

Salary Budget Survey

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2009-2010

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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.

- 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.

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.

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.

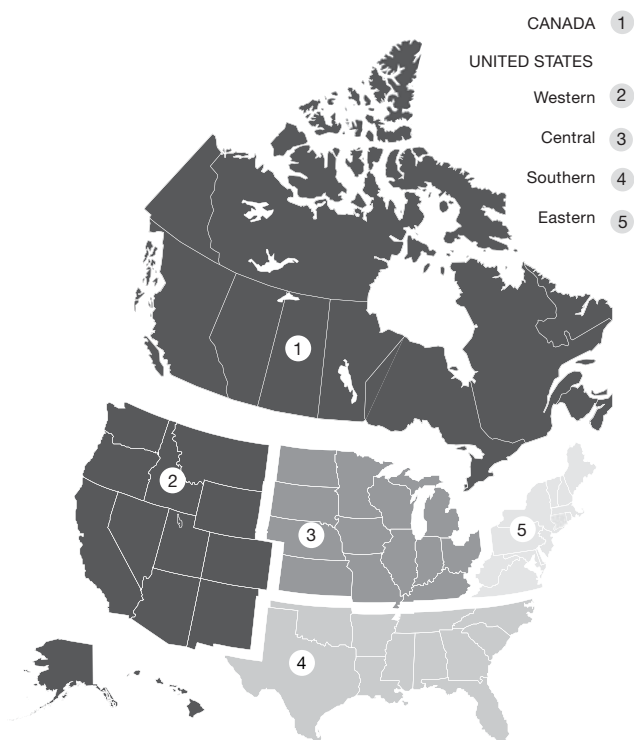
Survey instructions and post-survey data cleaning and verification help ensure accurate recording of a “zero-percent” response versus a response that has been left blank. A response of zero percent to any given question was interpreted (and verified when possible) as a conscious decision on the part 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.



Executive Summary

United States

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	Actual 2009	Projected 2010	Actual 2009	Projected 2010	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

	Nonexempt Hourly Nonunion		Nonexempt Salaried		Exempt Salaried		Officers/ Executives	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
National								
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

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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

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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 Janerio, 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%

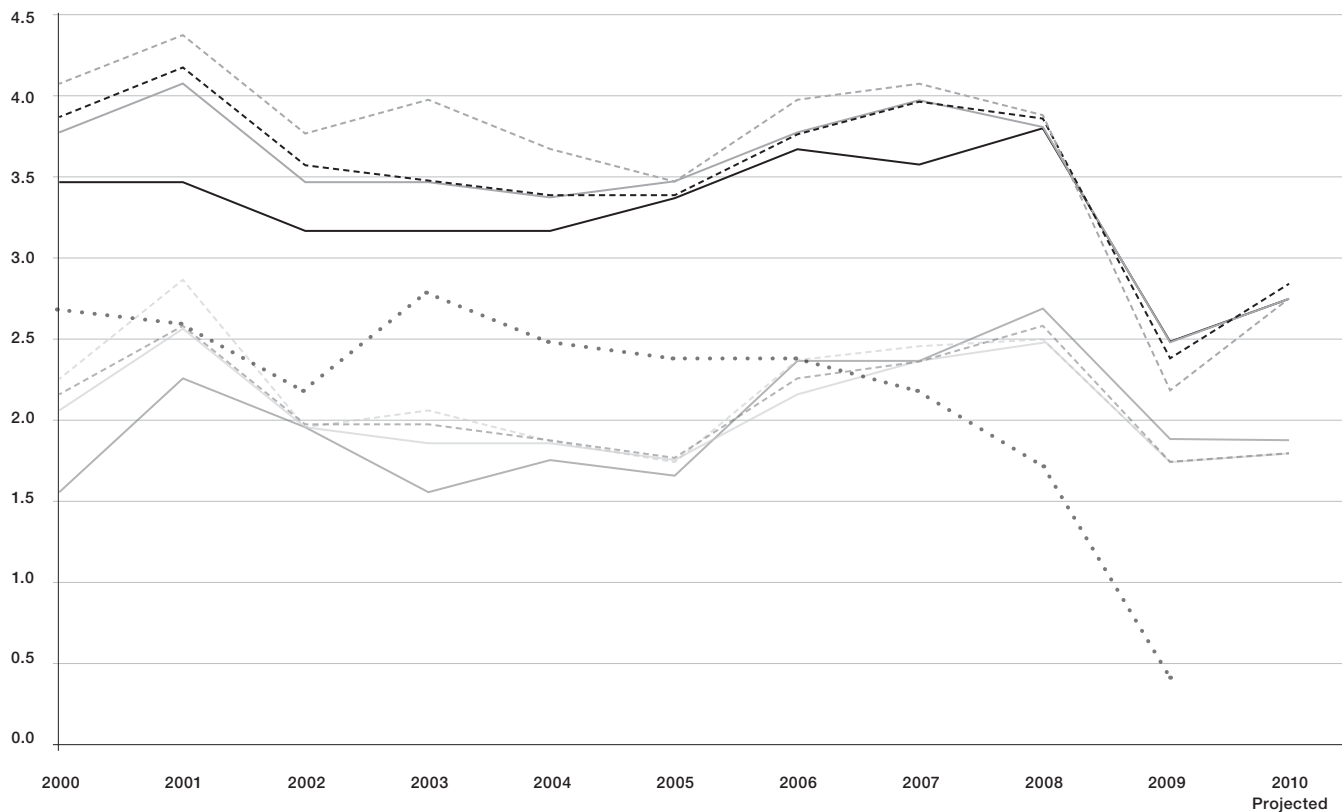
FIGURE C17 10-Year Perspective: Salary Budget and Structure Increases

		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

Accommodation & Food Services

ARAMARK
Best Western International Inc.
Buffets Inc.
Burger King Corp.
Canyon Ranch
Chipotle Mexican Grill
Choice Hotels International
Cracker Barrel Old Country Stores
Darden Restaurants Inc.
Dave and Buster's
Dunkin' Brands Inc.
Fairmont Raffles Hotels International
Gaylord Hotels
Golden Corral Corp.
Hilton Hotels
Hyatt Hotels Corp.
InterContinental Hotels Group Inc.
Interstate Hotels & Resorts
Jack in the Box Inc.
John's Island Club
Marriott International
McDonald's Corp.
Qdoba Restaurant Corp.
Rock Bottom Restaurants Inc.
Sodexo
Starwood Hotels & Resorts Worldwide Inc.
Wendy's Arby's Group
Whataburger
White Castle System Inc.
Yum! Brands

Administrative, Support & Waste Management

AAA Southern New England
Administaff
Alliance Data: Retail Credit Services Division
Cascade Employers Association
CBIA
CH2M HILL Plateau Remediation Co.
Clean Harbors Environmental Services
Computer Sciences Raytheon
Covanta Energy Corp.
Diamond H Recognition
Dickinson Mackaman Tyler & Hagen PC
General Dynamics CHQ
The GEO Group Inc.

Girl Scouts of the USA
ITT Systems
Kelly Services
Marine Spill Response Corp.
Nesnah Management Corp.
Oce Business Services
PSC
The QTI Group
Robert Half International
Rollins Inc.
RSM McGladrey
Safety-Kleen Systems Inc.
sanofi pasteur
Securitas Security Services USA
Stericycle
Stream Global Services
Valassis Communications Inc.
Wackenhut Services Inc. — Nevada Operations
Waste Industries USA Inc.

Agriculture, Forestry, Fishing & Hunting

Athenix Corp.
Chenega Corp.
Driscolls Strawberry Associates
GROWMARK Inc.
J.R. Simplot Co.: Land & Livestock
Kansas Farm Bureau
Monsanto Co.
Pioneer, A DuPont Co.
Plum Creek Timber Co. Inc.
Potlatch Corp.
Purdue Pharma LP
Rayonier
Southern States Coop
Travis County
The Westervelt Co.

Arts, Entertainment & Recreation

Arena Operating Co.
The Biltmore Co.
Boyd Gaming Corp.
Chumash Casino Resort
Electronic Arts
Hershey Entertainment & Resorts
The Historic New Orleans Collection
J. Paul Getty Trust
The Metropolitan Museum of Art
MGM Mirage
Mohegan Sun
MSI

Multnomah Athletic Club
Pinnacle Entertainment Inc.
Qualex Inc.
Seneca Gaming Corp.
SMSC Gaming Enterprise
United States Olympic Committee
Vail Resorts
Viejas Enterprises
Walt Disney Parks & Resorts
Waterville Valley Resort Inc.

Construction

Aker Solutions
Arup North America Limited
Beazer Homes USA Inc.
Bovis Lend Lease
Culligan International Co.
EMCOR Group Inc.
Fabcon
Fluor
Freeman
Geonerc Management Inc.
Hourigan Construction
IES
K. Hovnanian Companies LLC
M/I Homes
Pulte Homes Inc.
Ranger Plant Constructional Co. Inc.
The Shaw Group Inc.
SimplexGrinnell
Thorpe Corp.
The Turner Corp.
Washington Division of URS Corp.
The Weitz Co.
Westinghouse Electric Co.
Winzler & Kelly
Zachry

Consulting, Professional, Scientific & Technical Services

AARP
AECOM Technology Corp.
The Aerospace Corp.
Alion Science and Technology
Alkermes Inc.
AMEC
American Institute of Physics
American Institutes for Research
Analysis Group Inc.
Animato
Aon
Aon Consulting

Applied HR Strategies
AREVA NP Inc.
Argonne National Laboratory
ARINC Inc.
Ascent Media Group
Astron Solutions
Avanade Inc.
Avid Technology Inc.
Baskerville — Donovan Inc.
Battelle
Bayer Corp.
BBN Technologies
Bechtel Corp.
Bechtel Plant Machinery Inc.
Berkshire Associates Inc.
Biodynamic Research Corp.
Black & Veatch
Booz Allen Hamilton
Bramlton Partnership
Brookhaven National Laboratory
Brown and Caldwell
Buck Consultants
Burns and Roe Enterprises Inc.
CACI International Inc.
CDI Corp.
CDM Inc.
Cerner Corp.
CGI Technologies and Solutions Inc.
Charles River
Chugai Pharma USA LLC
Clariant
Clarkston Consulting
Cogent Insurance Partners Inc.
Commonwealth Medicine
UMASS Medical School
Compensation Resources Inc.
Convergys Corp.
Covance Inc.
Cozen O'Connor
Crowe Horwath LLP
CSG Systems
Dallas Fort Worth Hospital Council
DCS Corp.
Deloitte Services LP
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

EMD Serono	JVS	Parsons Corp.	VWR International
Employers Association Inc.	KBR Inc.	Paychex Inc.	Waggener Edstrom Worldwide
Environmental Defense Fund	Kenle 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.	Educational Services
General Atomics	The MathWorks	Quintiles	Arizona State University
General Dynamics ATP	Maximus Inc.	RAND Corp.	B&W Pantex: Engineering/ Manufacturing
General Dynamics Information Technology	MedAire Inc.	Reed Smith LLP	Babson College
General Dynamics-AIS	Medical Group Management Association	Salk Institute for Biological Studies	Ball State University
H&R Block	Meeting Consultants Inc.	Sangart	Boston College
H. F. Lenz Co.	Mercer	The Scripps Research Institute	Boston University
Harris Corp.	Michael Baker Corp.	Serco Inc.	Brandeis University
Hewitt	Midwest Research Institute	Shire Pharmaceuticals	Bridgepoint Education
Hitachi Chemical Research Center Inc.	The Mind Research Network	Silliker Inc.	Brigham Young University
HNTB	MITRE Corp.	SNBL USA Ltd.	Brown University
Howard Hughes Medical Institute	MMI Inc.	SNL Financial LC	California Institute of Technology
HRadantage, A Division of Gallagher Benefit Services Inc.	Morrison & Foerster LLP	Solix Inc.	Career Education Corp.
HRL Laboratories LLC	Mountain States Employers Council Inc.	Southern Research Institute	Carnegie Mellon University
IBM	MSI Systems Integrators Inc.	Southwest Research Institute	Cary Academy
ICBC	Muzak LLC	SRA International	CFA Institute
ICF International	The National Academies	SRC Inc.	Corinthian Colleges Inc.
Illumina Inc.	National Renewable Energy Laboratory	SRI International	County of Albemarle VA: School Division (non-teacher)
IMS Health	National Security Technologies LLC	Stanley Associates Inc.	County of Albemarle VA: School Division (teachers only)
Industry Insights Inc.	Navigant Consulting Inc.	StrataCare Inc.	Creighton University
infoGROUP	Noblis	Sutter Connect	Dallas Independent School District
INPO	Nortel Government Solutions	SWIFT	DePaul University
Insight	Northrop Grumman Information Systems	Symantec Corp.	DeVry Inc.
Institute for Defense Analyses	Oak Ridge Associated Universities	Syzygy Consulting Group LLC	Digital Media Arts College
Integrated Healthcare Strategies	Oklahoma Medical Research Foundation	T.R. Edgar & Associates	Drexel University
Intellectual Ventures	Olsson Associates	Teledyne Brown Engineering Inc.	Duke University
International Partnership for Microbicides	Olympus Corp. of the Americas	Tendril Networks Inc.	Eastern Illinois University
ITT Visual Information Solutions	ORC Worldwide	Terracon	Education Development Center Inc.
Jackson Hewitt Tax Service Inc.	Pacific Northwest National Laboratory	Trend Micro	Emerson College
Jacobs Technology Inc.	Pal-Tech Inc.	Underwriters Laboratories	Emory University
Jefferson Science Associates	Paradigm Geophysical	University Corp. for Atmospheric Research	Fairleigh Dickinson University
Jeppesen	PAREXEL International	UT Battelle Oak Ridge National Laboratory	George Mason University
Jet Propulsion Laboratory		Vangent Inc.	Harrisburg Area Community College
Johns Hopkins University/ Applied Physics Laboratory		Ventana Medical Systems	Harvard University
JorgensenHR		Viant Inc.	Indiana State University
		Vinson & Elkins LLP	
		Virchow Krause & Co. LLP	

Participant Listing

U.S. Firms

Indiana University
(Main Campus-Bloomington)
ITT Educational Services Inc.
JA Worldwide
Johns Hopkins University
Kirk Wehner
Knowledge Learning Corp.
Laureate Education Inc.
Massachusetts Institute
of Technology
Medical College of Wisconsin
Mercer University
Miami Dade College
Milton Hershey School
Missouri State University
Mount Holyoke College
National Board of
Medical Examiners
National Heritage Academies
Nelnet Inc.
New York University
Northeastern University
Northern Kentucky University
Northwestern University
The Ohio State University
The Paxen Group
Princeton University
Rutgers University
Sallie Mae
Seattle University
The Seeing Eye Inc.
Smith College
Southern Methodist University
St. John's University
Stanford University
Strayer University
Temple University
Texas Guaranteed
Tufts University
UMASS Medical School
Universal Technical Institute Inc.
The University of Arizona
University of California, Berkeley
University of California,
Office of the President
The University of Chicago
University of Dayton
University of Michigan
University of Minnesota
University of Nebraska
Medical Center
University of Nebraska
Medical Center Midwest
University of New Mexico

The University of North Carolina
at Chapel Hill
University of North Carolina
Wilmington
University of Oklahoma
Health Sciences Center
University of Pennsylvania
University of Pittsburgh
University of Rochester
University St. Thomas
The University of Texas at Dallas
Utah Valley University
Viad Corp.
Washington University in St. Louis
Washington University
School of Medicine
Weill Medical College
of Cornell University
Wichita Area Technical College
Yale University

Finance & Insurance

Board of Governors of the
Federal Reserve System
FedChoice Federal Credit Union
Federal Reserve Bank of Atlanta
Federal Reserve Bank of Boston
Federal Reserve Bank of Chicago
Federal Reserve Bank of Cleveland
Federal Reserve Bank of Dallas
Federal Reserve Bank
of Kansas City
Federal Reserve Bank
of Philadelphia
Federal Reserve Bank
of San Francisco
Federal Reserve Bank of St. Louis
Office of the Comptroller
of the Currency
Pentagon Federal Credit Union

Finance & Insurance

Credit Intermediation & Related Activities

Advance America Cash
Advance Centers Inc.
AgFirst
AgriBank
AgStar Financial Services ACA
Alliance Data
American AgCredit
American Chartered Bank
American General
Financial Services
The American National Bank
of Texas

AmTrust Bank
Asset Acceptance Capital Corp.
Associated Banc-Corp.
Bank of Oklahoma Financial
Bank of the Cascades
The Bank of Tampa
Bank of the West
BankAtlantic
BB&T
BBVA Compass
Central Pacific Financial Corp.
Chrysler Financial Services
Americas LLC
CIB Marine Bancshares Inc.
Citigroup Inc.
CitiMortgage
CNL
CoBank ACB
Colonial Bank
Comerica Bank
Commerce Bancshares Inc.
Credit Acceptance Corp.
Daimler Financial Services
Doral Bank
Encore Capital Group
Farm Credit Bank of Texas
Farm Credit Services of America
Farm Credit West
Federal Home Loan Bank
of Boston
Federal Home Loan Bank
of Cincinnati
Federal Home Loan Bank
of Des Moines
Federal Home Loan Bank
of Indianapolis
Federal Home Loan Bank
of Pittsburgh
Federal Home Loan Bank
of Seattle
Fifth Third Bank
First Citizens Bank
First Citizens Bank
of South Carolina
First Citizens Financial Corp.
First Merchants Corp.
First National Bank Alaska
Fitch Ratings
Fort Knox Federal Credit Union
Fulton Financial Corp.
Harris Bank
Harris Trust & Savings Bank
HSBC North America
Irwin Financial Corp.
Laconia Savings Bank

Lake Federal Bank FSB
M&T Bank Corp.
Mid First Bank
MoneyGram International Inc.
Motricity
MutualBank
Navy Federal Credit Union
Nelnet Inc.
PlainsCapital Bank
PNC Financial Services Group Inc.
Provident Bank
Provident Bank NJ
Regions Financial Corp.
Sandy Spring Bank
Silverton Bank NA
Space Coast Credit Union
SSFCU
STAR Financial Bank
Technology Credit Union
Three Rivers Federal Credit Union
TransUnion
Travis Credit Union
UMB Bank
Union Bank
United Commercial Bank
US Federal Credit Union
Virginia Credit Union
VISA
VSAC
Webster Bank
Wells Fargo
Wells Fargo: Technology
Wilmington Trust
Wright Express Corp.

Finance & Insurance

Funds, Trusts & Other Financial Vehicles

Advanta Corp.
AMCORE Bank N.A.
AmericanWest Bank
Ameriprise Financial
Anheuser-Busch Employees'
Credit Union
Arvest
Astoria Federal Savings
BANCORPSOUTH BANK
The Bank of New York Mellon Corp.
Bank of the West:
Financial Banking
BarclaycardUS
Baxter Credit Union
Boeing Employees' Credit Union
The Capital Group Companies
The Carlyle Group

Participant Listing

U.S. Firms

Citifinancial Auto	AEGON Direct Marketing Services	California Casualty Management Co.	Horizon Blue Cross Blue Shield of New Jersey
The Community Preservation Corp.	AEGON USA	CareFirst BCBS	Humana
Discover Financial Services	Aetna Inc.	CareFirst BlueCross BlueShield	Independence Blue Cross
Diversified Investment Advisors	Affinity Health Plan	Celina Insurance Group	Indiana Farm Bureau Insurance
E*TRADE FINANCIAL	AGIA Insurance Services	Centene	ING Insurance Americas-USFS
Eastern Bank	AIPSO	Chubb & Son Inc.	Insurance Co. (Health)
EdFund	AIU Holdings Inc.	CIGNA Corp.	Insurance Placement Facility of PA
ESL Federal Credit Union	Alliant Insurance Services Inc.	CNA Insurance	Insurance Services Office
Fannie Mae	Allianz Life Insurance	ConnectiCare Captial LLC	Inter Valley Health Plan
Federated Investors	Allstate Insurance Co.	Conseco Services LLC	Jackson National Life
Fidelity Investments	American Family Insurance	Continental Western Group LLC	John Deere Credit
Financial Engines	American International Group	COUNTRY Financial	Kaiser Foundation Health Plan Inc.
First National Bank of Omaha	American National Insurance Co.	Coventry Health Care Inc.	Kansas City Life Insurance Co.
GECU	AMERIGROUP Corp.	CUNA Mutual Group	Kemper, A Unitrin Business
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
John Hancock Financial Services	Arrowpoint Capital	Eastern Insurance Holdings Inc.	Louisiana Workers' Compensation Corp.
Johnson Financial Group	Assurant Inc.	EmblemHealth Services	M Financial Holdings Inc.
The Keane Organization	Asurion	Employers Mutual Casualty Co.	MAG Mutual Insurance Co.
Legg Mason	Auto Club Group	Erie Insurance	Magellan Health Services
Liberty Bank	Auto Club of Southern California	Esurance Inc.	The Main Street America Group
Marshall & Ilsley Corp.	AXA Equitable	Excellus BCBS	Managed Care Systems LP
MB Financial Bank	Axis US Insurance	Farmers Insurance Services	MassMutual Life Insurance Co.
Mountain America Credit Union	The Beacon Mutual Insurance Co.	FBL Financial Group Inc.	Medica
Northern Trust Co.	Blue Cross Blue Shield Association	Federated Mutual Insurance Cos.	Medical Mutual of Ohio
NRUCFC	Blue Cross Blue Shield of Alabama	Fireman's Fund Insurance Co.	Mercury Insurance Group
OppenheimerFunds Inc.	Blue Cross Blue Shield of Florida	FIRST AMERICAN	MetLife Inc.
Oxford Financial Group Ltd.	Blue Cross Blue Shield of Kansas City	First American Corp.	Michigan Farm Bureau
People's United Bank	Blue Cross Blue Shield of Kansas Inc.	FirstComp Insurance	The Midland Co./American Modern
Pioneer Investments	Blue Cross Blue Shield of Massachusetts	FM Global	MiniCo Inc.
RBS Citizens N.A.	Blue Cross Blue Shield of Michigan	Frankenmuth Mutual Insurance Copmpany	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.	NORCAL Mutual Insurance Co.
Western Union LLC		Health Partners of PA	North Carolina Rate Bureau
		HealthSpring Inc.	Northeast Delta Dental
		Highmark Inc.	Northwestern Mutual
		Horace Mann Service Corp.	Occidental Fire & Casualty
			Odyssey America
			Ohio Mutual Insurance Co.

Finance & Insurance

Insurance Carriers & Related Activities

AAA Auto Club South
Accident Fund Insurance Co. of America

Participant Listing

U.S. Firms

Ohio National Financial Services	Wellmark Blue Cross Blue Shield	Alaska Native Tribal	Deaconess Hospital
OneAmerica Financial Partners Inc.	WellPoint Inc.	Health Consortium	of Cincinnati
OneBeacon Insurance	Western National Mutual	Alexian Brothers Health System	DeKalb Medical
Pacific Life Insurance Co.	Insurance Co.	Allegiance Health	Denver Health & Hospital Authority
Permanent General Companies Inc.	Western United life Assurance Co.	Allina Hospitals & Clinics	Detroit Medical Center
Pinnacol Assurance	Westfield Group	Asante Health System	Doylestown Hospital
The PMI Group Inc.	Wisconsin Physicians Service	Ascension Health	Duke University Health System
Premiera Blue Cross	Insurance Corp.	Atlantic Health	El Camino Hospital
Prime Therapeutics	Woodmen of the World Life	AtlantiCare Regional	Evangelical Community Hospital
Principal Financial Group	Insurance Society	Medical Center	Fletcher Allen Health Care
Priority Health	XL America	Aurora Health Care	Franciscan Health System
The Progressive Corp.	Zurich North America	Avera McKennan Hospital	Franciscan Missionaries of Our
Protective Life Corp.		Ball Memorial Hospital Inc.	Lady Health System
Prudential	Finance & Insurance	Banner Health	Frederick Memorial Hospital
QBE The Americas	Securities, Commodity Contracts	Baptist Health	Froedtert & Community Health
The Regence Group	& Other Financial Investments	Baptist Health System	Genesis HealthCare System
Reinsurance Group of America Inc.	American Century Investments	Baystate Health	Glens Falls Hospital
Rocky Mountain Health	Brown Brothers Harriman & Co.	Bellin Health	Grand Lake Health System
Management Corp.	Calamos Investments	Berkshire Health Systems	Greater Baltimore Medical Center
RVOS Farm Mutual Insurance Co.	Chicago Board Options Exchange	Beth Israel Deaconess	Gritman Medical Center
Sammons Financial	(CBOE)	Medical Center	Gundersen Lutheran
Group & Affiliates	CME Group	BJC HealthCare	Medical Center
SCF Arizona	Cowen and Co. LLC	BroMenn Healthcare	Gwinnett Health System
Securian Financial Group	Depository Trust & Clearing Corp.	Bronson Healthcare Group	H. Lee Moffitt Cancer Center
The Seibels Bruce Group Inc.	DST Systems Inc.	BryanLGH Health System	Hackensack University
Selective Insurance Co. of America	Eaton Vance Management	Calvert Memorial Hospital	Medical Center
Sentry Insurance	Edward Jones	Cape Cod Healthcare	Harris County Hospital District
Shelter Insurance Companies	Financial Industry Regulatory	Capital Health	HealthONE
SJAA LLC	Authority (FINRA)	Caritas Christi Health Care	Henry Ford Health System
StanCorp Financial Group	Franklin Templeton Investments	Carroll Hospital Center	Hoag Memorial Hospital
State Farm Mutual Insurance Co.	Freddie Mac	Catholic Health Initiatives	Holy Cross Hospital
Surplus Lines Stamping Office	Gavilon	Catholic Healthcare West	Hospital Corp. of America
of Texas	Invesco	Centra	Hospital of Saint Raphael
Swiss Re	Investment Technology Group Inc.	Central DuPage Hospital	Hospital Sisters Health System
Symetra Financial	MFS Investment Management	Children's Healthcare of Atlanta	Infirmiry Health System
Texas Mutual Insurance Co.	National Futures Association	Children's Hospital and	Inova Health System
Thrivent Financial for Lutherans	New York Life Investment	Health System	Intermountain Healthcare
TIAA-CREF	Management	Children's Hospital	Iowa Health — Des Moines
TML Intergovernmental Employee	Putnam Investments	Central California	Kaiser Permanente —
Benefits Pool	Raymond James & Associates	Children's Hospitals and Clinics	Northern California
Transamerica Reinsurance	RBC Wealth Management	The Children's Hospital Denver	Lancaster General Health
The Travelers Companies Inc.	Robert W. Baird	The Children's Medical Center	Lee Memorial Health System
TriWest Healthcare Alliance	Sovereign Bank	of Dayton	Lewistown Hospital
Tufts Health Plan	Vanguard	Children's Medical Center of Dallas	LifeBridge Health
UNIFI Companies	Waddell & Reed	Children's National Medical Center	LifeCare Management Services
UnitedHealth Group	Western & Southern	Christiana Care Health System	Loyola University Medical Center
University of Virginia Health	Financial Group	CHRISTUS St. Vincent Regional	M.D. Anderson Cancer Center
Services Foundation	William Blair & Co. LLC	Medical Center	Mary Free Bed
Unum	Health Care	Cincinnati Children's Hospital	Rehabilitation Hospital
USAA	& Social Assistance	Medical Center	Mayo Clinic
USI Insurance Services LLC	Hospitals	Clarian Health Partners Inc.	McLeod Health
Utica National Insurance Group	Affinity Health System	Columbia St. Marys	Medical Center of Central Georgia
ValueOptions Inc.	Agnesian HealthCare	Covenant Health	Memorial Health System IL
VSP		CTCA	Memorial Health System Inc. IN
		Danbury Health Systems	

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

Participant Listing

U.S. Firms

University of Minnesota Physicians
UNM Medical Group Inc.
Urology of Indiana
UT Medical Group Inc.
UW Medical Foundation
Visiting Nurse Service of New York
Vitas Healthcare Corp.
Volunteers of America Texas
Wellesley College

Information

**Internet Publishing,
Broadcasting, Service
Providers, Web Search Portals,
and Data Processing**

ADP
American Public Media |
Minnesota Public Radio
AOL LLC
Blue Coat Systems Inc.
CCP North America
DCI
HomeAway Inc.
InfoSpace Inc.
MarketPay
Media General
Microsoft
NarrowCast Group LLC
Orbitz Worldwide
Peopleclick Inc.
ProQuest LLC
Razorfish
San Diego Data Processing Corp.
VeriSign Inc.
Wolters Kluwer
Yahoo!

Information

**Publishing Industries
(except Internet)**

Bureau of National Affairs
Cengage Learning
Consumers Union
Entertainment Publications LLC
The E. W. Scripps Co.
Gannett Co. Inc.
Guideposts
Idearc Media
John Wiley & Sons Inc.
Journal Sentinel Inc.
Lifetouch Inc.
Massachusetts Medical Society
The McGraw-Hill Companies Inc.
NAMCO BANDAI Games America

Newsday Media Group
Oxford University Press
Pearson Education
RH Donnelley
RR Donnelley & Sons
Stamats Communications Inc.
Star Tribune
Take-Two Interactive Software Inc.
Time Inc., Division of
Time Warner Inc.
Time Inc., Publishing Subsidiary
of Time Warner
Tribune Co.
US Pharmacopeial Convention

Information

**Motion Picture, Sound
Recording, Broadcasting
(except Internet) & Other
Info Services**

20th Century Fox Filmed
Entertainment
Axiom Corp.
Aspen Technology Inc.
athenahealth Inc.
Autodesk Inc.
Broadcast Music Inc. (BMI)
Broadridge Financial Solutions Inc.
Cass Information Systems Inc.
CBS Corp.
Cegedim Dendrite
Cincom Systems Inc.
Citrix Systems
Clear Channel Communications
CompuCom Systems Inc.
Connolly Consulting
CO-OP Shared Branching
Cox Enterprises
DataQuick Information Systems Inc.
DealerTrack
Discovery Communications
DreamWorks Animation SKG
enetrix, A Gallup Co.
Equifax Inc.
ESPN Inc.
Experian North America
Federal Reserve
Information Technology
First Data Corp.
Fox Networks Group
Fujitsu America Inc.
Home Box Office
IHS
Information Resources Inc.

Iron Mountain
JDA Software Group Inc.
Journal Broadcast Group
Kronos Inc.
LAIKA
Leo Burnett USA/Arc Worldwide
Lucasfilm LTD
Mentor Graphics Corp.
Metavante Technologies Inc.
MYTecSoft Inc.
NAVTEQ
The New York Public Library
The New York Times Co.
The Nielsen Co.
On-Line Computer
Library Center (OCLC)
Passport Health Communications
PBS
Quest Software
Red Hat Inc.
Risk Management Solutions Inc.
Rosetta Stone
Sabre Holdings
Sage
Salesforce.com
Scripps Networks Interactive
Sinclair Broadcast Group Inc.
Sony Pictures Entertainment
Spheris
Sterling Commerce
Synacor
Synovate
Time Warner Inc.
Turner Broadcasting System Inc.
Universal Music Group
USIS
Vertrue Inc.
Viacom Inc.
VistaPrint USA Inc.
The Walt Disney Co.
Watson Wyatt Data Services

Management of Companies & Enterprises

Interpublic Group
AZZ Inc.
Carlson Companies Inc.
Ceridian Corp.
Doyon Ltd.
Gladstone Companies
Interpublic Group — Corporate
J.R. Simplot Co. (Corporate)
Loews Corp.

Mike Albert Leasing Inc.
The Harding Group LLC
Valliant Consulting

Manufacturing

Chemical Manufacturing

Actavis Inc.
Affymetrix
Agrium Inc.
Air Liquide
Air Products and Chemicals
Akzo Nobel Inc.
Albemarle Corp.
Allergan Inc.
The Alpha Corp. of Tennessee
Americas Styrenics LLC
Amgen Inc.
Avecia Biotechnology Inc.
Banner Pharmacaps Inc.
Baxter International
Biogen Idec
Bristol-Myers Squibb Co.
Cabot Corp.
Cephalon Inc.
CF Industries
Chevron Phillips Chemical Co. LP
Colgate Palmolive
Cytec Industries Inc.
Daiichi Sankyo Inc.
Dow Chemical
DuPont
Ecolab
Eisai Inc.
Emerald Performance
Materials LLC
Endo Pharmaceuticals
Enzon Pharmaceuticals Inc.
Evonik Degussa
Ferro Corp.
Flint Group
Forest Laboratories Inc.
Franklin International
Galderma Laboratories LP
Genentech
Genzyme
Gilead Sciences
GlaxoSmithKline
Gold Eagle Co.
The HallStar Co.
H.B. Fuller
Hospira Inc.
Huntsman Corp.
Incyte Corp.

Participant Listing

U.S. Firms

International Flavors & Fragrances Inc.
International Specialty Products
J.R. Simplot Co: Agribusiness
Johnson & Johnson
JohnsonDiversey Inc.
King Pharmaceuticals Inc.
Kyocera Mita South Carolina Inc.
Lexicon Pharmaceuticals Inc
Linde North America Inc.
The Lubrizol Corp.
MannKind Corp.
Martek Biosciences Corp.
Mary Kay Inc.
MDS Inc.
Merck & Co. Inc.
Millennium Inorganic Chemicals
Millennium: The Takeda Oncology Co.
Millipore Corp.
Momentive Performance Materials Inc.
The Mosaic Co.
Mylan Inc.
Nalco
Nanophase Technologies Corp.
National Starch LLC
NCH Corp.
Nektar Therapeutics
NOVA Chemicals Inc.
Noven Pharmaceuticals
Novo Nordisk Inc.
Nycomed US Inc.
Ono Pharma USA Inc.
Optimer Pharmaceuticals Inc.
Orica USA Inc.
Pfizer Inc.
PPG Industries Inc.
Regeneron Pharmaceuticals Inc.
Rhodia
Roche Pharmaceuticals
S.C. Johnson & Son Inc.
Sandoz Inc.
sanofi-aventis
Sciele Pharma Inc.
Sepracor Inc.
The Sherwin-Williams Co.
Solutia Inc.
Solvay North America
Stepan Co.
Stiefel Laboratories Inc.
Syngenta
Talecris Biotherapeutics

Taminco Higher Amines
Umicore USA Inc.
Univar USA
The Valspar Corp.
Verenium Corp.
W. R. Grace & Co.
Watson Pharmaceuticals Inc.
Westlake Chemical Corp.

Manufacturing

Computer & Electronic Product Manufacturing

3Com
Adobe Systems
Altera Corp.
APC by Schneider Electric
Apple Inc.
Argon ST
Atheros Communications Inc.
AuthenTec Inc.
Avago Technologies
Avicenna Technology Inc.
Brother International Corp.
Cabot Microelectronics Corp.
Cadence Design Systems
Celestica Corp.
Cisco
Cree Inc.
Datacard Group
Dell Inc.
Digi International Inc.
Ditech Networks
EADS North America Test and Services
Electronics For Imaging
Emulex
Evans & Sutherland Computer Corp.
Extreme Networks
F5 Networks
FSI International
GTECH Corp.
Hewlett Packard
Hitachi America Ltd.
Hitachi Data Systems
Hypercom
IM Flash Technologies LLC
Instron
Intel Corp.
Inter-Coastal Electronics Inc.
Itron Inc.
Jabil Florida Plant
Jazz Semiconductor

Kyocera International Inc.
Lexmark International
LSI Corp.
Maxim Integrated Products
Micron Technology Inc.
Microsemi Corp.
National Instruments
National Semiconductor
NCR Corp.
nMetric LLC
Northrop Grumman Corp.
Novell Inc.
NXP Semiconductors
Oce North America Inc.
ON Semiconductor
Panasonic Avionics Corp.
Plantronics Inc.
Plexus Corp.
QLogic Corp.
Raytheon Co.
Redback Networks Inc.
Ricoh Electronics Inc.
SanDisk Corp.
Sarnoff Corp.
Seagate Technology
Sensata Technologies
Sharp Electronics Corp.
Silicon Laboratories Inc.
SMSC
Sony Computer Entertainment America
SUMCO Phoenix Corp.
Synaptics Inc.
Teradyne Inc.
Toshiba America Business Solutions Inc.
TransAct Technologies Inc.
TriQuint Semiconductor
TTM Technologies
Tyco Electronics
Verbatim Americas LLC
WaferTech LLC
Western Digital
Xerox Corp.
Zebra Technologies Corp.
Zetron Inc.

Manufacturing

Electrical Equipment, Appliance & Component Manufacturing

Analog Devices
Anaren Microwave Inc.
Applied Materials

ARM
Chloride
Coinstar Inc.
Cooper Industries
CTS Corp.
Cymer Inc.
Danfoss Inc.
Deringer-Ney Inc.
Greatbatch Inc.
Invensys Process Systems
Joy Mining Machinery
Lattice Semiconductor Corp.
Minco Products Inc.
Mitsubishi Electric & Electronics USA
Molex
Osram Sylvania
Perkin Elmer Inc.
Rockwell Automation
Rogers Corp.
Rolls-Royce North America
Saab Technologies Inc.
Sanmina-SCI
Schneider Electric
Semtech Corp.
Siemens Corp.
Skyworks Solutions Inc.
STERIS Corp.
STMicroelectronics Inc.
Yazaki North America Inc.
Zygo Corp.

Manufacturing

Food, Beverage & Tobacco Product Manufacturing

ACH Food Companies Inc.
The Andersons Inc.
Autocrat Inc.
Basic American Foods
Bimbo Bakeries USA
Brown-Forman Corp.
Bunge Limited
Bunge North America
Campbell Soup Co.
Chiquita Brands International
CHS Inc.
Coca-Cola Bottling Co. Consolidated
The Coca-Cola Co.
Coca-Cola Enterprises Inc.
Community Coffee Co. LLC
Compass Group-North America
ConAgra Foods Inc.

Participant Listing

U.S. Firms

Corn Products International Inc.
 Dean Foods Co.
 Del Monte Foods Co.
 Diageo Inc.
 Dr Pepper Snapple Group
 DS Waters of America Inc.
 E & J Gallo Winery
 Foster's Wine Estates Americas
 Godiva Chocolatier Inc.
 Gorton's Inc.
 Grande Cheese Co.
 Granite Construction Inc.
 Gruma Corp.
 Guida's Milk and Ice Cream
 The Hershey Co.
 H.J. Heinz Co.
 Home Market Foods Inc.
 Hormel Foods Corp.
 HP Hood LLC
 J.R. Simplot Co. (Food Group)
 Jackson Family Enterprises
 The J. M. Smucker Co.
 Just Born Inc.
 Kellogg Co.
 Keystone Foods LLC
 Kraft Foods Inc.
 Lance Inc.
 Land O'Lakes Inc.
 Leprino Foods Co.
 Little Lady Foods Inc.
 Lorillard Tobacco Co.
 McCain Foods USA Inc.
 McCormick & Co.
 MillerCoors LLC
 Montana-Dakota Utilities Co.
 Nature's Sunshine Products
 Nestle Purina PetCare
 Nestle USA
 Nutraceutical
 Ocean Spray Cranberries Inc.
 OSI Industries LLC
 PBG
 Pepsi Bottling Ventures
 PepsiCo Inc.
 Perfetti Van Melle USA Inc.
 Pernod Ricard USA
 Pilgrim's Pride Corp.
 RalCorp. Holdings Inc.
 Rich Products Corp.
 RJ Reynolds
 Schreiber Foods Inc.
 The Schwan Food Co.

Seaboard Corp.
 Smithfield Packing
 Snyder's of Hanover Inc.
 Solae LLC
 Ventura Foods LLC
 Wayne Farms LLC
 Wm. Wrigley Jr. Co.
 Zinpro Corp.

Manufacturing

Machinery Manufacturing

ASML
 Bucyrus International Inc.
 Cameron
 Canon USA Inc.: Imaging Systems Group
 Carestream Health Inc.
 Caterpillar Inc.
 CNH America LLC
 Deere & Co.
 Deere-Hitachi Construction Machinery Corp.
 Flow International Corp.
 Flowserve Corp.
 Gardner Denver
 Graco Inc.
 Hypertherm Inc.
 Invensys Controls
 JBT Corp.
 KLA-Tencor
 Komatsu America Corp.
 KONE Inc.
 Link-Belt Construction Equipment Co.
 Manitowoc Co. Inc.
 Markem-Imaje Corp.
 NACCO Materials Handling Group
 Nordson Corp.
 Parker Hannifin
 Pitney Bowes
 Sauer-Danfoss
 StandardAero
 Stryker
 Terex Corp.
 Twin Disc Inc.
 Varian Semiconductor Equipment
 Vermeer Corp.
 Wagstaff Inc.

Manufacturing

Metal Manufacturing

ArcelorMittal USA
 ATI Allegheny Ludlum

BAE Systems Land & Armaments
 Ball Corp.
 The Bilco Co.
 Carpenter Technology Corp.
 Emerson Climate Technologies Inc.
 ESCO Corp.
 Fike Corp.
 Gerdau Ameristeel
 Hilti Inc.
 Lennox International
 Masonite Corp.
 Merial Ltd.
 Midmark Corp.
 Modine Manufacturing Co.
 Noranda Aluminum
 NSK Corp.
 Pacific Manufacturing Ohio Inc.
 ROSS Controls
 Ryerson Inc.
 S&C Electric Co.
 Snap-on Inc.
 Spartan Light Metal Products
 SSAB Enterprises LLC
 Superior Essex Inc.
 Taco Inc.
 Tenaris Inc.
 The Timken Co.
 Tower Automotive
 Trinity Industries Inc.
 Valmont Industries Inc.
 Winzeler Stamping Co.
 Worthington Industries
 Wright Medical Technology
 ZF Group NAO

Manufacturing

Paper Manufacturing, Printing & Related Support Activities

AbitibiBowater Inc.
 Ahlstrom Nonwovens LLC
 Amcor Sunclipse
 Appleton
 Boise Inc.
 Chesapeake Corp.
 Deluxe Corp.
 Domtar
 Evergreen Packaging
 FUJIFILM Manufacturing U.S.A. Inc.
 Glatfelter
 Graphic Packaging International Inc.
 International Paper

J. J. Keller & Associates Inc.
 KapStone Paper and Packaging Corp.
 Merrill Communications
 MWV
 Neenah Paper Inc.
 NewPage Corp.
 Packaging Corp. of America
 RR Donnelley
 Sappi Fine Paper N/A
 Smead Manufacturing
 Taylor Corp.
 Temple-Inland
 UPM-Kymmene Inc.
 Valpak — Cox Target Media

Manufacturing

Plastics & Rubber Products Manufacturing

Bemis Co. Inc.
 Berry Plastics — Victoria TX
 Cascade Engineering
 Georgia Gulf Corp.
 Graham Packaging Co.
 Hunter Industries Inc.
 Michelin North America
 Pactiv Corp.
 PolyOne Corp.
 SABIC Innovative Plastics
 Serigraph Inc.
 Solo Cup Co.
 Tredegar Corp.
 Uponor Inc.
 Zeon Chemicals LP

Manufacturing

Textile Mills, Apparel, Leather & Allied Product Manufacturing

Central Arkansas Water
 General Mills
 Hanesbrands
 Jockey International inc.
 Kellwood Co.
 Levi Strauss & Co.
 Liz Claiborne
 Mohawk Industries
 New Balance Athletic Shoe Inc.
 Oxford Industries Inc.
 PGI
 Phillips-Van Heusen Corp.
 Toray Composites (America) Inc.
 VF Corp.
 Wells' Diary Inc.

Participant Listing

U.S. Firms

Manufacturing

Transportation Equipment Manufacturing

AAM
 Aerojet — GenCorp.
 Aisin Brake & Chassis Inc.
 ArvinMeritor Inc.
 B/E Aerospace Inc.
 Bell Helicopter — Textron
 The Boeing Co.
 The Boeing Co.: Defense
 BorgWarner Inc.
 Chrysler LLC
 Curtiss-Wright Corp.
 Dana Holding Corp.
 Delphi Corp.
 DENSO International America Inc.
 Denso Manufacturing Tennessee Inc.
 Exide Technologies
 Ford Motor Co.
 General Motors Corp.
 The Goodyear Tire & Rubber Co.
 Harley-Davidson Motor Co.
 Hayes Lemmerz International Inc.
 Honda of South Carolina Mfg. Inc.
 JTEKT Automotive Vonore Tennessee
 JTEKT North America
 Kamehameha Schools
 Mack Trucks Inc.
 Mitsubishi Motors North America Inc. — Manufacturing Division
 Moog Inc.
 North American Lighting Inc.
 Oshkosh Corp.
 Rockwell Collins
 TRW Automotive
 United Launch Alliance LLC
 Utilimaster Corp.

Manufacturing

Other Miscellaneous Manufacturing

A. W. Chesterton Co.
 A.T. Cross Co.
 Abbott Laboratories
 ACCO Brands Corp.
 Aggregate Industries — US
 Alcan Packaging Beauty US
 Alcoa Inc.
 Alcon Laboratories Inc.
 American Greetings

American Medical Systems Inc.
 AMETEK Inc.
 Amway
 Andersen Corp.
 Apogee Enterprises Inc.
 Applied Precision Inc.
 Armstrong World Industries
 Ash Grove Cement Co.
 Avery Dennison
 Avon Products Inc.
 B. Braun Medical Inc.
 BAE Systems — U.S. Combat Systems (AS)
 BAE Systems Inc.
 Barnes Group
 Bausch & Lomb
 BD (Becton Dickinson)
 Beckman Coulter Inc.
 Berwick Offray LLC
 Bio-Rad Laboratories
 The Black & Decker Corp.
 BMW Manufacturing Co. LLC
 Boston Scientific Corp.
 BP
 Brady Corp.
 Bridgestone Americas Inc.
 C. R. Bard Inc.
 Callaway Golf Co.
 Canon Virginia Inc.
 Cardiac Science Corp.
 CaridianBCT
 Celgene Corp.
 CertainTeed Corp.
 Church & Dwight
 Clarins USA Inc.
 Cobham Sensor Systems San Diego
 Coherent Inc.
 Coloplast Corp.
 Compass Minerals
 ConvaTec Inc.
 Cooper Standard Automotive Inc.
 CooperVision Inc.
 Crown Cork & Seal USA Inc.
 Cummins Inc.
 Cyberonics Inc.
 Dal-Tile
 Danaher Motion
 Dentsply International Inc.
 DFB Pharmaceuticals Inc.
 Dionex Corp.
 EaglePicher Technologies
 Edwards Lifesciences

Energizer Holdings Inc.
 EnPro Industries Inc.
 ESCO Technologies
 Essilor of America
 Estee Lauder Companies Inc.
 Fender Musical Instruments
 Fenwal Inc.
 First Solar
 Fiskars Brands Inc.
 Fortune Brands
 GAF Materials Corp.
 General Dynamics Land Systems
 Global Aeronautics LLC
 Goodrich Corp
 Goodrich: ISR Systems Danbury
 Greene Tweed & Co.
 Gulfstream Aerospace Corp
 Hach Lange
 Hasbro Inc.
 Haworth Inc.
 Henkel of America
 Henry Co.
 Herbalife International of America Inc.
 Herman Miller Inc.
 Hill-Rom Holdings Inc.
 Holcim (US) Inc.
 Hollister Inc.
 Honda Manufacturing of Alabama
 Honeywell
 Hunt Consolidated Inc.
 Hydranautics — A Nitto Denko Co.
 ifm efector Inc.
 Ingersoll Rand
 Ingersoll-Rand Security Technologies
 Intertape Polymer Group Inc.
 Invacare Corp.
 Inverness Medical Innovations
 ITT Corp.
 ITT Flow Control
 J.M. HUBER Corp.
 Johns Manville
 Johnson Controls Inc.
 Johnson Outdoors Inc.
 Jostens
 Kao Brands Co.
 Kohler Co.
 L-3 Communications
 L-3 Communications Integrated Systems
 L-3 Communications Narda East
 Lamplight Farms

Leatherman Tool Group Inc.
 Little Rapids Corp.
 Lockheed Martin Corp.
 Lord Corp.
 L'Oreal USA Inc.
 Lubrication Technologies Inc.
 Martin Marietta Materials
 Matthews International
 MEDRAD Inc.
 Medtronic
 Merit Medical Systems Inc.
 Molnlycke Health Care
 MTS Systems Corp.
 Musculoskeletal Transplant Foundation
 National Gypsum Co.
 National Pen Co.
 Nautilus Inc.
 NBTY Inc.
 Newell Rubbermaid
 Nordic Naturals Inc.
 Norgren Inc.
 Northrop Grumman Shipbuilding Gulf Coast
 Novartis Consumer Health
 Olin Corp. Winchester Division
 OMNOVA Solutions Inc.
 Orscheln Products
 Owens Corning
 Owens Illinois
 PACCESS
 Pharmavite LLC
 ProBuild Holdings Inc.
 Rayovac Remington
 Remington Arms Co.
 Revlon
 Roche Diagnostics
 RTC
 Sakura Finetek USA Inc.
 Sentry Group
 Siemens Healthcare Diagnostics
 Simmons Bedding Co.
 Smith & Nephew Inc.
 Smiths Medical
 SONO-TEK CORP.
 SPX
 SSP Fittings Corp.
 STIHL Inc.
 Straumann US
 Sunoco Inc.
 Synthes USA
 Teleflex Inc.
 Terumo Cardiovascular Systems

Participant Listing

U.S. Firms

Terumo Medical Corp.
Texas Industries Inc.
Textron Systems
TherOx
The Toro Co.
Toyoda Gosei
North America Corp.
Unilever US
United Technologies Corp.
USG Corp.
Valero Energy Corp.
Varian Medical Systems
Verigy
Vought Aircraft Industries
The W.C. Bradley Co.
W. M. Barr & Co. Inc.
W.L. Gore & Associates Inc.
Waters Corp.
Welch Allyn
World Kitchen LLC
YKK Corp. of America
ZEBCO Holdings Inc.
Zimmer Inc.
ZLB Plasma

Mining

Anadarko Petroleum Corp.
ANKOR Energy LLC
Apache Corp.
Aramco Services Co.
Arch Coal Inc.
ASARCO LLC
Baker Hughes
Barrick Gold of North America Inc.
BG US Services
BHP Billiton Marketing
BreitBurn Energy
BreitBurn Management Co. LLC
ConocoPhillips
Core Laboratories
Dart Energy Corp.
DCP Midstream
Drummond Co. Inc.
Duke Energy Corp.
EnCana Oil & Gas (USA) Inc.
EOG Resources Inc.
FirstEnergy Corp.
Freeport — McMoRan
Copper & Gold
Global Industries Offshore LLC
Halliburton
Helmerich & Payne Inc.
Hess Corp.

HilCorp. Energy Co.
Imerys Clays Inc.
Key Energy Services
Luck Stone Corp.
Marathon Oil Co.
Murphy Oil Corp.
Newmont Mining Corp.
Newmont Mining Corp. Nevada
Patriot Coal Corp.
Plains Exploration &
Production Co.
Rio Tinto
Salt River Materials Group
Samson Investment Co.
Shell Oil Co.
Smith International
Suncor Energy Inc.
Superior Energy Services LLC
Transocean
Vulcan Materials Co.
Western Refining
Williams Companies

Public Administration

Ada County
Alachua County Board
of County Commissioners
Alliant Techsystems Inc.
Anoka County
B&W Y-12 LLC
Ball Aerospace &
Technologies Corp.
BI Inc.
Board of Collier County
Commission
Broward County FL
Capital One Financial
Career Service Authority
City and County of Denver
Chilkoot Indian Association
City of Ann Arbor
City of Augusta
City of Austin
City of Boise
City of Charlotte
City of Chattanooga
City of Fort Lauderdale, Fla.
City of Garland
City of Glendale, Ariz.
City of Grapevine, Texas
City of Greenville, S.C.
City of Houston, Texas
City of Las Vegas
City of Loveland

City of Overland Park, Kan.
City of Portland, Oregon
City of Richmond, Va.
City of Seattle
City of Slidell
City of Vancouver
The City of Virginia Beach
Cleveland Metroparks
Collin County
Commonwealth of Virginia
County of Albemarle, Va.:
Local Government
County of Bernalillo
Dakota County
Department of Defense
Dona Ana County
Fire and Police Pension
Association
Garfield County Colorado
Greenberg Traurig LLP
Gwinnett County BOC —
Human Resources
Hamilton County Government
Hazard Management
Solutions Inc.
Howrey LLP
HR Dynamics Inc.
Idaho National Laboratory
Illinois Student Assistance
Commission
Incorporated County
of Los Alamos
Judicial Council of California
Knox County Government
Larimer County
Lawrence Livermore
National Laboratory
Lockheed Martin Space
Systems Co.
Los Alamos National Laboratory
Maryland Department
of Transportation
Mecklenburg County
MEI Technologies Inc.
Metropolitan Washington
Airports Authority
Minnesota Judicial Branch
Missouri Department
of Conservation
Missouri Department
of Transportation
Multnomah County
New Mexico State
Personnel Office
North Carolina Office
of State Personnel

Northrop Grumman Corp. —
Aerospace Systems Sector
Oakland County Michigan
Ohio Police and Fire Pension Fund
O'Melveny & Myers LLP
Orange County BCC
Orbital Sciences Corp.
PBH
Pinellas County Government
Port Authority of NY & NJ
Port of Portland
Port of Seattle
Salt Lake City Corp.
Sedgwick County Government
Seminole County
Government/BCC
SOC Los Alamos
Springfield Housing Authority
St. Johns River Water
Management District
St. Louis County Government
State of Colorado
State of Hawaii
State of Missouri
State of Montana
State of North Dakota
State of Oklahoma, Office
of Personnel Management
State of Texas
State of Utah
State of Washington
State of Wisconsin
Town of Hilton Head Island
U.S. Office of
Personnel Management
Union County
Union County Local Government
United Space Alliance
Virginia Housing Development
Authority
Virginia State Corp. Commission
Washoe County
Wisconsin Department
of Natural Resources
WSI-Savannah River Site
Wyoming Business Council

Real Estate, Rental & Leasing

Aimco — Apartment Investment
& Management Co.
Alliance Residential Co.
AMB Property Corp.
Amstar Group LLC
Archstone Communities LLC

Participant Listing

U.S. Firms

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

Participant Listing

U.S. Firms

Time Warner Cable
T-Mobile USA
Trimble
tw telecom
Verizon Business
Verizon Communications
Verizon Telecom
Verizon Wireless
Virgin Mobile USA
Windstream Communications
XO Communications

Transportation

Air Transportation

Alaska Airlines
Cessna Aircraft Co.
Comair
FedEx Express
FedEx Services
Greater Orlando Aviation Authority
Miles Kimball Co.
Southwest Airlines Co
United Parcel Service: Airline
XOJET Inc.

Transportation

All Other Transportation

Alliance Pipeline
Alyeska Pipeline Service Co.
Amtrak
APL Ltd
BNSF Railway Co.
Canadian National
Colonial Pipeline Co.
Con-way Inc.
Dallas Area Rapid Transit
Draper Laboratory
El Paso Corp.
EPCO Inc.
Exel
FedEx Freight Inc.
FedEx Global Supply Chain Services
Freightquote.com Inc.
GATX Corp.
GE Capital Rail
GENCO
Genesis Energy LLC
Greyhound Lines Inc.
J.B. Hunt Transport Inc.
LifeWay Christian Resources
Los Angeles Metro
Maersk Inc.

Magellan Midstream Partners
Manheim
Market Day
MARTA
Matheson Trucking Inc.
Matson Navigation Co.
Metropolitan Transit Authority of Harris County Texas
Metropolitan Transportation Authority
Navistar Inc.
New Jersey Transit
Norfolk Southern Corp.
OHL
Orange County Transportation Authority
Port Authority of Allegheny County
Regency Energy Partners
Royal Caribbean Cruises Ltd.
Schneider National Inc.
Southern California Regional Rail Authority
Southern Union Co.
Tango Transport LLC
Tidewater Barge Lines
TransCanada Corp.
U.S. Food Service
Union Tank Car Co.
UPS
Utah Transit Authority
YRC Worldwide

Utilities

ACES Power Marketing LLC
AEP
AGL Resources
Allegheny Energy
ALLETE Inc.
Alliant Energy
Ameren Corp.
American Transmission Co.
Associated Electric Cooperative Inc.
Atmos Energy
Avista Corp.
Basin Electric Power Cooperative
CenterPoint Energy
Central Arizona Project
Central Iowa Power Cooperative
CGGVeritas
City Utilities of Springfield MO
Cleco Corp.
Colorado Springs Utilities

Colquitt EMC
D C Water and Sewer Authority
Denver Water
Derry Township Municipal Authority
Dominion Resources
DTE Energy
Duquesne Light
Dynergy Inc.
E.ON U.S.
Edison International
Edison Mission Group
Entegra Power Services
Entergy Corp.
FPL Group Inc.
GDF SUEZ Energy North America Inc.
Golden State Water Co.
Great River Energy
Hawaiian Electric Co. Inc.
Hawaiian Electric Industries Inc.
Huntsville Utilities
Idaho Power Co.
Integrays Energy Group
ISO New England
ITC Holdings Corp.
Jordan Valley Water Conservancy District
Kinder Morgan
Knoxville Utilities Board
Laclede Gas Co.
Lafayette Consolidated Government
Lee County Electric Cooperative
Lower Colorado River Authority
Madison Gas and Electric Co.
Marquette Board of Light and Power
Memphis Light Gas & Water Division
Nashville Electric Service
Nebraska Public Power District
New York Power Authority
Nicor Gas
NiSource Inc.
Northeast Utilities
NorthWestern Energy
NRG Energy Inc.
NSTAR Electric & Gas
NV Energy
NW Natural
OGE Energy Corp.
Oglethorpe Power
Old Dominion Electric Cooperative

Omaha Public Power District
ONEOK Inc.
Pacific Gas & Electric
PacifiCorp.
Pepco Holdings Inc.
Piedmont Natural Gas
Pinnacle West
PJM Interconnection
PNM Resources Inc.
Portland General Electric Co.
PPL Corp.
Progress Energy
Public Service Enterprise Group
Public Utility District #1 of Chelan County
Puget Energy
Questar
Reliant Energy Inc.
RRI Energy
Salt River Project
San Antonio Water System
Santee Cooper
SCANA
Sempra Energy
SourceGas LLC
Southern Co.
Spectra Energy
Suburban Propane LP
TECO Energy Inc.
Tennessee Valley Authority
UGI Utilities Inc.
United Illuminating
United States Enrichment Corp.
United Water
Unitil Corp.
Vectren Corp.
Vestas American Wind Technology
Washington Suburban Sanitary Commission
We Energies
Western Farmers Electric Cooperative
Xcel Energy Inc.

Wholesale Trade

Advantage Metals Recycling LLC
AGA Medical Corp.
American Honda Motor Co. Inc.
AmerisourceBergen Corp.
Arrow Electronics Inc.
Associated Food Stores
Avnet Inc.
B&W Pantex Technical Services LLC

Participant Listing

U.S. Firms

BarrierSafe Solutions
International Inc.
Canon USA
CDW
Columbia Sportsear
Donaldson Co. Inc.
Edward Don & Co.
Epicurean Foods
Epson America Inc.
Fabio Perini North America Inc.
Ferguson Enterprises Inc.
Hagemeyer North America
Hallmark Cards Inc.
Henry Schein Inc.
Hyundai Morto America
Ingram Lightning Group
Ingram Micro
International Electric Supply Corp.
Isuzu North America Corp.
Itochu International Inc.
Jarden Consumer Solutions
JM Family Enterprises Inc.
Kaman Industrial Technologies
Kawasaki Motors Corp. U.S.A.
Keystone Automotive Industries
LEGO System Inc.
Lehigh Hanson
Mazda North American Operations
McCoy Inc.
McKesson Corp.
Mercedes Benz USA LLC
Mine Safety Appliances Co.
Mitsubishi International Corp.

Morinda Inc.
Morris Group Inc.
MSC Industrial Direct
Network Hardware Resale
Newark
North Pacific Group Inc.
Novelis Corp.
Patterson Companies
Pentax Imaging Co.
Pier 1 Imports Inc.
Polaris Industries Inc.
Robert Bosch LLC
Rohm Semiconductor USA LLC
Subaru of America Inc.
SYNNEX Corp.
Tech Data Corp.
Toyota Motor Sales USA Inc.
Tupperware Brands Corp.
TVC Communications LLC
Unified Grocers
Unisource Worldwide Inc.
The Warnaco Group Inc.
W.W. Grainger Inc.

Other Services (except Public Administration)

AmeriPride Services Inc.
FANUC America Corp.
Northrop Grumman
Technical Servicees
Spectrum Health
Toshiba America Medical
Systems Inc.

Other Services (except Public Administration)

Religious, Grantmaking, Civic, Professional & Similar Organizations

AAA Mid-Atlantic Inc.
Alliance Defense Fund
ALSAC/St. Jude
American Academy of Neurology
American Academy of Pediatrics
American Association of School
Administrators
American Cancer Society
Pennsylvania Division Inc.
American Chemical Society
American Medical Association
American Optometric Association
American Red Cross
American Society
of Clinical Oncology
Benevolent & Protective
Order of Elks of the USA
Bible League
Boy Scouts of America
The Church of Jesus Christ
of Latter-Day Saints
College of American Pathologists
Compassion International
Comprehensive Health
Education Foundation
Credit Union Executives Society
Fermi National Accelerator
Laboratory
Foundation Fighting Blindness

General Board of Pension and
Health Benefits of The UMC
Heifer Project International
Investment Co. Institute
John D. and Catherine T.
MacArthur Foundation
The Joint Commission
National Rural Electric
Cooperative Association
The Pew Charitable Trusts
The Samuel Roberts Noble
Foundation Inc.
Save the Children Federation Inc.
Society of Actuaries
The State Bar of Arizona
University HealthSystem
Consortium
The University of Iowa Foundation
Vineyard Community Church
The William and Flora
Hewlett Foundation
Williamsburg Community
Health Foundation
Young Life

Participant Listing

Canadian Firms

Accommodation & Food Services

Compass Group Canada
Fairmont Raffles Hotels International
Priszm Inc.

Administrative, Support & Waste Management

Bata Ltd.
Canadian Blood Services
Credit Union Central of Manitoba
First Calgary Savings
Safety-Kleen Systems Inc.
Stream Global Services

Agriculture, Forestry, Fishing & Hunting

Viterra

Arts, Entertainment & Recreation

Electronic Arts
Ontario Lottery and Gaming Corp.

Construction

JV Driver Projects Inc.
Ledcor Group of Companies

Consulting, Professional, Scientific & Technical Services

AMEC
Calgary Laboratory Services
Canadian Law Firm
Computer Sciences Canada Inc.
Hewitt
KPMG Canada
MacDonald Dettwiler & Associates Inc.
Match Marketing
Mercer
People First HR Services
Sales Resource Group Inc.
Wyeth Canada

Educational Services

Fairleigh Dickinson University — Vancouver
McMaster University
Mount Royal College

Finance & Insurance

Bank of Montreal
Business Development Bank of Canada (BDC)
Federation des Caisses Desjardins du Quebec
Franklin Templeton Investments
Hospitals of Ontario Pension Plan
Ontario Teachers' Pension Plan
RBC Dexia Investor Services

Finance & Insurance

Credit Intermediation & Related Activities
Affinity Credit Union
Assiniboine Credit Union
ATB Financial
Central 1 Credit Union
Chrysler Financial Canada
Citigroup Inc.
Coast Capital Savings Credit Union
Concentra Financial
DCFS Canada Corp.
Moneris Solutions
Otera Capital Inc.
Scotiabank
TD Bank Financial Group

Finance & Insurance

Insurance Carriers & Related Activities
AEGON Canada Inc.
Allstate Insurance Co. of Canada
The CUMIS Group
The Economical Insurance Group
Federated Insurance
First Canadian Title
Industrial Alliance Insurance and Financial Services Inc.
Insurance Corp. of British Columbia
Manulife Financial
TD Insurance
Workplace Safety & Insurance Board
Zurich Canada

Health Care & Social Assistance

Amcal Family Services
CML Healthcare Inc.
CNIB
Fraser Health
LifeLabs Inc.
London Health Sciences Centre

Information

Algorithmics
CompuCom Systems Inc.
Fujitsu America Inc.
John Wiley & Sons Canada Ltd.
Oracle Corp. Canada Inc.
Sage
Take-Two Interactive Software Inc.
TELUS backed by Emergis
TransUnion

Management of Companies & Enterprises

Atco Frontec Corp.
sanofi pasteur

Manufacturing

AbitibiBowater Inc.
Boeing Canada Operations Ltd.
BRP Inc.
The DATA Group of Companies
Delta Building Products Ltd.
General Dynamics Canada Ltd.
General Dynamics Land Systems — Canada
Holcim (Canada) Inc.
NewPage Corp.
StandardAero
Suncor Energy Inc.
Teldon Media Group
Transcontinental
Uponor Ltd.
Waters Corp.
World Kitchen LLC

Manufacturing

Chemical Manufacturing

Agrium Inc.
Apotex Inc.
Baxter Corp.
CF Chemicals Ltd.
DSM Nutritional Products Canada Inc.
Iogen Corp.
MDS Inc.
Methanex Corp.
The Mosaic Co.
NOVA Chemicals Corp.
Roche Canada

Manufacturing

Computer, Electrical Product & Equipment, Appliance & Component Manufacturing

Adobe Systems
Apple Inc.
Hewlett Packard
Intel Corp.
Invensys Process Systems
Lockheed Martin Canada Inc.
MOSAID Technologies Inc.
Novell Inc.
Schneider Electric Canada
Siemens Canada Ltd.
Xerox Canada Ltd.

Manufacturing

Food, Beverage & Tobacco Product Manufacturing

Agropur
Canada Bread Co. Ltd.
Danone Inc.
J.R. Simplot Co. (Portage Plant)
Kellogg Canada Inc.
Maple Leaf Consumer Foods
McCain Foods (Canada)
McCormick Canada
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

Illinois

- ☐ 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

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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

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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.)

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

* 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**