

# UNT System Enterprise Staff Compensation Guidelines

Revised February 1, 2023

The Staff Compensation Guidelines serve as the standard for managing the UNT System Enterprise's compensation program for staff. These guidelines apply to job titles designated as regular staff. Jobs designated as faculty, faculty administrators, hourly and jobs requiring student status are excluded from these guidelines. Additional guidelines or exceptions for specific campus classifications may apply.

## Staff Compensation Philosophy

The UNT System Enterprise is committed to providing a compensation program that is equitable, competitive, transparent and strategic. The program will effectively attract, retain, motivate and reward a highly talented and committed workforce in support of each institutions' mission, vision and values. We value continuous skill growth and career development with a firm commitment to administer the compensation program strategically, consistently, fairly and equitably. The compensation philosophy serves as the foundation for policy and guidelines, with flexibility for budgetary constraints, strategic mission-driven goals, and dynamic market conditions with accountability for compensation decisions at all levels.

## Compensation Strategy

The compensation strategy supports the compensation philosophy by using market data to establish competitive ranges of compensation and through compensation practices to attract, retain, develop and reward employees. The staff compensation strategy is aligned with the following objectives:

- Fair – Consistent practices are utilized across the UNT System Enterprise to support compensation programs that are fair, equitable, and strategically-focused, while compliant with applicable laws and regulations.
- Internally Equitable – Compensation is based on job requirements, education, experience, performance, skills, scope, and impact.
- Externally Competitive – Compensation decisions are supported by relevant market data, gathered and evaluated on a regular basis.
- Career Focused – Compensation decisions align with goals to develop employees and encourage career growth.
- Fiscally Responsible – Compensation decisions support, reinforce, and align budgetary and financial strategies with growth, change and sustainability.
- Understood and Accepted – Compensation programs and processes are communicated clearly to encourage consistency in decision making and transparency of compensation programs.

For all UNT System Enterprise institutions, compensation decisions are a collaborative effort between the hiring manager or supervisor, responsible higher-level administrators, and Human Resources. Implementation of consistent and appropriate practices are instrumental to our ability to attract, motivate, and retain qualified employees, and to ensure compliance with appropriate rules, regulations, and laws.

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The success of our compensation program hinges on our ability to appropriately compete with external labor markets, to recognize and reward exceptional performance, and to maintain a shared sense of internal equity and fairness.

The Human Resources team is responsible for managing and providing consultation on policies and processes for UNT System Enterprise compensation practices for staff. For additional information or assistance with compensation matters, please contact the designated compensation consultant for each campus.

## Non-Classified Salary Determination

Non-Classified positions are jobs that do not have an established pay grade. Non-classified staff titles generally include senior administrative officials, assistant and associate vice presidents/vice chancellors and executive directors. Salary determination for non-classified positions will be determined through consultation with Human Resources and will be based on external market data, employee qualifications and internal pay equity.

## Classified Staff Pay Plan

The UNT System Enterprise maintains a market-based compensation program that supports the institution's strategic vision, mission, values, and its diverse staff population. The classified staff compensation plan is developed using compensation information gathered from market survey benchmarking and contains relatively broad, differentiated compensation ranges.

Periodically, the institution will conduct a comprehensive market assessment to evaluate the classified staff pay plan's competitiveness and alignment to the UNT System Enterprise's mission and objectives. Any revisions will be established and implemented as approved by UNT System Enterprise Leadership, given the financial resources of the institution.

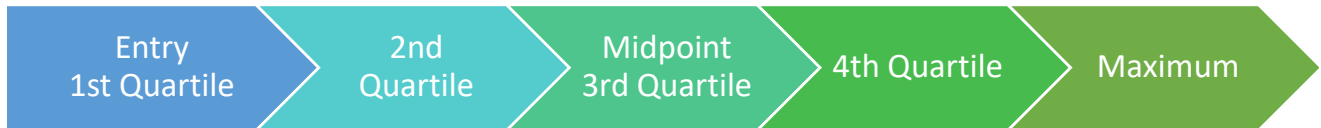
The UNT System Enterprise's classified staff pay plan consists of 20 grades that represent a continuum of salaries based on the market for a range of positions. The chart in the Appendix provides the classified staff pay plan including the grade minimum, midpoint, and maximum. The midpoint value for each pay grade is generally reflective of 90% of the determined market value for jobs within that grade, and the minimum and maximum values are calculated with a range of 60-75% around the midpoint.

Benchmark jobs are assigned to grades primarily based on their market value. A benchmark job is a job that has a standard and generally consistent set of responsibilities from one organization to another, and for which data is available in valid and reliable salary surveys. These jobs are typically assigned to the grade with the closest grade midpoint to the market determined value for the job, but additional factors such as scope of responsibility, level of responsibilities and required skills and knowledge will be taken into consideration when grading jobs.

For other jobs, market data may not be available; these are called "non-benchmark" jobs. Non-benchmark jobs include jobs that are created to meet a unique need, jobs that are a blend of multiple functions, and jobs for which viable survey data is not available. Non-benchmark jobs are assigned to grades through a process of comparing them to similar benchmark jobs by considering skills and knowledge, impact and scope of responsibility.

## Salary Ranges and Quartiles

A salary range is an established range of pay organized into salary grades. Each classified job is assigned a salary grade that represents employees performing similar work utilizing similar knowledge, skills and abilities. Pay ranges have an established entry and maximum salary, with a midpoint set halfway between entry and maximum. The ranges are then broken down further into four salary quartiles. Since employees have different levels of experience and education, we utilize quartiles to determine where an employee should be placed in the salary range.



### Early Career - First Quartile

The first quartile of the range is usually intended for employees who are new to the job, are in a learning situation, and/or do not have substantial experience in the position. The incumbent typically is still learning the basic functions to be performed. Employee experience and qualification will meet the minimum requirements for the job.

### Proficient - Second Quartile

The second quartile of the range is intended for employees who have gained experience and skill and who are becoming more proficient in the position for which they were hired. The incumbent is able to complete most job requirements; enters the job with directly relevant prior experience and requires only procedural, departmental or university specific training. Employee experience and qualifications will exceed the minimum requirements for the job.

### Advanced - Midpoint of Range/Third Quartile

The midpoint/third quartile is typically reserved for experienced employees who perform all tasks independently. The incumbent is fully competent or knowledgeable in all aspects of the job requirements, and can demonstrate ability to immediately contribute to the achievement of objectives with little direction or supervision beyond general operational orientation needs. Employee experience and qualifications will significantly exceed the minimum requirements for the job.

### Expert - Fourth Quartile to Maximum

The fourth quartile of the range is normally reserved for individuals who are considered a subject matter expert in their position. The incumbent has depth and breadth of experience demonstrated through the ability to execute all job requirements while being held accountable for outcomes; routinely handles complex situations. Employee experience and qualifications will significantly exceed the minimum requirements for the job and the individual may bring in highly specialized expertise.

## How to use the salary quartiles:

- When determining pay, the employee's knowledge and skills should be considered as they relate to the job/duties/responsibilities. Only education and prior experience that is directly related to the position should be considered.
- If an employee meets only the minimum qualifications of the position, they likely should be compensated in the first quartile.
- The midpoint of the salary range is considered the market value of the position, and it is expected that the employee at this salary or above is fully productive in the position and has considerable prior related experience.

## Determining Salary for Classified Staff

Using the salary range associated with the position's job grade, salaries will be evaluated based on the employee's relevant knowledge, skills, experience and education as it relates to the minimum qualifications of the position to which they are applying.

Items to consider when determining employee salary include:

- **Individual value:** The value that the individual applicant brings to the job based on their relevant skills and experience. Less skilled and experienced applicants should be paid lower in the range, while more skilled and experienced applicants should be paid higher in the range, though not always above the mid-point.
  - **Applicant's Experience:** the number of years of relevant experience the applicant possesses at the time of application.
  - **Applicant's Education:** relevant education, training and/or certifications.
- **Internal equity:** A comparison of the recommended salary for the candidate to salaries of current employees in similar positions with similar qualifications should be considered.
- **External market:** The external labor market may be considered for placement of the candidate within the established pay grade. Factors such as the lack of qualified candidates, skills in high demand or hard-to-find areas, and the number of rejected offers may require additional market salary consideration for the position.

## New Hire Salary

A department must offer at least the minimum rate of pay for the pay grade associated with the position. An offer over entry can be made, however, in general, the starting salary for a new hire should not exceed the midpoint of the salary range unless the candidate's related education and experience significantly exceed the minimum qualifications for the position. Any starting salary above midpoint will require justification and approval by HR Compensation. Additional administrative approval may be required.

## Promotion

When an employee moves from their current classification to a different classification that is assigned to a higher salary grade, this is considered a promotion. A promotion generally warrants an increase in base salary to recognize additional skills and/or responsibilities of the employee and to ensure that pay for the new position is consistent with market and internal equity. The salary determined for a promotion should consider an employee's skill, knowledge, experience, performance, degree of increase in responsibilities, current salary relative to others in the new pay grade, and ability to perform the duties of the new job. A

recommended salary above midpoint will require justification and approval by HR Compensation. Additional administrative approval may be required.

### **Lateral Transfer**

A lateral transfer occurs when an existing employee moves from their current classification to a different classification that is assigned the same pay grade of their current job. The salary determined for a transfer should consider an employee's skill, knowledge, experience, performance, degree of change in responsibilities, current salary relative to others in the pay grade, and ability to perform the duties of the new job. A recommended salary above midpoint will require justification and approval by HR Compensation. Additional administrative approval may be required.

### **Demotion**

A demotion occurs when an existing employee moves from their current classification to a different classification that is assigned to a lower pay grade than their current job. When a staff member is voluntarily or involuntarily demoted to a position having a lower salary grade, the staff member's salary may remain unchanged, if within the pay level of the new position, or may be adjusted within the new pay level. The new rate shall be determined through consultation between Human Resources and department leadership in consideration of the circumstances related to the demotion, the staff member's employment record, and job performance. A recommended salary above midpoint will require justification and approval by Human Resources Compensation. Additional administrative approval may be required.

### **Reclassifications**

A reclassification is a change in the classification of a job as a result of a significant and permanent change in job duties. A reclassification involves a change of title and/or salary grade, but not necessarily a change of salary. A reclassification may be required when there is a permanent change in the duties and responsibilities of a job that occur due to changes in the organization, type of work, staffing requirements, technology or when the classification (title, job grade, or status) assigned to the job is no longer representative of the actual job duties.

The primary goal of a reclassification is to ensure that the work being performed corresponds with the job description. As such, reclassification may or may not result in an increase or decrease in salary grade. An employee's pay after the reclassification must fall within the newly determined salary range and comply with the promotion, transfer or demotion guidelines provided above.

### **Additional Salary Changes for Classified and Non-Classified Staff**

There may be instances in which an employee's salary may be changed without an associated change in job. Salary changes should be set to ensure that the employee is paid at least the minimum and not more than the maximum of their current pay grade range, where applicable.

### **Merit Increases**

A merit increase, a form of pay for performance, is a pay adjustment based on employee performance. A merit salary increase, including a one-time merit payment, may be granted to an employee whose job performance and productivity is consistently above that normally expected or required.

At a minimum, to be eligible for either a merit salary increase or a one-time merit payment, the employee:

- Must have been employed by the institution of higher education for more than six months, and
- At least six months must have elapsed since the employee's last merit increase.

Additional merit eligibility criteria may be applied by each institution. The requirement that six months must have elapsed does not apply if the chief administrative officer of the institution determines in writing that the one-time merit payment is being made in relation to the employee's performance during a natural disaster or other extraordinary circumstance.

Merit guidelines, eligibility criteria, and allocations will be managed and communicated by each institution. Merit increases may be granted subject to the availability of funds and within the established merit program guidelines. A salary adjustment for merit shall be dependent upon the recommendation of the staff member's manager and upon the approval of department and division leadership. Human Resources is responsible for ensuring that all increases granted are within the approved merit program guidelines. If a requested merit raise would result in a classified employee being paid above the maximum salary for their position's established pay grade, the excess value of merit above the maximum salary will be paid as a one-time lump-sum payment.

### **Equity Adjustment**

An equity adjustment is a salary adjustment that is made to a position based on the outcome of an equity analysis. An equity analysis compares employees' pay whose positions require equal skill, effort and responsibility, and who perform their duties under similar working conditions, while considering differences between employees' experience, education, and levels of performance. A request for an equity analysis must include a written justification and be recommended by the department head and the division vice president, vice chancellor, or Chancellor/President and will require review and approval from Human Resources Compensation.

### **Market Adjustment**

A market adjustment is a salary adjustment made to recognize changes in the competitive salary market compensation for a job using market pricing processes. A request for a market adjustment may be considered in circumstances such as recruitment, retention, turnover, special market circumstances and changes in job requirements. A request for a market adjustment must include a written justification and be recommended by the department head and the division vice president, vice chancellor, or Chancellor/President and will require review and approval from Human Resources Compensation.

### **Augmentation Pay**

An augmentation can be provided for performing a temporary assignment involving substantial additional workload or responsibility that is critical to maintaining business operations. This may include placing the employee in an acting or interim status. An augmentation is in addition to, separate from, and does not affect an employee's base salary rate, and will end upon conclusion of the temporary assignment. Authorization and approval for temporary assignment compensation must be gained prior to the start date of the assignment utilizing the appropriate form and process as designated by Human Resources. Regular exempt and non-exempt employees are eligible for such payments.

Additional pay for a temporary assignment may be approved for an employee if all of the following criteria are met:

- The additional duties to be performed are clearly differentiated from the duties normally performed by the employee,
- The additional duties to be performed are usually assigned to an equal or higher pay classification than the employee's regular position,
- The additional duties are not to be performed on a permanent basis, and
- The additional duties are to be performed for at least four (4) weeks, but typically not more than six (6) months.

Payments may be calculated as an additional fixed dollar amount per pay period, or may be calculated as a percentage of the employee's regular base salary. An augmentation may not exceed twenty (20) percent of the employee's base salary unless an exception is approved by the Institution CEO or their designee as set out in Institution policy. Authority to approve an exception to the 20-percent limit may not be delegated below the level of Vice Chancellor/Vice President. The appropriate amount to propose for a temporary assignment is dependent on multiple factors including but not limited to the appropriate pay grade or pay rate for the vacant position or role and associated duties, the amount of new duties being taken on temporarily, and the qualifications of the employee taking on the temporary assignment compared to the minimum qualifications for the vacant position and/or role. For example, if the employee taking on interim duties meets the minimum qualifications for the position or role, it may be appropriate to offer a salary within the lower band of the position or role, rather than the pay rate of the prior incumbent. Human Resources Compensation can provide guidance on augmentation amounts.

### **Task Payment**

A task payment is additional compensation paid to an exempt employee for work based on completion of a task assignment. Only regular exempt employees are eligible for task pay. A task assignment is a one-time service or project with a specified duration that is separate from an exempt employee's position and is performed outside and in addition to the exempt employee's regular work schedule. The rate of pay for a task payment should be reflective of the scope and type of work performed in the task assignment. Authorization and approval for temporary assignment compensation must be gained prior to the start date of the assignment utilizing the appropriate form and process as designated by Human Resources. Any task payment submitted for assignments completed without prior approval as required by policy must be approved, in writing, by the Institution CEO.

### **Additional Compensation Opportunities**

Other compensation opportunities such as certification pay, shift differential, on-call pay or bi-lingual pay, may exist dependent on the requirements and conditions of employment. These opportunities may be initiated by the university to meet ever-changing compensation needs. Compensation guidelines will be developed through consultation between the employing department and Human Resources, with approval from the appropriate VP/VC.

### **Retroactive pay**

According to Article III, Sections 44, 51, and 53 of the Texas Constitution, an increase may be retroactive to the first day of the month in which final approval (from all required approvals) for the pay change is received, provided that the approval was received in the same pay cycle (i.e., an increase requested with all required approvals received anytime in November may be retroactive to November 1, but not prior to November 1). In addition, an employee may not begin working before the official start date issued by Human Resources. An administrative error in awarding a salary increase is insufficient, by itself, and may

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only be corrected if the error resulted in an employee not receiving an increase they are entitled to under the law.



# Compensation Roles and Responsibilities

## System Leaders

- Communicate openly, regularly, and clearly with the different campuses on compensation processes, policies, and strategy.
- Set and communicate system strategy, policy, and operational goals for the different campuses.
- Set standard for performance planning, coaching and feedback, and holding their direct/indirect reports accountable for the same
- Provide ultimate approval for annual campus and individual compensation adjustments, calibration and exceptions.

## Human Resources

- Provide strategic consultation to system and campus leadership.
- Develop processes to enhance communication, standards, and consistency across departments and colleges.
- Provide data to system and campus leadership to support decisions regarding appropriate salaries and compensation adjustments.
- Ensure that compensation practices are consistent and equitable across campuses.
- Administer effective hiring and recruitment processes.

## Campus Leadership

- Identify and define the type of jobs, mix of skills or jobs and staffing levels required to meet departmental objectives.
- Administer compensation in accordance with guidelines, policies and procedures.
- Recommend salary adjustments or promotional opportunities consistent with established budgetary and approval guidelines and in recognition of demonstrated performance contributions.
- Initiate job documentation or description that reflects the current functions, duties and responsibilities.
- Periodically, review job documentation to ensure it accurately reflects the duties or responsibilities of the current position, and when necessary, initiate action to review and update.
- Collaborate with Human Resources to determine, develop and maintain appropriate salaries, and make recommendations for compensation adjustments.
- Set performance expectations, providing clear and helpful feedback, and evaluating performance.

## Staff

- Understand own job responsibilities, requirements, and expectations.
- Actively participate in education on the specifics of the compensation program (attend trainings, become familiar with tools and other resources available, etc.).
- Proactively reach out to manager to obtain feedback on performance.
- Communicate openly and regularly with manager to address any issues and concerns.
- Seek opportunities for development and advancement

## UNT System Enterprise Human Resources Compensation Glossary of Terms

Utilize the following glossary of terms to help you understand various aspects of the UNT System Enterprise's compensation system and processes. Please note that specific policy and procedures may apply for each of the terms listed below.

**Additional Pay:** Supplemental pay for services performed in addition to or outside the scope of an employee's regular assignment. Supplemental pay is in addition to, separate from, and does not affect an employee's base salary rate. Types of additional pay include (but are not limited to) Longevity, Benefit Replacement Pay, Task, Augmentation, and Temporary Base Rate adjustment

**Annualized Compensation (Salary spread):** Individuals paid on a 9-month appointment period may elect annualized compensation. With annualized compensation, the 9-month salary amount is paid out over 12 months. Additionally, any employee paid benefit premiums are deducted over 12 months.

**Augmentation:** A type of additional pay for performing temporary duties lasting for a period of four weeks or more.

**Base Pay:** The compensation rate established and budgeted for a salaried employee for the appointment period established for their job (i.e. 12-month, 9-month, etc.). Base pay can be paid on a monthly or semi-monthly basis.

**Benchmark jobs:** A job that has a standard and generally consistent set of responsibilities from one organization to another, and for which data is available in valid and reliable salary surveys.

**Classification:** The assignment of a job title and pay grade to work that can be performed by one or more employees in the organization with similar job responsibilities, minimum qualifications, and knowledge, skills and abilities.

**Classification/Job Analysis:** Classification/Job analysis (also known as Job Evaluation) is a systematic process of evaluating the duties, responsibilities, scope, and complexity of a position description to determine the job title, job code, and salary grade that most appropriately matches the job specifications.

**Classification (Job) Description:** The written description of a classification that includes a classification summary, representative tasks, minimum qualifications and knowledge, skills and abilities (KSAs). Classification descriptions are more generic in nature to provide for potential differences in work between individual positions within the classification. Position descriptions (see definition below) are specific to the work in each individual position.

**Classified Job:** Job classifications that are assigned to a specific salary range with an established minimum and maximum salary.

**Compa-Ratio:** A comparison ratio that represents the correlation between base pay and the midpoint of the salary range assigned to the job. The compa-ratio is used to determine the relationship between an employee's pay and the midpoint of the salary grade. A salary rate at the midpoint of a grade would be considered a 1.0 compa-ratio.

**Compensation:** All forms of financial returns, tangible services and benefits employees receive as part of an employment relationship.

**Counter Offer:** An offer to increase an employee's salary in exchange for remaining with the organization after receiving a verified offer of employment from another employer or department.

**Demotion:** The permanent movement of an employee from one position in one job classification to a position in another job classification of decreased responsibility or complexity of duties and in a lower salary range.

**Essential Functions:** The fundamental job functions or tasks that an individual must be able to perform with or without reasonable accommodation.

**Equity Analysis:** A process that analyzes internal salary data for a current incumbent or applicant for a job. An equity analysis is conducted by Human Resources Compensation, and compares employees' pay whose positions require equal skill, effort and responsibility, and who perform their duties under similar working conditions, while considering differences between employees' experience, education, and levels of performance.

**Exempt:** A job that is not subject to the overtime, record keeping, or minimum wage provisions of the Fair Labor Standard Act (FLSA) based on the salary and responsibilities of the position.

**Fair Labor Standards Act (FLSA):** Federal legislation that sets the federal minimum wage, overtime pay, equal pay, record keeping, and child labor standards for employees who are covered by the act and are not exempt from specific provisions.

**Fringe Benefits** – Employer paid benefits for eligible employees including health insurance, basic life insurance, retirement, Federal Insurance Contribution Act (FICA), unemployment, worker's compensation, and benefit replacement pay.

**Hazardous Duty Pay:** Entitlement pay for eligible commissioned peace officers in the amount of \$10 per month for every year of lifetime service credit accrued in a qualifying position. The amount of a part-time employee's hazardous duty pay is proportional to the employee's FTE.

**Job Code:** The identification number assigned to a job title.

**Job Title:** A specific name given to a job that is reflective of the work performed by the job and the level of the job within the organization.

**Longevity Pay:** Entitlement pay provided to eligible employees at a rate of \$20 per month for every two years of State of Texas lifetime service credit.

**Market Analysis:** A process that provides external (market) salary data for a job. Comparison jobs will be identified and salary data collected from relevant compensation surveys or from peer institutions. This data will be analyzed by Human Resources to determine the approximate current value for that job in the external marketplace.

**Median Wage:** The value of the salary that represents an equal number of salaries above and below it for a specific job classification.

**Midpoint:** The salary that represents the middle value of a given salary range.

**Merit Pay:** Compensation awarded to a staff or faculty member based on performance and in compliance with institutional guidelines and state regulations.

**Non-Classified Job:** Job classifications that do not have an established pay grade, and are priced based on external market comparisons.

**Non-Exempt:** A job subject to the overtime, record keeping, and minimum wage provisions of the Fair Labor Standards Act (FLSA).

**Organizational Chart/Structure:** A visual depiction of the job titles and hierarchy of relationships between jobs within a unit or institution.

**Pay/Salary Grade:** The alpha-numeric identifier for a salary range.

**Pay Plan:** An established set of salary grades and pay ranges that are used to pay classified jobs. The pay plan includes the job title, pay grade, pay range, FLSA classification and retirement eligibility classification.

**Position Description:** A written description for an individual position that provides job details specific to the position. Content is utilized both for job postings and the performance management system. Position descriptions are specific to the responsibilities in each individual position. Classification descriptions (see above definition) are more generic in nature to provide for potential differences in work between individual positions within the classification.

**Position number (PID):** The unique 8-digit number assigned to a budgeted faculty, staff, or salaried graduate student position.

**Promotion:** The permanent movement of an employee from a position in one job class to a position in another job class of increased responsibility or complexity of duties and in a higher salary range.

**Quartile:** A distribution of a salary range divided into fourths. The first quartile corresponds to the 25th percentile, the second to the 50th percentile, the third to the 75th percentile, and the fourth to the 100th percentile. Quartiles provide guidelines for appointing employees within the salary range based on qualifications, performance, and competencies.

**Reclassification:** A change in the classification of a job as a result of a significant and permanent change in job duties. A reclassification always involves a change of title and/or salary grade, but not necessarily a change of salary.

**Regular Staff:** An employee who is scheduled to work at least 20 hours per week for a period of at least 4 ½ months and is not employed in a position for which the employee is required to be a student as a condition of the employment.

**Salary Range:** The range of minimum to maximum compensation that a classified job may be paid.

**Salary Survey:** A process utilized to gather data on salaries paid by other employers for benchmark jobs.

**Stipend:** Stipends represent scholarship/fellowship payments to students for tuition, fees and living expenses. They cannot be tied to any obligation for past, present or future services. There can be no employer/employee relationship associated with a stipend payment.

**Task payment:** A type of additional pay for work based on completion of a specific assignment. These assignments are restricted to one-time services, or projects with a specified duration, that are separate from an employee's position and performed outside and in addition to the employee's regular work schedule. Only exempt staff and faculty employees are eligible to receive task payments.

**Temporary Base Rate Adjustment (TBR):** A type of additional pay utilized at UNT Health Science Center for the temporary performance of additional duties that fall within the employee's current classification/pay grade.

**Transfer:** The permanent lateral movement of an employee from one position to another position assigned to the same pay grade.

**Working title:** An alternate job title that can be used to provide clarity for job postings, or to convey greater specification of the work performed. A working title is permitted as long as it is not another official job title and the working title does not misrepresent the level, authority or function of the position.

## Classified Staff Pay Grades

Pay Grade	Minimum (First Quartile)	Second Quartile	Mid-Point (Third Quartile)	Fourth Quartile	Maximum
01	\$24,960	\$26,484	\$28,008	\$33,960	\$39,900
02	\$25,500	\$28,500	\$31,500	\$36,204	\$40,908
03	\$26,208	\$30,108	\$34,008	\$37,956	\$41,904
04	\$28,200	\$32,460	\$36,708	\$40,908	\$45,108
05	\$30,504	\$35,052	\$39,600	\$44,208	\$48,804
06	\$32,304	\$37,560	\$42,804	\$48,060	\$53,304
07	\$34,908	\$40,560	\$46,200	\$51,900	\$57,600
08	\$38,004	\$44,208	\$50,400	\$56,556	\$62,700
09	\$41,400	\$48,156	\$54,900	\$61,608	\$68,304
10	\$45,108	\$52,464	\$59,808	\$67,104	\$74,400
11	\$48,300	\$56,760	\$65,208	\$73,656	\$82,104
12	\$52,704	\$61,908	\$71,100	\$80,352	\$89,604
13	\$57,408	\$67,464	\$77,508	\$87,564	\$97,608
14	\$63,204	\$74,256	\$85,308	\$96,360	\$107,400
15	\$69,504	\$81,660	\$93,804	\$106,008	\$118,200
16	\$76,404	\$90,732	\$105,060	\$119,388	\$133,704
17	\$84,108	\$99,888	\$115,656	\$131,436	\$147,204
18	\$91,608	\$108,804	\$126,000	\$143,160	\$160,308
19	\$101,700	\$120,804	\$139,908	\$158,964	\$178,008
20	\$112,908	\$134,112	\$155,304	\$176,460	\$197,604
N01	\$24,960	\$143,724	\$262,488	\$381,252	\$500,000