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INTRO

WorldatWork and Deloitte are conducting this survey to gather information about current trends in compensation structure (salary structure) policies and practices. This survey focuses on types of salary structures as well as the impact of recent workforce and workplace changes on salary structures.

By participating in this survey, you will provide valuable information to members of our profession and help build our professional body of knowledge. If you are not the best individual in your organization to complete this survey, please forward the link below to the appropriate individual in your organization. Thank you in advance for your participation!

This survey is designed to take no more than 30 minutes of your time. All responses are confidential and only reported in aggregate.

This survey is open to organizations both outside and within the U.S.

CONSENT

I understand that any data or information provided by me as part of this survey will be collected by WorldatWork and any data or information that does not identify me or my company will also be shared with Deloitte Consulting for analysis in connection with this survey.

I understand that this survey and the survey results are the proprietary property of the survey providers. I understand that any such data or information may be disclosed by the survey providers to related entities or other third parties, including, without limitation, in publications, in connection with this survey or such studies, analyses, or services provided that such data or information do not contain any information that identifies me or associates me with the response I have provided to this survey. I understand disclosure of such data or information may be required by law; in which case the survey sponsors will endeavor to notify me.

I am permitted to respond to the survey questions pertaining to my company, including, without limitation, in accordance with the policies of my company and its board of directors (or similar governing body).

- I agree
- I disagree (if you do not agree with the above statements, you will not be able to participate in the survey)

INSTRUCT

Please answer the items in this survey for your headquarters location unless otherwise instructed.

For the purposes of this survey, the terms "compensation structure(s)" and "salary structure(s)" are equivalent, so you may answer the items in reference to whichever term your organization prefers.

DISTRIBUTION

Where does your organization have employees?

- In a single country

In multiple countries

REGION

Which country/region are you completing this survey for?

- United States
- Other, please specify

COMPUSE

How many compensation structure(s) are actively in use in your organization for employees in your headquarters country?

Please do not include geographic differentials as separate structures when responding to this question.

- 1
- 2-4
- 5-10
- More than 10
- We don't have compensation structures

FREQ

At what frequency are pay/salary ranges adjusted in your organization?

- Semi-annually (twice per year)
- Annually
- Biennially (every 2 years)
- At a regular interval longer than 2 years
- As needed
- Never
- Continuously
- Other (please describe)

RANGE

Please provide the range spread and midpoint progression of pay/salaries at each of the following levels. Please enter whole numbers only, and do not include percent signs.

If you have multiple grades for any/all of these levels, please provide the **median** for each level.

If determinants vary by location, please answer for your **headquarters location**.

	Range spread (%)	Midpoint Progression (%)
Nonunion hourly nonmanagement	<input type="text"/>	<input type="text"/>
Salaried nonmanagement	<input type="text"/>	<input type="text"/>
Salaried management	<input type="text"/>	<input type="text"/>

Officers/executives

Two empty rounded rectangular boxes for input.

DEFINITIONS

Please use the following definitions when answering items about compensation structures.

2026 Definitions	
Traditional	<ul style="list-style-type: none"> • Often follows a formulaic approach to progression in and through grades that is 'anecdotal' information, e.g., lower levels have narrow ranges and smaller midpoints
Market-Based	<ul style="list-style-type: none"> • Higher-level jobs • Minimums and maximums are anchored to market data points and encompass
Step	<ul style="list-style-type: none"> • Typical range spreads of 20% to 40%, remaining consistent for all grades • Smaller midpoint progression of 5% to 20% with defined points (steps) within the
Broadband	employee pay levels
Pure Market Pricing (or Job-Based Ranges)	
	<ul style="list-style-type: none"> • Job evaluation/market pricing of individual jobs guides pay decisions



COMPHEAD

What type of compensation structure(s) does your organization use today for employees in its headquarters country? (Select all that apply)

- Traditional
- Market-based
- Step
- Broadband
- Pure market pricing
- Other (please describe)

AVGSTEPS

What is the average number of steps per grade?

- 2
- 3
- 4
- 5
- Other please specify

AVGDIFF

What is the average differential between steps within a grade?

- 5%
- 10%
- 15%
- 20%
- Other, please specify

LONGSTEPS

Does your organization use "longevity steps" (i.e., predetermined, additional pay increases designed to reward employees for long-term service)?

- Yes
- No

LONGBASE

Are longevity steps based on:

- Time in role?
- Time in grade?
- Years of service with organization?

Other, please specify

LONGLENGTH

At what length of time are longevity steps activated?

- 3 years?
- 5 years?
- 10 years?
- Other, please specify

AVGINCR

What is the average step increase or differential to the longevity steps?

- 5%
- 10%
- 15%
- 20%
- Other, please specify

STRCPOLICYTYPES

Which of the following types of structure policy does your organization follow?



- Lag structure policy
- Lead structure policy
- Lead-lag structure policy
- I don't know
- Not applicable
- Other (please describe)

STRUCVARY

On which of the following dimensions do your compensation **structures** vary? (Select all that apply)

- Job function/family (e.g., administration, finance, HR, IT, legal, logistics, marketing, operations, etc.)
- Job level (e.g., hourly/production, professional, etc.)
- Critical workforce segment (e.g., accountants/finance professionals, engineers, health care/clinical professionals, etc.)
- Geographic location
- None of these
- Other (please describe)

STRUCMARK

Compensation structures are often tied to the competitive market. For your organization, on which of the following is the competitive percentile based?

- Base salary
- Total cash compensation
- We do not tie our structures to the competitive market
- Other (please describe)

GEOCOMPOLICY

Does your organization currently have (or is considering adopting) a geographically differentiated compensation policy?

- Yes. We use geographic differentials with a single salary structure (or set of structures).
- Yes. We have different salary structures for different locations.
- No, but we are considering adding one.
- No, and we're not considering one.

LAWS

Is your organization subject to laws/regulations requiring disclosure of pay/salary ranges to candidates and/or employees?

- Yes
- No
- Don't know/not sure

WORKPLACESTRUC

Which of the following workplace changes have impacted your organization's compensation structure practices over the last 24 months? (Select all that apply)

- Remote/Hybrid work arrangements
- Tight labor market
- Globalized talent market
- Rapid and/or significant increases in competitive market rates for jobs
- Lack of benchmark data/labor rates for AI roles
- Economic uncertainty

COMPSTRUCCHANGES

Has your organization made changes to its compensation structure(s) due to significant and/or rapid increases in the competitive market rates for jobs? (Please select all that apply)

- Yes, we've changed to a different salary structure than we've used in the past due to market rate increases.
- Yes, we've changed to a single salary structure due to market rate increases.
- Yes, we've differentiated salary structures for locations with different labor costs.
- Yes, We've changed our structure policy from a 'lag' policy to a 'lead/lag' or 'lead' approach try to stay ahead of or 'outpace' the market.
- Yes, we've abandoned our salary structure for some hard-to-fill roles.
- Yes, we've abandoned our salary structure approach and haven't chosen a new one.
- No, we haven't modified our structures due to changes in competitive market rates.
- Other (please describe)

SSADJUST

Which factors have led your organization to adjust its salary structures in the past 12-24 months?

- Attraction/retention of scarce or specialized talent
- AI adoption and demand for AI/automation skills
- External market pay movement
- Pay transparency or regulatory requirements
- Geographic/labor market differentials
- Changes in work model (i.e., hybrid, remote, distributed, in-office, etc.)
- Internal equity or pay compression concerns
- Job architecture / career framework changes
- Cost management or budget pressure
- Other (please describe)
- Have not adjusted salary structures in the past 12-24 months

I have not adjusted salary structures in the past 12-24 months

STRUCTADOPT

From the list of structures below, please select your OLD structure(s) and the NEW structure(s) you've adopted of the factors you've selected in the previous question.

	OLD structure(s)	NEW structure(s)
Traditional	<input type="checkbox"/>	<input type="checkbox"/>
Market-based	<input type="checkbox"/>	<input type="checkbox"/>
Step	<input type="checkbox"/>	<input type="checkbox"/>
Broadband	<input type="checkbox"/>	<input type="checkbox"/>
Pure market pricing	<input type="checkbox"/>	<input type="checkbox"/>
Other (please describe)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>		

PERCENTMRK

Are midpoints tied consistently to a single competitive percentile (e.g., P50) of the market?

- Yes
- No, it varies by job function, job level, workforce segment or geographic location
- Does not apply (e.g., not tied to a competitive percentile, structure does not use midpoints)
- Other (please specify)

MIDPTPERCENT

Which competitive percentile are midpoints tied to?

- 25th Percentile
- 40th Percentile
- 50th Percentile
- 60th Percentile
- 75th Percentile
- Other (please describe)

PERCENTVARY

Does your targeted competitive percentile positioning vary based on any of the following? (Select all that apply)

- Job function/family (e.g., accounting, administration, finance, HR, IT legal, logistics, marketing, operations)
- Job level (e.g., non-management hourly/production, management salaried, officers/executives)
- Critical workforce segment (e.g., accountants/finance professionals, engineers, health care/clinical professionals)
- Geographic location

Other (please specify)

PAYALIGN

Since philosophy is a desired or theoretical position, how closely do actual pay practices align with the **stated** philosophical competitive positioning?

- At the desired market position
- Above the desired market position
- Below the desired market position

METHOD

What methodology do you use to slot your jobs into your compensation structures?

- Formal Job Evaluation
- Market-Based Slotting (based on benchmark Market Reference Point)
- Average Incumbent Salary
- Hybrid/Combination, please specify which methods used
- Other, please specify

GEOBASE

Our compensation structures are applied to geography based on: (Select all that apply)

- A city or metropolitan area
- Metro areas grouped in tiers (e.g., Tier 1 = New York City, San Francisco; Tier II = Boston, Chicago)
- A state, province or similar entity
- A region of a country
- Country
- World region (e.g., Europe, North America, MENA)
- Other (please describe)
- None of these

IDFACTORS

Which factors, if any, do you use to identify jobs/workforce segments for which geography-based pay adjustments should not apply? (Select one)

- Job level
- Annual salary level
- Combination of job level and annual salary level
- None; geographic differentials are always applied, where observed
- We do not apply geographic differentials
- Other (please specify)

GLOBAL

You said that your organization has employees in more than one country. Do you use one or more global compensation structure(s)?

- Yes, one global structure
- Yes, several global structures
- Other (please describe)

GLOBALSTRUCUSE

Which of the following does your global compensation structure(s) use? (Select all that apply)

- Grades
- Bands and grades
- Broadbands
- Other (please describe)

GLOBALVARY

By which of the following elements does your global structure(s) vary? (Select all that apply)

- Major geographic region (e.g., country, EMEA, APAC)
- Job level (e.g., hourly/production, professional)
- Job function/family (e.g., accounting, administration, finance, HR, IT, legal, logistics, marketing operations)
- Critical workforce segment (e.g., accountants/finance professions, engineers, health-care/clinical professions)
- Other (please describe)
- The global structure does not vary; it applies to all jobs in all locations

DISCLOSE

Has your organization made changes to its compensation structure portfolio due to the need to disclose pay/salary ranges?

- Yes, we've changed to a different salary structure for all locations, including those where we do not need to disclose.
- Yes, we've changed to different salary structure(s) in the locations where we must disclose salaries.
- Yes, we've modified the specifics of an existing salary structure that we use in all locations.
- Yes, we've modified the specifics of existing structure(s) in the locations where we must disclose.
- No, we haven't modified our structures due to pay transparency requirements
- Other (please describe)

COMMUNICATE

To whom does your organization communicate pay/salary ranges?

- Applicants
- All employees
- Only direct (hiring) managers
- All management
- Other (please describe)
- We do not communicate pay ranges.

COMMMETHOD

How do you communicate pay/salary ranges? (Select all that apply)

- Provide the exact minimum, midpoint and maximum of the established salary range
- Provide a specific pay rate
- Provide a broad range of potential pay (wider than the established salary range)
- Provide a small range of potential pay (narrower than the established range)
- Other (Please describe)

DATASYSTEM

What is the system of record for your pay/salary range data? (select all that apply):

- Spreadsheets (e.g., Excel, Google Sheets)
- Enterprise systems (e.g., Oracle, SAP, PeopleSoft, Workday)
- General relational database or data warehouse (e.g., SQL, Access)
- Point solution (SaaS tool that specifically focuses on salary structure management, e.g., CompAnalyst, MarketPay, CompTool, OpenComp)
- A proprietary software solution that we've developed ourselves
- AI-based tools
- Other (please describe):

AITOOLS

If AI-based tools are used, please select all that apply.

- Enterprise HR / HCM systems with AI capabilities (e.g., Workday, SAP, Oracle)
- Compensation management platforms with AI features
- Advanced analytics / BI tools (e.g., dashboards, predictive models)
- In-house developed AI or automation tools
- Minimal or no use of AI (manual or spreadsheet-driven processes)
- Other (please specify):

TOOLS_COMM

What type of systems/tools do you currently use to communicate salary ranges to internal customers? (e.g., managers, recruiters, HR business partners, etc.) (Select all that apply)

- Email
- Company Intranet
- Spreadsheets (e.g., Excel, Google Sheets)
- Enterprise systems (e.g., Oracle, SAP, PeopleSoft, Workday)
- General relational database or data warehouse (e.g., SQL, Access)
- Point solution (SaaS tool that specifically focuses on salary structure management, e.g., CompAnalyst, MarketPay, CompTool, OpenComp)
- A proprietary software solution that we've developed ourselves
- AI-based tools
- Other (please describe):

AITOOLS_2

If AI-based tools are used, please select all that apply.

- Enterprise HR / HCM systems with AI capabilities (e.g., Workday, SAP, Oracle)
- Compensation management platforms with AI features
- Advanced analytics / BI tools (e.g., dashboards, predictive models)
- In-house developed AI or automation tools
- Minimal or no use of AI (manual or spreadsheet-driven processes)
- Other (please specify):

TOOLS_STRUCT

Which of the following tools do you use to design your salary structures (e.g., model new ranges, develop structures, calculate spreads and midpoint progressions, etc.)? (Please select all that apply)

- Spreadsheets (e.g., Excel, Google Sheets)
- Enterprise systems (e.g., Oracle, SAP, PeopleSoft, Workday)
- General relational database or data warehouse (e.g., SQL, Access)
- Point solution (SaaS tool that specifically focuses on salary structure management, e.g., CompAnalyst, MarketPay, CompTool, OpenComp)
- A proprietary software solution that we've developed ourselves
- AI-based tools
- Other (please describe)

AITOOLS_3

If AI-based tools are used, please select all that apply.

- Enterprise HR / HCM systems with AI capabilities (e.g., Workday, SAP, Oracle)
- Compensation management platforms with AI features
- Advanced analytics / BI tools (e.g., dashboards, predictive models)
- In-house developed AI or automation tools
- Minimal or no use of AI (manual or spreadsheet-driven processes)
- Other (please specify):

TOOLS_ADMIN

Which of the following tools do you use to administer pay within your salary structures (e.g., manage salary structure, make changes to existing structures, etc.)? (Please select all that apply)

- Spreadsheets (e.g., Excel, Google Sheets)
- Enterprise systems (e.g., Oracle, SAP, PeopleSoft, Workday)
- General relational database or datawarehouse (e.g., SQL, Access)
- Point solution SaaS tool that specifically focuses on salary structure management (e.g., CompAnalyst, MarketPay, CompTool, OpenComp)
- A proprietary software solution that we've developed ourselves
- AI-based tools
- Other (please describe)

AITOOLS_4

If AI-based tools are used, please select all that apply.

- Enterprise HR / HCM systems with AI capabilities (e.g., Workday, SAP, Oracle)
- Compensation management platforms with AI features
- Advanced analytics / BI tools (e.g., dashboards, predictive models)
- In-house developed AI or automation tools
- Minimal or no use of AI (manual or spreadsheet-driven processes)
- Other (please specify):

AIROLESTRCT

Does your organization have a separate salary structure specifically for AI related roles?

- Yes — a fully separate salary structure exists for AI roles
- Yes — AI roles have separate ranges within the broader technology structure
- No — AI roles fall within the existing tech / data / engineering structure
- No — AI roles are distributed across structures based on function, not AI specialization
- We are evaluating whether to create a dedicated AI structure
- Not applicable

AIROLECOMP

How does compensation for AI-related roles compare to traditional roles?

- Significantly higher
- Moderately higher
- Same
- Lower

AICOMPMPHASIS

Which compensation elements are emphasized for AI/digital talent? (Select all that apply)

- Higher base salary ranges
- Sign-on / joining bonus
- Retention bonus
- Accelerated short-term incentive (bonus) targets
- Enhanced long-term incentive / equity grants
- Skills premium or market premium allowance
- Spot bonuses for delivery or innovation
- No differentiation — standard compensation applies
- Other (specify below)

AIROLEINTENSITY

Does your organization differentiate pay on the basis of AI / technology intensity of a role — even for roles not formally classified as AI roles?

Example: paying software engineers more if they work on AI products or use Gen AI tools as a core part of their job.

- Yes — formally differentiated with defined criteria and pay ranges
- Yes — informally, through market adjustments or off-cycle reviews
- No — but we are considering it
- No — and we do not intend to differentiate on this basis

- Not sure

AIPAYEQUITY

Have you experienced pay equity challenges due to higher compensation for niche/AI roles?

- Yes
- No
- Not sure

AIPOLICY

Has your organization developed any internal governance or policy framework for the use of AI in compensation decision-making?

- Yes — a formal governance/policy framework exists and is actively enforced
- Yes — informal guidelines exist but no formal policy
- In progress — developing a framework currently
- No — but we recognize this is needed
- No — and it is not a current priority

PAYSTRCTEVOLVE

How do you expect your pay structure to evolve in the next 2–3 years? (Select all that apply)

- Greater focus on skill-based pay
- Increased pay differentiation for AI roles
- More variable / performance-linked pay
- Increased pay transparency
- Use of AI / tools in compensation decisions

AIREADY

Overall, how would you rate your organization's readiness to integrate AI into its compensation and total rewards strategy over the next 3 years?

- Not at all ready
- Early stages of readiness
- Moderately ready
- Largely ready
- Fully ready and already executing

COMPCHATBOT

Describe your use of compensation chat bots (i.e., pre-configured bots for Compensation related questions and answers)

- We purchased pre-configured compensation chat bots
- We purchase pre-configured compensation chat bots and customize them to fill in the gaps

- We built a custom-compensation chat bot internally
- We do not currently use compensation chat bots

AIAGENT

What best describes your use of AI Agents in driving annual comp processes (Select all that apply)

- AI Agents are driving salary structure development and ongoing maintenance
- AI Agents are supporting merit planning and bonus allocations
- AI Agents are supporting merit recommendations and bonus payouts
- AI Agents are in use with market pricing
- We do not currently use AI Agents in compensation

AIUSEPOLICY

Describe your use of AI in compensation policies and practices using the definitions below.

[Empty rounded rectangular box for describing AI use in compensation policies and practices]

Using the definitions above, please indicate which of the following are **'AI Powered'**, **'AI Augmented'**, **'AI Assisted'**, or **'not at all AI enabled'**:

	AI Powered	AI Augmented	AI Assisted	Not at all AI Assisted
Salary structure development	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Incentive structure development	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Job description development	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Job evaluation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Salary survey job matching	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Competitive benchmarking & market analysis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Compensation planning & budgeting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Salary structure adjustments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Merit planning	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Merit increases	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Bonus allocation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Bonus payout	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Promotions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Market adjustments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communications	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Compliance & risk management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Compensation Q&A	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

SECTOR_4

The sector that best describes my organization is:

- For-profit, privately held
- For-profit, publicly traded (stock ticker)
- Not-for-profit or non-profit
- Public sector (national, regional, state, provincial, municipal or tribal government)
- Other (please describe)

COUNTRY

In what country is your headquarters located?

FTE_2

How many full-time employees (FTEs) does your organization employ worldwide?

- less than 100
- 100 to 499
- 500 to 999
- 1,000 to 2,499
- 2,500 to 4,999
- 5,000 to 9,999
- 10,000 to 19,999
- 20,000 to 39,999

- 40,000 to 99,999
- 100,000 or more

OPERATING_BUDGET_3

What was the **income or budget** (money generated by your company from sales of goods or services on a worldwide basis) for your organization at the end of 2025? (Please report in U.S. dollars; for charities or government, please report **operating budget**.)

- Up to \$10 million
- At least \$10 million but less than \$30 million
- At least \$30 million but less than \$100 million
- At least \$100 million but less than \$300 million
- At least \$300 million but less than \$600 million
- At least \$600 million but less than \$1 billion
- At least \$1 billion but less than \$3 billion
- At least \$3 billion but less than \$5 billion
- At least \$5 billion but less than \$8 billion
- At least \$8 billion but less than \$10 billion
- At least \$10 billion but less than \$15 billion
- At least \$15 billion but less than \$20 billion
- \$20 billion or more

INDUSTRY2COL

Please choose one category that best describes the industry in which your current organization operates. For assistance, see [U.S. Census NAICS Code Lookup](#)

- Agriculture *(includes forestry, fishing and hunting)*
- Arts, entertainment & recreation
- Childcare
- Construction *(includes commercial, residential & civil engineering)*
- Consulting
- Computer & electronics manufacturing
- Education *(K-12 and post-secondary, public & private & ed services)*
- Extraction *(includes mining, quarrying, oil & gas)*
- Finance & insurance
- Government *(federal, state, local & tribal EXCEPT public schools and universities)*
- Healthcare
- Holding companies
- Hotels, restaurants & bars
- Information *(includes publishing, software, web, broadcasting & telecom)*
- Maintenance, repair, laundry & personal services
- Management of companies and enterprises
- Manufacturing *(including CPG & industrial products EXCEPT pharma, biotech, computers & electronics)*
- Non-profit associations *(includes professional, civic & grantmaking)*
- Pharma & biotech manufacturing
- Pharma and biotech R&D
- Professional services *(includes legal, accounting, tax, ad & consulting)*
- R&D *(science and engineering EXCEPT pharma)*
- Rental & real estate *(includes sales, mgmt & leasing of property and rental of equipment, cars, etc.)*
- Retail
- Senior care *(including services & residences)*
- Support services *(including travel, temp workers, security, janitorial)*
- Transportation, shipping & warehousing
- Utilities and energy production
- Waste management
- Wholesale
- Other *(please describe)*

INDUSTRYOTHER

Since you selected "Other" for industry, please describe the industry in which your organization operates.

