaries?

 %

17. In 2008, what percentage of the total employee population received a promotional increase?

 %

18. In 2008, what was the average promotional increase as a percent of the promoted employee's base salary (prior to promotion)?

 %

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

Variable Pay

For purposes of this survey, variable pay is defined as short-term cash awards that are contingent upon performance, discretion or results achieved. Variable pay types include:

- Profit sharing
- Performance sharing (i.e. gain sharing or goal sharing)
- Individual incentives
- Bonuses

The following pay types **should not** be included:

- Sales commission plans
- Long-term incentives, such as stock plans or multi-year cash performance plans
- Non-cash based awards such as merchandise, trips, plaques or trophies
- Plans that require cash awards to be placed in accounts that are not readily accessible to employees (i.e. 401k accounts, pension plans, deferred compensation plans)
- Cash awards for recognition

19. Does your organization currently use variable pay as defined above?

Yes
 No (skip to question 25)

20. Which of the following formal plan award types does your organization use? (Check all that apply.)

Organization-wide awards based solely on the success of the entire organization (i.e. cash profit sharing)
 Unit/strategic business unit awards based solely on the success of the unit/strategic business unit (i.e., department incentive programs, manufacturing goal sharing, call-center incentives)
 Individual incentive awards based on employees' performance in designated jobs (other than sales)
 Combination awards based on **both** organization-wide/unit/strategic business unit success and individual performance

21. For 2008, please indicate the percentage of employees eligible to receive variable pay and the percentage of those employees who actually received an award.

Employee Group	a. Was employee category eligible for variable pay in 2008?	b. Percent of employees eligible in 2008 for variable pay	c. Percent of eligible employees actually paid variable pay for 2008
Nonexempt Hourly Nonunion	<input type="radio"/> Yes <input type="radio"/> No		
Nonexempt Salaried	<input type="radio"/> Yes <input type="radio"/> No		
Exempt Salaried	<input type="radio"/> Yes <input type="radio"/> No		
Officers/Executives	<input type="radio"/> Yes <input type="radio"/> No		

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

22. Does your organization have a formal process for determining the budget for variable pay plans? If so, please indicate the average percentage of base pay budgeted for variable pay in each employee category.

*NOTE: If variable pay for an employee category is not typically budgeted, or an employee category is not eligible for variable pay, please select "No" in question 22a and leave the remainder of the row blank. Fill in "0" (zero) **only** if your organization typically budgets for variable pay for that employee group, but has/will not budget for the program in the respective year.*

Employee Group	a. Does your organization budget for variable pay?	b. 2008 average % budgeted for variable pay	c. 2009 average % budgeted for variable pay	d. 2010 projected average % budgeted for variable pay
Nonexempt Hourly Nonunion	<input type="radio"/> Yes <input type="radio"/> No			
Nonexempt Salaried	<input type="radio"/> Yes <input type="radio"/> No			
Exempt Salaried	<input type="radio"/> Yes <input type="radio"/> No			
Officers/Executives	<input type="radio"/> Yes <input type="radio"/> No			

23. Please provide the average percentage of base pay your variable pay plans actually paid for 2008 and the average percentage projected to be paid for 2009.

Employee Group	a. Average % paid for variable pay for 2008	b. Projected % paid for variable pay for 2009
Nonexempt Hourly Nonunion		
Nonexempt Salaried		
Exempt Salaried		
Officers/Executives		

24. What impact does your variable pay program have on **base salary** budget recommendations?

Employee Group	No Impact	Some Impact	Significant Impact
Nonexempt Hourly Nonunion	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Nonexempt Salaried	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Exempt Salaried	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Officers/Executives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Health Care Cost Impact

25. Does the size of health care cost increases impact your base salary budget recommendations?

- Yes
- No

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

Cost Containment

26. Which of the following cost containment and/or reduction strategies has your organization used in the past 12 months? (Check all that apply.)

	Nonexempt Hourly Nonunion	Nonexempt Salaried	Exempt Salaried	Officers/Executives
Hiring freeze	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wage freeze/no pay increases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reduction in pay/pay cuts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limit/eliminate overtime	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Voluntary unpaid time off (e.g. employees volunteer in lieu of other cuts, unpaid sabbaticals, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Furloughs (e.g. temporary layoffs, mandatory unpaid time off)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Voluntary reduction-in-force (RIF)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mandatory reduction-in-force (RIF)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Increase employee share of health care premiums	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reduce/suspend 401(k) or 403(b) matches	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Freeze or close pension plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Attraction & Retention Practices

27. Which of the following has your organization used in the past 12 months to attract and retain employees? (Check all that apply.)

- Employee referral bonus
- Exempt overtime pay or time off
- Flexible work schedules
 - Flextime
 - Compressed work week
 - Telecommuting/telework
 - Job sharing
- Larger merit increase budgets
- Market adjustments/increase to base salary
- Paid sabbaticals
- Paying above market
- Part-time employment with benefits
- Phased retirement
- Project milestone/completion bonus
- Retention/stay bonus
- Separate salary structures
- Sign-on/hiring bonus
- Special cash bonus/group incentives (not organization wide)
- Spot bonus (individual)
- Stock grant programs
- Stock option program

* Mandatory section/question

Questionnaire

2009-10 Salary Budget Survey

28*. Please provide the name of the person completing this survey and that person's contact information. You must be a WorldatWork member to participate in the *2009-10 Salary Budget Survey*. (If you are filling this survey out on behalf of a member, please note that the survey results will be sent directly to the member's address on file.)

WorldatWork Member Number:

--	--	--	--	--	--	--	--

Name: _____

Title: _____

Company: _____

Phone: _____

E-mail: _____

29*. By submitting this survey form, I understand that if mandatory (*) sections of the survey are not completed correctly, I will not be eligible as a participant to receive a complimentary copy of the survey report.

- I understand and agree to the statement above.

If you have a question about how to complete the survey, please call WorldatWork Customer Relationship Services at 877-951-9191.

The deadline to submit the survey is May 4, 2009

Fax or mail your completed survey to:

**WorldatWork Survey Team • Fax 480-483-8352 • Toll-free fax 866-816-2962
14040 N. Northsight Blvd. • Scottsdale, AZ 85260**

* Mandatory section/question