

2010-2011 Faculty Senate Living Wage Study

Prepared by the UTK Faculty Senate Budget and Planning Committee

INTRODUCTION

This report was developed through the UT Knoxville Faculty Senate Budget and Planning Committee during the 2010-2011 academic year. It was authored with input from many members of the committee, and is based on documents provided by Linda Hendricks, Vice Chancellor for Human Resources for the University of Tennessee.

For more than a decade the UTK Faculty Senate issued reports and taken a public position expressing its concern regarding compensation for the lowest paid workers on our campus. These reports studied compensation for our regular university employees and our contract workers, employed by major contractors to provide dining and custodial services.

This report builds on earlier reports compiled for the UTK Faculty Senate in 2000/2001 and 2005. In March 2001 the Faculty Senate passed a resolution in support of a living wage. In many respects, this study serves to report what has come of that 2001 resolution in terms of administrative action and improvement in compensation for low-wage workers at the University. A record of documents posted on the UTK Faculty Senate website, as well as major findings, including several charts are summarized below. While this report is intended to stand alone with no specific recommendations, it may be cited as the basis for Faculty Senate resolutions.

PRIOR UTK FACULTY SENATE REPORTS, FACT SHEETS AND RESOLUTIONS

2005 Living Wage Study:

<http://web.utk.edu/~senate/wagestudy2005.shtml>

2000 Living Wage Fact Sheet:

<http://web.utk.edu/%7Esenate/LivingWageFactSheet.html>

March 2001 Resolution on the Living Wage:

<http://web.utk.edu/%7Esenate/ResLivingWage.html>

2000 Wage Study:

<http://web.utk.edu/~senate/docs/topical/2000WageStudy.pdf>

A Living Wage Fact Sheet, which explains how the living wage of \$9.50/hour was determined for the first Living Wage Study in 2000:

<http://web.utk.edu/%7Esenate/LivingWageFAQ.html>

DEFINING A LIVING WAGE

While there is no universal living wage standard, and concepts of a living wage vary in different studies, it is important to understand how the living wage standard was set at \$9.50/hour plus benefits for Knoxville in the original 2000/2001 study. The following passage is from the 2005 wage study:

The fundamental idea behind a living wage is that an employee who works full time and year round should earn a wage sufficient to pay for the basic, bare-bones needs of a family living in today's America, without having to resort to needs-tested public benefits, crime, or private charity. Living wage standards are developed first by specifying basic necessities for different family types, pricing those needs in actual local markets, and compiling the costs into a range of family budgets. The next steps are to choose a family type deemed a reasonable standard around which to construct a common measure for the locality or institution in question, and then to figure the hourly or annual compensation that would be required to support the necessities budget of that family type in that place. As explained by the Economic Policy Institute: The ability of families to meet their most basic needs is an important measure of economic stability and well-being. While poverty thresholds are used to evaluate the extent of serious economic deprivation in our society, family budgets -- that is, the income a family needs to secure safe and decent-yet-modest living standards in the community in which it resides -- offer a broader measure of economic welfare.

Basic family budget measurements are adjustable by family type because expenses vary considerably depending on the number of children in a family and whether or not a single parent or a married couple heads a family.

It is important to note that a basic family budget is indeed "basic." It comprises only the amounts a family needs to spend to feed, shelter, and clothe itself, get to work and school, and subsist in 21st century America. Hence, it includes no savings, no restaurant meals, no funds for emergencies—not even renters' insurance to protect against fire, flood or theft.

Additionally, to help understand how the original wage rate of \$9.50/hour plus benefits was calculated, footnote 4 (.p 16-17) from the 2000 living wage report states:

The amount of a living wage is determined by each local living wage campaign, taking the local cost of living into account. At present there are several hundred local living wage campaigns underway in the United States. Two living wage campaigns are being conducted in Knoxville. Since 1998 the Knoxville Living Wage Campaign has advocated a starting wage of \$9.50 per hour plus benefits for City of Knoxville employees. The UTK Council for a Living Wage and Worker Justice was formed in 1999 and also defines a living wage as \$9.50 per hour plus benefits. The local campaigns used a combination of two methods in determining that amount. (1) More than 40 open meetings were held in which workers and other members of the Knoxville community participated. They constructed and discussed monthly budgets in an effort to reach consensus on the minimum income necessary to support a family of four in Knoxville. These meetings set \$9.50 per hour plus benefits as that minimum amount. Many variables were considered in their deliberations, such as assuming two income providers in the household rather than one. However, child care costs and other factors would have necessitated a substantially higher living wage. Participants also expressed concern about the destructive consequences for quality of

family life when wages are so low that both parents must work (often at more than one job) to provide a living income.

MARKETS AND WAGES

The University of Tennessee is currently involved in a comprehensive market assessment conducted by the Compensation Advisory Board (CAB). The compensation consultants are in the process of assessing all jobs at the University, including non-exempt and exempt staff as well as faculty. For some positions the markets will be local, some regional, some national and some international. In addition to comparing to higher education and top 25 institutions, the CAB will also be comparing to business and industry and others that the University competes with for different positions. The results will be by campus/institute, so the results for UTK will be against the UTK market and not diluted by other campus or institute peers or markets. Vice-President Linda Hendricks reports that she believes that UT has never done this before. She has indicated that she hopes the market assessment will show us the gaps, and then the CAB will develop and recommend a multi-year plan to close the gaps for all positions. It should be noted that the Faculty Senate Budget and Planning Committee has been looking at the academic market for the past decade with its annual faculty salary studies.

While market data can be useful for higher paying faculty and staff positions, many argue that the bottom end of the employment scale has a different dynamic, one in which the market forces do not always operate in the best interests of our communities, the region and the state. They also observe that due to its size, UTK itself plays a substantial role in shaping local labor markets and setting local wages, a fact that raises real questions about the use of market studies in this context. In any case, whatever market comparisons might show, there are consequences to UTK operations when many of our lowest paid workers take a second job to maintain their households. There are also social costs to having so many working families on the margins of poverty. Considering that one mission of the university is to improve the quality of life and economic development for the citizens in Tennessee, some are concerned that we seek to do this with many of our lowest paid workers who are at or near poverty levels, often eligible for various forms of public assistance. A true accounting of the real and social costs of wage disparities should be considered. As a major employer in the region, it could be argued that UTK has the capacity to improve the bottom of the pay scale for not only our employees, but to improve market rates for others in the private sector as well.

BRINGING UP THE LOWEST WAGES & ADDRESSING SALARY COMPRESSION

Principles of fairness and justice should guide any compensation plan that is implemented, especially since raising the lowest pay grades can create salary compression. The committee has been told that the recent increase of the university minimum wage from \$7.50 to \$8.50 has resulted in wage compression that affects morale among the lowest paid workers.

How across-the-board raises are distributed offers an opportunity to make progress in bringing up the lowest paid workers. The last two times across the board raises were awarded a minimum raise was established to help bring up the wages at the bottom of the scale, in part to offset the impact of increased premiums employees pay for health benefits. Most often across the board raises are awarded as a percentage of the employee's base salary. In this way a 3%

raise to a faculty member making \$100,000 a year results in a \$3,000 raise while a staff member in the same department who earns \$20,000 a year with a 3% raise earns an additional \$600.

It is in this context that the United Campus Workers' proposal for an equal dollar amount raise for all faculty and staff may be understood. Tennessee House Bill 1707 and Senate Bill 1588, sponsored by Rep. Mike Turner and Sen. Beverly Marrero seeks to provide a \$2,000 across-the-board raise for UT and TBR employees (prorated for part time employees.) The political reality is that these bills are unlikely to be approved by the current legislature. With additional wage flexibility, and over the course of several years, it may be possible for the university to blend some combination of the conventional across the board approach to awarding raises while raising the minimum allocation.

DOCUMENTS ACCOMPANING THIS REPORT

Chart 1: 2010 Federal Poverty Guidelines

Chart 2: 2005 Staff by Pay Grade Below a Living Wage

Chart 3: 2010 Staff by Pay Grade Average Base Salary & Longevity.pdf

Chart 4: 2010 Value of Benefits added to the hiring minimum of each pay grade to provide total rewards information

KEY FINDINGS IN 2010

- 1. A standard of \$12.02 per hour plus benefits is the most serviceable living-wage standard for workers employed on the UTK campus in 2010.**

Given various methods that have now been developed for calculating a living wage, and given the kinds of assumptions that must be built into the construction of that wage, a range of standards could reasonably be endorsed by the Faculty Senate, all of which could be supported by relevant research and justified by reference to relevant principles. For the purposes of this study and to have a workable way of calculating our progress with a living wage, we have used a figure based on a simple cost-of-living adjustment applied to the 2000/2001 living wage standard (\$9.50 per hour plus benefits) and the 2005 living wage standard (\$10.73 per hour plus benefits). For 2010, that figure is \$12.02 per hour plus benefits, for an annual rate of pay of \$24,996.

As a point of comparison, \$24,996 represents 113.6% of the 2010 Federal Poverty Standard of \$22,050 for a family of four. See Chart 1: 2010 Federal Poverty Guidelines.

If some other standard is proposed by the Office of Human Resources, or a future Faculty Senate committee or task force, this committee would update this report, applying any new standards to wages going back to 2000 and reassessing trends in university salaries for the lowest paid workers.

2. **Using the standard of \$12.02 per hour plus benefits, for an annual rate of pay of \$24,996, the Office of Human Resources calculates that 1,141 individuals work on the UTK campus for less than a living wage as of April 8, 2011. This represents significant improvement in the number of employees earning the living wage, compared to 1468 employees in 2005.**

The number of people who work in job classifications where the average wage is less than the living wage has shrunk over the last decade. Despite this progress there are still too many individuals, effectively 23% of full-time workers on campus who earn less than a living wage. Many of whom also fall below Federal Poverty Guidelines and are eligible for various forms of public assistance

See Charts 2 and 3 for comparative data between 2005 and 2010.

Since 2005, the decline in the number of workers who make below \$12.02/hour also reflects a decline in hiring at regular lower pay grades . The table below illustrates pay grades 30-37 (last pay grade below \$24,996) trending in both regular and term employee hiring:

Calendar Year	Regular Hires	Term Hires	All Hires Below \$24,996/year
2010	170	495	665
2009	174	389	563
2008	272	412	684
2007	267	430	697
2006	229	283	512

While it appears there has been growth in the number of term, or temporary hires, the Temporary Help Pool (THP) accounts for significant percentage of temporary hires and often fluctuates depending on the demand. The chart below shows the original numbers above with a column for the THP hires.

Calendar Year	Term Hires	THP Hires	Term Hires w/o THP
2010	495	166	329
2009	389	148	241
2008	412	132	280
2007	430	28	402
2006	238	0	238

Another factor is the Department of Athletics. They hire term employees as ushers and gate attendants. The numbers can fluctuate depending on the event schedules. The last table below shows term hires without both THP and Athletics in order to normalize our term hires from areas with routine fluctuations. Term hires corrected without THP and Athletics shows a decline over five years.

Calendar Year	Term Hires	Adjusted for THP	Term Hires w/o THP	Athletics	Term Hires Corrected
2010	495	166	329	219	110
2009	389	148	241	166	75
2008	412	132	280	176	104
2007	430	28	402	267	135
2006	283	0	283	156	127

These data confirm that the ranks of the lowest paid workers has declined over the past five years. This means the University employs fewer workers below our living wage standard.

3. **Meanwhile, among building custodial and food services workers – the two largest groups of workers who regularly labor on our campus for contract employers other– we believe that the overwhelming majority of these contracted employees work for far less than a living wage, based on the 2005 Living Wage Task Force. This assumption is also based on the resistance of Aramark and GCA Services to supply the committee data about their wages. As such, we lack data to prove otherwise. Any argument made for privatizing aspects of university operations should be based on managerial or operational efficiencies rather than lower labor costs.**

At the time of our initial study and resolution in 2000/2001, the Faculty Senate expressed special concern about the status of privatized workers on campus. Efforts by Vice Chancellor Chris Cimino to get complete salary data from our two largest contractors, Aramark (based in Philadelphia, Pennsylvania) and GCA Services (based in Cleveland, Ohio) have yielded incomplete or no data. Below is information obtained by Chris Cimino from Aramark. No information has been provided by GCA Services.

- Aramark has 607 employees on campus, comprised of full-time, part-time, term, and students.
- They employ 34 UT employees who continue from the time Aramark took over food services.
- The average salary of a manager is \$42,525.
- The average hourly rate is \$8.64, or 72% of a 2010 living wage.
- Aramark claims privacy laws prevent them from releasing health and retirement benefit information.

We do note that concern about the quality of custodial services from the current as well as the previous vendor, Service Solutions, led the university to resume employing full-time UT workers (who have a higher level of institutional loyalty and greater pride in their work) for any new or remodeled campus building, such as the Haslam Business Building and Ayres Hall. We are also encouraged by discussions to phase in more regular UT custodial workers, replacing contractual services, as part of our Top 25 initiative. While we recognize that “in-sourcing” more custodial functions on campus may re-grow the ranks of our lowest paid employees,, these employees will have healthcare and retirement benefits rather than relying on assistance programs such as TennCare or Food Stamps.

4. **The University's efforts to improve the wages of the lowest paid workers is hampered by significant increases in the cost of providing health care benefits to all employees over the past decade.**

Funding faculty and staff healthcare benefits represent a significant and growing financial obligation for the state and the University.. We recognize that these increasing costs make improving hourly (take home) pay for all non-exempt staff an even greater challenge. As a percentage of 2010 labor costs, health care benefits for a worker with family in pay grade 30 represent a \$6.23/hour cost to the University in addition to the employee's \$7.50/hour pay rate. With other benefits, this employee's salary and benefits represent a total compensation of \$16.87/hour. See Chart 4 for an accounting of these costs for January 2010. We recognize that these expenses represent a significant burden all public and private sector employers committed to providing employee healthcare benefits. We would also not advocate for any wage standard that does not also assume the provision of healthcare benefits that we regard as an ethical obligation of large employers such as the University of Tennessee. We also recognize that the growth in these employers' costs hamper the capacity of the university to increase hourly wages for the lowest paid workers.

2010-2011 Living Wage Study: Chart 1

2010 POVERTY GUIDELINES*

ALL STATES (EXCEPT ALASKA AND HAWAII) AND D.C.

ANNUAL GUIDELINES

FAMILY SIZE	PERCENT OF POVERTY GUIDELINE								
	100%	120%	133%	135%	150%	175%	185%	200%	250%
1	10,830.00	12,996.00	14,403.90	14,620.50	16,245.00	18,952.50	20,035.50	21,660.00	27,075.00
2	14,570.00	17,484.00	19,378.10	19,669.50	21,855.00	25,497.50	26,954.50	29,140.00	36,425.00
3	18,310.00	21,972.00	24,352.30	24,718.50	27,465.00	32,042.50	33,873.50	36,620.00	45,775.00
4	22,050.00	26,460.00	29,326.50	29,767.50	33,075.00	38,587.50	40,792.50	44,100.00	55,125.00
5	25,790.00	30,948.00	34,300.70	34,816.50	38,685.00	45,132.50	47,711.50	51,580.00	64,475.00
6	29,530.00	35,436.00	39,274.90	39,865.50	44,295.00	51,677.50	54,630.50	59,060.00	73,825.00
7	33,270.00	39,924.00	44,249.10	44,914.50	49,905.00	58,222.50	61,549.50	66,540.00	83,175.00
8	37,010.00	44,412.00	49,223.30	49,963.50	55,515.00	64,767.50	68,468.50	74,020.00	92,525.00

For family units of more than 8 members, add \$3,740 for each additional member.

MONTHLY GUIDELINES

FAMILY SIZE	PERCENT OF POVERTY GUIDELINE								
	100%	120%	133%	135%	150%	175%	185%	200%	250%
1	902.50	1,083.00	1,200.33	1,218.38	1,353.75	1,579.38	1,669.63	1,805.00	2,256.25
2	1,214.17	1,457.00	1,614.84	1,639.13	1,821.25	2,124.79	2,246.21	2,428.33	3,035.42
3	1,525.83	1,831.00	2,029.36	2,059.88	2,288.75	2,670.21	2,822.79	3,051.67	3,814.58
4	1,837.50	2,205.00	2,443.88	2,480.63	2,756.25	3,215.63	3,399.38	3,675.00	4,593.75
5	2,149.17	2,579.00	2,858.39	2,901.38	3,223.75	3,761.04	3,975.96	4,298.33	5,372.92
6	2,460.83	2,953.00	3,272.91	3,322.13	3,691.25	4,306.46	4,552.54	4,921.67	6,152.08
7	2,772.50	3,327.00	3,687.43	3,742.88	4,158.75	4,851.88	5,129.13	5,545.00	6,931.25
8	3,084.17	3,701.00	4,101.94	4,163.63	4,626.25	5,397.29	5,705.71	6,168.33	7,710.42

Produced by: CMSO/DEHPG/DEEO

* In accordance with section 1012 of the Department of Defense Appropriations Act of 2010, the poverty guidelines published on January 23, 2009 will remain in effect until updated poverty guidelines are published in March 2010.

2010-2011 Living Wage Study: Chart 2

Number of University Employees Earning Less than the 2005 Living Wage Rate of \$10.73

Pay Grade	Number of Employees	Number of Employees Below Living Wage
30	276	270
31	221	202
32	377	270
33	455	329
34	565	315
35	412	68
36	379	14
TOTAL	2685	1468

Table I-b was adapted from Table V-b

2010-2011 Living Wage Study: Chart 3

Salaries As of October 28, 2010

Full Time Regular and Term Employees by Pay Grade with Minimums and Averages and Average Years of Longevity 2010

Pay Grade	Number of Employees	Pay Grade Hourly Minimum	Pay Grade Monthly Minimum	Pay Grade Annual Minimum	Average Hourly Rate	Average Monthly Rate	Average Annual Rate
30	237	\$7.50	\$1,300.00	\$15,600.00	\$8.49	\$1,471.03	\$17,652.36
31	196	\$7.86	\$1,362.40	\$16,348.80	\$9.27	\$1,606.77	\$19,281.26
32	164	\$8.22	\$1,424.80	\$17,097.60	\$10.21	\$1,769.47	\$21,233.61
33	403	\$8.86	\$1,535.73	\$18,428.80	\$12.14	\$2,104.50	\$25,254.02
34	450	\$9.55	\$1,655.33	\$19,864.00	\$11.46	\$1,986.11	\$23,833.29
35	478	\$10.29	\$1,783.60	\$21,403.20	\$13.51	\$2,342.37	\$28,108.45
36	381	\$11.08	\$1,920.53	\$23,046.40	\$14.55	\$2,521.24	\$30,254.83
37 NE	303	\$11.94	\$2,069.60	\$24,835.20	\$16.01	\$2,775.46	\$33,305.49
37E	13	\$11.94	\$2,069.60	\$24,835.20	\$14.45	\$2,504.19	\$30,050.23
38NE	202	\$12.86	\$2,229.07	\$26,748.80	\$17.10	\$2,963.41	\$35,560.95
38E	69	\$12.86	\$2,229.07	\$26,748.80	\$17.11	\$2,965.57	\$35,586.84
39NE	86	\$13.85	\$2,400.67	\$28,808.00	\$19.54	\$3,387.23	\$40,646.77
39E	302	\$13.85	\$2,400.67	\$28,808.00	\$18.54	\$3,213.46	\$38,561.46
40NE	13	\$14.92	\$2,586.13	\$31,033.60	\$21.06	\$3,651.26	\$43,815.15
40E	239	\$14.92	\$2,586.13	\$31,033.60	\$20.65	\$3,580.07	\$42,960.81
41	283	\$16.08	\$2,787.20	\$33,446.40	\$22.13	\$3,835.21	\$46,022.47
42	274	\$17.32	\$3,002.13	\$36,025.60	\$27.05	\$4,689.35	\$56,272.16
43	328	\$18.67	\$3,236.13	\$38,833.60	\$28.79	\$4,989.63	\$59,875.61
44	176	\$20.12	\$3,487.47	\$41,849.60	\$33.67	\$5,835.89	\$70,030.71
45	99	\$21.68	\$3,757.87	\$45,094.40	\$35.98	\$6,236.80	\$74,841.63
46	75	\$23.36	\$4,049.07	\$48,588.80	\$43.04	\$7,459.73	\$89,516.79
47	53	\$25.17	\$4,362.80	\$52,353.60	\$47.45	\$8,224.90	\$98,698.84
48	43	\$27.12	\$4,700.80	\$56,409.60	\$53.91	\$9,344.70	\$112,136.34
49	8	\$29.23	\$5,066.53	\$60,798.40	\$53.19	\$9,220.37	\$110,644.39
50	4	\$31.49	\$5,458.27	\$65,499.20	\$64.34	\$11,152.58	\$133,831.00
51	1	\$33.93	\$5,881.20	\$70,574.40	\$70.74	\$12,262.25	\$147,147.00
52	15	\$36.55	\$6,335.33	\$76,024.00	\$89.85	\$15,574.20	\$186,890.40
53	1	\$39.40	\$6,829.33	\$81,952.00	\$91.39	\$15,840.50	\$190,086.00

Data Specs:

*Full Time Regular and Term Staff Employees
Knoxville Campus, UTIA, IPS, University Support, UWA*

Prepared October 28, 2010

2010-2011 Living Wage Study: Chart 4

KNOXVILLE SALARY SCHEDULE

THE UNIVERSITY OF TENNESSEE
 ANALYSIS OF THE COST OF BENEFITS ADDED TO MINIMUM SALARY
 JANUARY 2010

Pay Grade	Minimum Salary ¹	Annual Leave ²	Holidays ³	Retirement ⁴	Health Insurance ⁵		Longevity ⁶	Social Security ⁷	401K Match ⁸	Total Benefits ⁹	% of Min. (Benefits) ¹⁰	Total Salary ¹¹
30	7.50	0.35	0.38	0.98	6.23	X	0.55	0.59	0.29	9.37	124.9%	16.87
30	7.50	0.35	0.38	0.98	2.51	Y	0.55	0.59	0.29	5.65	75.3%	13.15
30	7.50	0.35	0.38	0.98	3.74	Z	0.55	0.59	0.29	6.88	91.7%	14.38
31	7.86	0.36	0.39	1.02	6.23	X	0.60	0.61	0.29	9.50	120.9%	17.36
31	7.86	0.36	0.39	1.02	2.51	Y	0.60	0.61	0.29	5.78	73.5%	13.64
31	7.86	0.36	0.39	1.02	3.74	Z	0.60	0.61	0.29	7.01	89.2%	14.87
32	8.22	0.38	0.41	1.07	6.23	X	0.45	0.64	0.29	9.47	115.2%	17.69
32	8.22	0.38	0.41	1.07	2.51	Y	0.45	0.64	0.29	5.75	70.0%	13.97
32	8.22	0.38	0.41	1.07	3.74	Z	0.45	0.64	0.29	6.98	84.9%	15.20
33	8.86	0.41	0.44	1.15	6.23	X	0.50	0.69	0.29	9.71	109.6%	18.57
33	8.86	0.41	0.44	1.15	2.51	Y	0.50	0.69	0.29	5.99	67.6%	14.85
33	8.86	0.41	0.44	1.15	3.74	Z	0.50	0.69	0.29	7.22	81.5%	16.08
34	9.55	0.44	0.48	1.24	6.23	X	0.55	0.74	0.29	9.97	104.4%	19.52
34	9.55	0.44	0.48	1.24	2.51	Y	0.55	0.74	0.29	6.25	65.4%	15.80
34	9.55	0.44	0.48	1.24	3.74	Z	0.55	0.74	0.29	7.48	78.3%	17.03
35	10.29	0.47	0.51	1.34	6.23	X	0.65	0.80	0.29	10.29	100.0%	20.58
35	10.29	0.47	0.51	1.34	2.51	Y	0.65	0.80	0.29	6.57	63.8%	16.86
35	10.29	0.47	0.51	1.34	3.74	Z	0.65	0.80	0.29	7.80	75.8%	18.09
36	11.08	0.51	0.55	1.44	6.23	X	0.55	0.86	0.29	10.43	94.1%	21.51
36	11.08	0.51	0.55	1.44	2.51	Y	0.55	0.86	0.29	6.71	60.6%	17.79
36	11.08	0.51	0.55	1.44	3.74	Z	0.55	0.86	0.29	7.94	71.7%	19.02
37	11.94	0.55	0.60	1.55	6.23	X	0.65	0.93	0.29	10.80	90.5%	22.74
37	11.94	0.55	0.60	1.55	2.51	Y	0.65	0.93	0.29	7.08	59.3%	19.02
37	11.94	0.55	0.60	1.55	3.74	Z	0.65	0.93	0.29	8.31	69.6%	20.25
38	12.86	0.59	0.64	1.67	6.23	X	0.55	1.00	0.29	10.97	85.3%	23.83
38	12.86	0.59	0.64	1.67	2.51	Y	0.55	1.00	0.29	7.25	56.4%	20.11
38	12.86	0.59	0.64	1.67	3.74	Z	0.55	1.00	0.29	8.48	65.9%	21.34
39	13.85	0.64	0.69	1.80	6.23	X	0.45	1.08	0.29	11.18	80.7%	25.03
39	13.85	0.64	0.69	1.80	2.51	Y	0.45	1.08	0.29	7.46	53.9%	21.31
39	13.85	0.64	0.69	1.80	3.74	Z	0.45	1.08	0.29	8.69	62.7%	22.54
40	14.92	0.69	0.75	1.94	6.23	X	0.90	1.16	0.29	11.96	80.2%	26.88
40	14.92	0.69	0.75	1.94	2.51	Y	0.90	1.16	0.29	8.24	55.2%	23.16
40	14.92	0.69	0.75	1.94	3.74	Z	0.90	1.16	0.29	9.47	63.5%	24.39

¹ Current minimum salary for grade level.

² 12 days/year - cost is minimum salary x 0.046.

³ 13 days/year - cost is minimum salary x 0.050 (includes declared administrative closing).

⁴ Cost is minimum salary x 0.1302.

⁵ Health insurance cost (PPO): [•] Cost for family coverage = \$6.23/hr; ^ˆ Cost for single coverage = \$2.51/hr; ^ˆ Cost for split coverage = \$3.74/hr.

⁶ Cost is minimum salary x 0.078.

⁸ Cost is \$0.29/hr. (based on \$50 match/month)

⁹ Total benefits = sum of individual benefits.

¹⁰ % of benefits cost is total benefits divided by minimum salary.

¹¹ Total salary = minimum salary + total benefits