



Change in Employee Compensation and Benefits Report

FY 2026

Submitted by: Janelle White, DHR Administrator

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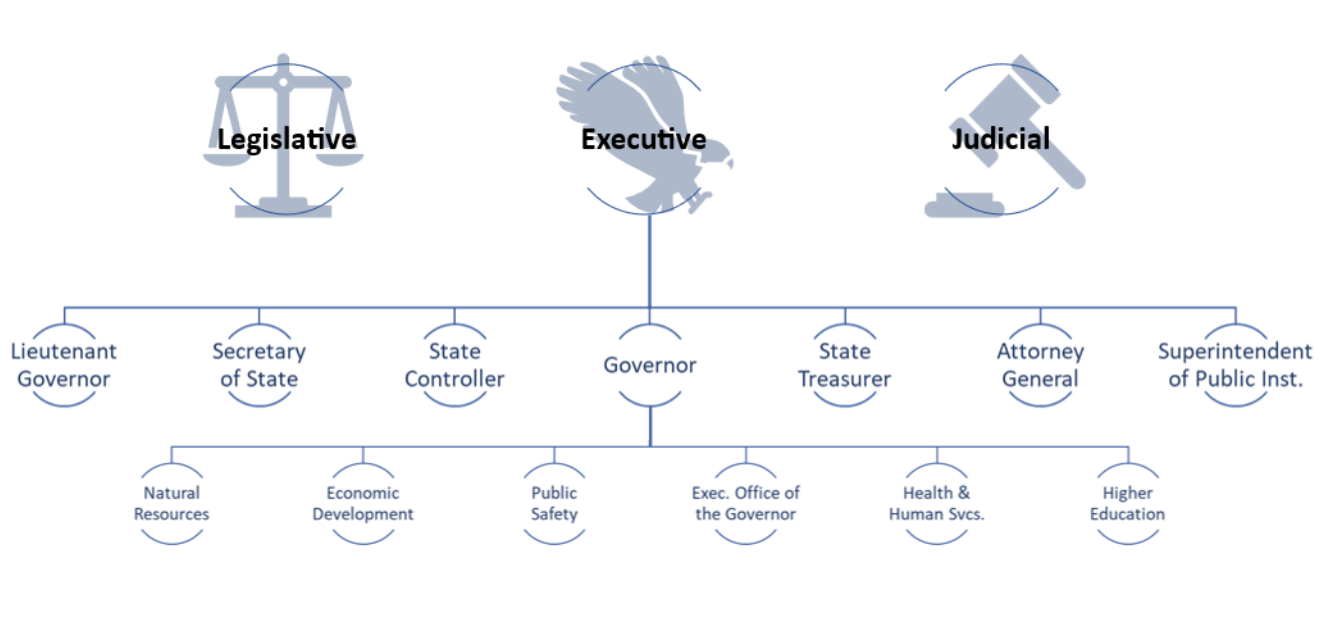
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EXECUTIVE SUMMARY

OVERVIEW

Idaho code §67-5309C requires the Idaho Division of Human Resources (DHR) to conduct surveys and provide workforce data and total compensation analysis to the governor and state legislature for their consideration. The Change in Employee Compensation and Benefits (CEC) Report offers recommendations on statewide salary structures, specific occupational inequities, merit salary increases, and employee benefit packages.

The data in this report provides a comprehensive analysis of state employee compensation compared to the current labor market, ensuring competitiveness in recruiting and retaining State of Idaho employees across the three branches of state government.



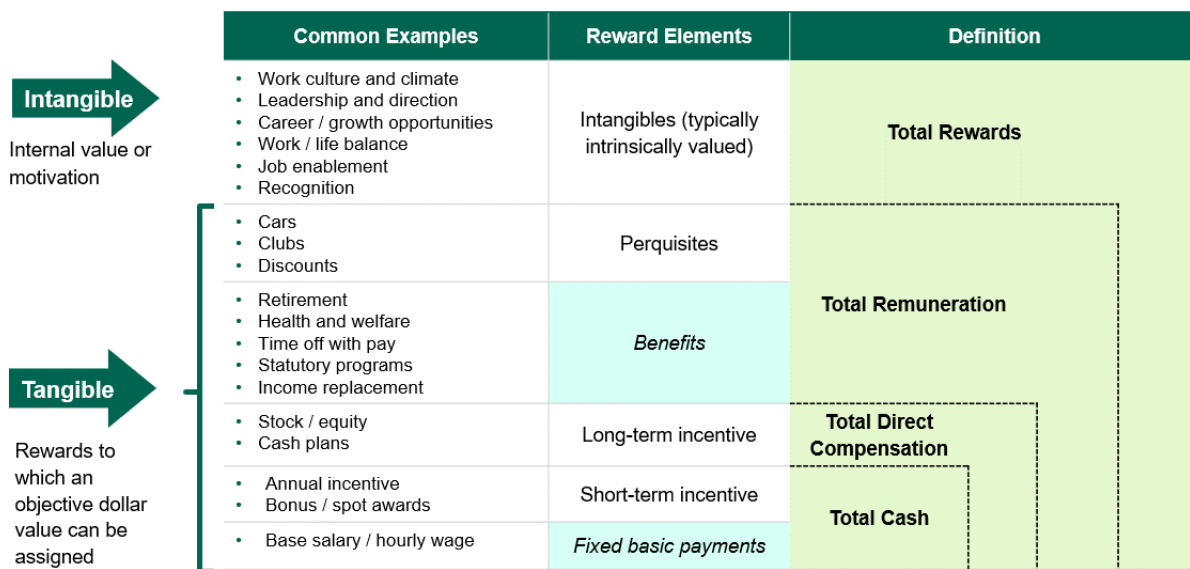
State of Idaho jobs range from public education provided by colleges and universities, law enforcement and correctional officers, transportation services provided by snowplows and engineers, to social services provided by nurses and social workers. Additionally, there are numerous professional positions such as legal counsel, information technology, finance, human resources, and contract/procurement management.

Over the past decade, our legislature has made significant investments in the State of Idaho workforce to ensure we can hire and retain talented employees. The Legislature's leadership in providing meaningful pay has been crucial to our ability to recruit and retain our talented workforce.

GENERAL COMPENSATION PRINCIPLES

The State of Idaho offers its' employees compensation through two (2) primary forms - Base Pay and Benefits. The marketplace commonly offers employees up to four (4) kinds of compensation, listed and reflected in the chart below:

- Base Salary
- Short-Term Incentives
- Long-Term Incentives
- Benefits and Perquisites



Blue items are offered by the State of Idaho to its employees.

Government entities occasionally offer short-term incentives but rarely provide long-term incentives. To offset this, government often offers benefits at or above the market median. The State of Idaho follows this practice, providing benefits that generally fall above the 75th percentile of the market compared to private sector employers.

The following market percentile definitions are utilized when assessing the competitiveness of pay at the State against the various markets.

Market Percentiles	Definition
P25	P25 is the 25th Percentile, meaning that 75% of the market data is above this point, and 25% is below. <i>This is Idaho's target market position</i>
P50 / Median	P50 is the Median, meaning that 50% of the market data is above this point, and 50% is below
P75	P75 is the 75th Percentile, meaning that 25% of the market data is above this point, and 75% is below

STATE OF IDAHO PAY ADMINISTRATION

To ensure consistency in our base pay programs, the State has developed salary structures with established earning opportunities based on each position's pay grade and target market positioning. The midpoint, or policy rate, of each pay grade is set at the 25th percentile of the private sector and the 50th percentile of the public sector as the target market position for each group of positions.

The State's salary range spans from 75% to 150% of the midpoint or policy rate. This approach allows state agencies to hire employees at varying rates depending upon their experience.

Most new employees, depending on their qualifications and experience, should be hired between the minimum and midpoint of the range. The goal of salary administration is to ensure all employees are paid close to the midpoint, aligning with the target market.

Idaho's Compensation Philosophy:

The State of Idaho is committed to a compensation philosophy that balances offering competitive pay to employees while maintaining fiscal responsibility and offering meaningful work.

The State uses four (4) salary structures to administer pay:

- Primary
- Public Safety
- IT/Engineering
- Nursing/Healthcare

Fiscal Year 2025 (FY2025) Change in Employee Compensation:

During FY2025, the Legislature awarded eligible state employees an across-the-board increase of 1%, with up to an additional 2% based on merit. They also adjusted the Primary Salary Structure by 3.7% on average and introduced new structures for IT/Engineering and Nursing/Healthcare.

As a result of this investment, the State made progress towards enhancing its overall market position.

FISCAL YEAR 2026 SUMMARY AND MARKET INCREASE PROJECTION

For the Fiscal Year 2026 (FY2026) salary study, DHR partnered with Korn Ferry to analyze the State’s Total Compensation compared to the 50th percentile of the public and private sector markets. The study reported on the combined market variances. The table below summarizes the findings.

COMPONENT	VARIANCE BETWEEN 50 TH %TILE OF PUBLIC SECTOR	VARIANCE BETWEEN 50 TH %TILE OF PRIVATE SECTOR	AVERAGE VARIANCE COMPARED TO THE 50 TH %TILE OF THE COMBINED MARKET
Average Total Compensation	-17%	-13.1%	-15.1%
Average Base Salary	-22.7%	-27.4%	-25.1%
Primary Salary Structure	-17.5%	-22.5%	-20.1%
Public Safety Salary Structure	4.5%	n/a	n/a
IT/Engineering Salary Structure	-19.8%	-24.8%	-22.4%
Nursing/Healthcare	-15.9%	-20.3%	-18.2%
Healthcare Benefits	-4.4%	22.2%	n/a
Retirement Benefits	-2.2%	160.5%	n/a
Total Benefits	-6.4%	24.9%	7.0%

For calendar year 2025, national salary surveys project salary budgets will increase between 3.50-3.90%. Information on actual budgeted salary increases nationwide for calendar year 2025 will be available summer of 2025.

FISCAL YEAR 2026 CEC RECOMMENDATION AND COST PROJECTION

Pursuant to Idaho Code 67-5309C, DHR must include recommendations on the following components: Salary structure adjustment, specific occupational inequities (payline exceptions), merit pay increase, and employee benefit package.

For Fiscal Year 2026, the DHR recommendation for Change in Employee Compensation is as follows:

- 1) Fund a 4% or \$1.25 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.
- 2) Increase salary structure midpoints to maintain their target market positioning as follows:
 - Primary midpoints upward on average of 3.2%;
 - Public Safety Structure midpoints upward on average of 3.2%;
 - Information Technology (IT)/Engineering midpoints upward on average of 3%;
 - Nursing/Healthcare midpoints upward on average of 3.5%.
- 3) Fund an additional up to 5.5% market-based increase for positions assigned to the IT/Engineering structure (Appendix D)
- 4) Maintain the State's existing benefits and retirement package.
- 5) As a result of implementing new pay structures over FY24 and FY25, the number of jobs on payline exception has decreased to five from ten. DHR recommends continuing with the job classifications that are currently on payline exception to address specific recruitment and retention issues.

The estimated cost for these recommendations is as follows:

- 1) **Increase.** The approximate cost of a 4% increase is \$105.5 million in General Funds (\$38.7 million for State employees and \$66.8 million for Public Schools), and \$35.7 million in spending authority for other funds (Dedicated/Federal), for a total of \$141.2 million. Estimated costs include variable benefits.
- 2) **Salary Structures.** The approximate cost of increasing the midpoints for the four structures is \$143 thousand in General Funds and \$431 thousand in other funds (Dedicated/Federal), for a total of \$574 thousand (this cost is to bring employees up to the minimum of their new pay grades after the 4% merit increase and 5.5% market-based increase for IT/Engineering).
- 3) **Market-based Increases.** The approximate cost of a 5.5% increase for IT/Engineering is \$1.52 million in General Funds and \$3.03 million in other funds (Dedicated/Federal), for a total of \$4.6 million. Estimated costs include variable benefits.
- 4) **Maintenance of the State's existing benefits and retirement package.** All costs related to the maintenance of the State's existing benefits and retirement package are already covered in agency budgets and no additional funds or spending authority is necessary.

- 5) **Payline Exceptions.**¹ All costs related to the maintenance of the State's existing payline exceptions are already covered in agency budgets and no additional funds or spending authority is necessary.

ACKNOWLEDGEMENTS

This report and the data behind it would not have been possible without the exceptional work of the following State of Idaho employees:

- Logan Klaas, DHR Compensation Manager, for his contributions to conducting data analysis on state employee compensation.
- Michelle Peugh, DHR Deputy Administrator, for her contributions to managing the completion of the report overall and providing subject matter expertise.
- Angela Kraft Fisher, DHR Project Manager, for graphic design and content editing.
- Ashley Mattoon, DHR Systems & Data Manager, for creating reports on turnover and vacancy rates.
- Brandon Woolf, State Controller, for providing FY2024 salary savings information.

Thank you for your dedication and support in the preparation of this report.

¹A payline exception occurs when a higher pay grade is assigned to a job class, generally due to recruitment or retention issues. Payline exceptions are approved by the Administrator of the Division of Human Resources in accordance with §67-5309D.

METHODOLOGY & DATA SOURCES

SURVEYS AND BENCHMARKS

For the FY2026 Change in Employee Compensation and Benefits (CEC) Report, DHR contracted with Korn Ferry to analyze total compensation and perform an overall analysis of the State's market position.

This analysis provided the opportunity to compare the State's salary structures and actual salaries with comparator markets to assess the State's competitive position within the relevant labor market. Job classifications were reviewed and compared to benchmark jobs to determine how similar jobs are represented through comparative analyses. Survey data was shared among participants to better ensure objectivity and consistency.

DHR's annual survey process also involves defining relevant labor markets, comparing overall pay and benefits data, identifying market trends, and conducting budget forecasts. The State's primary labor market includes both public and private sector employers and jobs within Idaho, which the State competes with for the recruitment and retention of employees. In Additionally, the State competes with employers outside of Idaho when the supply and demand for positions require cross-border recruiting and retention evaluation.

To assess the competitiveness of pay at the State, Korn Ferry compared the State to the regional market for both private and public sector organizations. This comparison was supplemented with data from a survey conducted by Milliman and State Government data from the National Compensation Association of State Governments (NCASG):

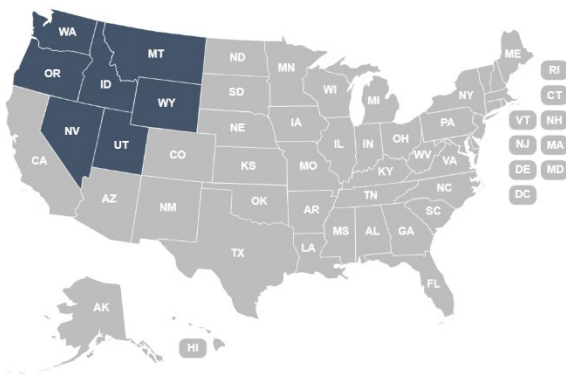
- **Korn Ferry's Regional Private Sector Market** – Private sector organizations with employees in seven (7) states including Idaho, Nevada, Oregon, Utah, Washington, Wyoming, and Montana contained in Korn Ferry's current compensation and benefits database.
- **Korn Ferry's Regional Public Sector Market** – Public sector organizations (states, counties, cities, etc.) in 10 states consisting of the seven above as well as Arizona, Colorado, and New Mexico.
- **Milliman** – the information provided by Milliman focused on gaining an understanding of market pay practices and anticipated salary increases for both public and private employers in the region. 36 respondents participated and the responses were integrated with Korn Ferry's findings.
- **National Compensation Association of State Governments (NCASG)** – survey of benchmark State Government jobs, using nine select states.

KORN FERRY COMPENSATION MARKET ANALYSIS REPORT

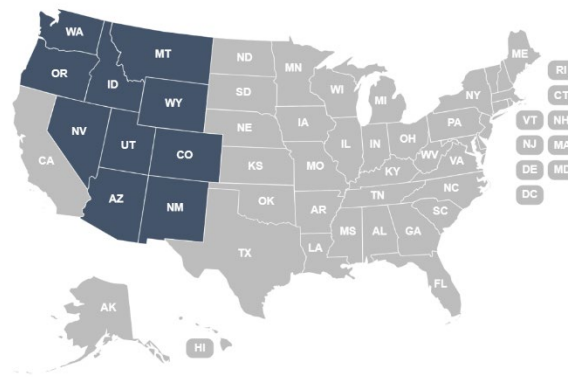
During the FY2026 review, Korn Ferry examined the administration of pay within the four (4) salary structures, the existing Primary and Public Safety structures, and the new IT/Engineering and Nursing/Healthcare structures, approved and implemented in Fiscal Year 2025. Korn Ferry also compared current pay practices and policies to the external market to determine the need for any future enhancements.

The maps below identify the states from which data was gathered and analyzed. Korn Ferry utilizes both a regional private sector and regional public sector market.

For more detailed information, the full report is available in Appendix A.



Regional Private Sector Market



Regional Public Sector Market²

MILLIMAN COMPENSATION SURVEY

During the FY2026 review, the State utilized Milliman data to gain an understanding of anticipated salary increases for both public and private sector employers in the region. Korn Ferry integrated the data from the Milliman survey and validated the market data provided by Korn Ferry.

TOTAL NUMBER OF CUSTOM SURVEY PARTICIPANTS	PRIVATE SECTOR PARTICIPANTS	PUBLIC SECTOR PARTICIPANTS
36	19	17

For more detailed information, the full report is available in Appendix B.

² Korn Ferry surveys expands their survey region to obtain more public sector market data.

NATIONAL COMPENSATION ASSOCIATION OF STATE GOVERNMENTS SURVEYS

The *NCASG salary* survey is typically completed by around 40 state governments. It provides actual minimum, average, and high pay for approximately 190 non-executive benchmark jobs and more than 50 executive jobs. It also includes pay range minimums and maximums, number of incumbent employees, degree of job match to the benchmark, and comments on pay rates outside the pay range. This survey is critical for the Public Safety structure, offering insights into compensation for similar positions in other states.

The *NCASG benefits* survey, typically completed by about 35 state governments, offers a comprehensive overview of employee benefits. It covers paid and unpaid leaves, including vacation, legal and personal holidays, sick leave, military leave, educational leave, leave sharing, and other miscellaneous paid leaves. The survey includes data on insurance programs and premiums for health, prescription drugs, dental, vision, life, long-term care, and disability. It also provides information on retirement pension benefits, employer/employee contributions, and miscellaneous benefits such as wellness programs, meal and lodging rates, mileage rates, and educational assistance.

The *NCASG pay structures and practices* survey, also completed by about 35 state governments, provides extensive information on state pay structures and mechanisms. This includes recent general pay increases, step increases, merit pay, longevity pay, premium pay, pay for performance, overtime pay, and promotional pay. It also covers employee turnover rates, compensation philosophies, market pay relations, and various compensation initiatives, research, and projects.

-15.1%

COMPARED TO
THE MARKET

AVERAGE TOTAL COMPENSATION

FINDINGS

The Total Compensation³ at the State is on average 17% behind the 50th percentile of the public sector market, and 13.1% behind the 50th percentile of the private sector market. Overall, the total compensation at the State is 15.1% below the 50th percentile of the combined market.

The table below compares current total compensation with the 50th percentile of both markets by pay grade.

Grade	Idaho Employees			Market Total Compensation					
	Idaho Average Pay	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P50	Public Sector Mkt P50	Combined Market P50	Idaho Total Comp % from Private Sector P50	Idaho Total Comp % from Public Sector P50	Idaho Total Comp % from Combined Market P50
R	\$142,064	\$56,913	\$198,977	\$257,295	\$257,974	\$257,635	-22.7%	-22.9%	-22.8%
Q	\$134,028	\$55,040	\$189,068	\$230,137	\$234,026	\$232,081	-17.8%	-19.2%	-18.5%
P	\$110,216	\$49,426	\$159,642	\$200,925	\$204,177	\$202,551	-20.5%	-21.8%	-21.2%
O	\$99,116	\$46,781	\$145,897	\$179,433	\$181,969	\$180,701	-18.7%	-19.8%	-19.3%
N	\$86,857	\$43,743	\$130,600	\$161,475	\$163,145	\$162,310	-19.1%	-19.9%	-19.5%
M	\$77,653	\$41,463	\$119,116	\$143,215	\$147,626	\$145,421	-16.8%	-19.3%	-18.1%
L	\$68,143	\$39,106	\$107,249	\$127,432	\$134,210	\$130,821	-15.8%	-20.1%	-18.0%
K	\$59,300	\$36,915	\$96,215	\$112,003	\$116,599	\$114,301	-14.1%	-17.5%	-15.8%
J	\$52,614	\$35,258	\$87,872	\$99,265	\$102,991	\$101,128	-11.5%	-14.7%	-13.1%
I	\$46,449	\$33,730	\$80,179	\$88,555	\$94,316	\$91,435	-9.5%	-15.0%	-12.3%
H	\$41,550	\$32,516	\$74,066	\$80,443	\$85,954	\$83,198	-7.9%	-13.8%	-11.0%
G	\$38,858	\$31,849	\$70,707	\$73,763	\$80,334	\$77,048	-4.1%	-12.0%	-8.2%
F	\$34,933	\$30,876	\$65,809	\$69,091	\$75,314	\$72,202	-4.7%	-12.6%	-8.9%
E	\$35,183	\$30,938	\$66,121	\$65,847	\$72,065	\$68,956	0.4%	-8.2%	-4.1%
Overall							-13.1%	-17.0%	-15.1%

In addition to analyzing base salaries, Korn Ferry conducted a competitive analysis of benefits. This analysis is crucial for assessing the level of competitiveness desired for base salaries, considering the strong benefits package offered to state employees. As benefit costs are based on an employee’s annual salary, variable costs (all benefits excluding health insurance) will increase as the employee’s salary increases. On average, the state contributes more than 40% of an employee’s annual salary toward benefit plans. With an average salary of \$31.68 per hour for state employees, the total compensation wage calculates at \$44.40 per hour.

³ Total Compensation encompasses the base salary the employee receives plus any benefits, such as paid time off, health insurance and retirement.

The following charts show the Total Compensation components that comprise the overall compensation package for the State and the market. The market is comprised of both public and private sector entities.

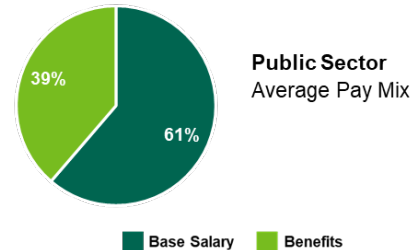
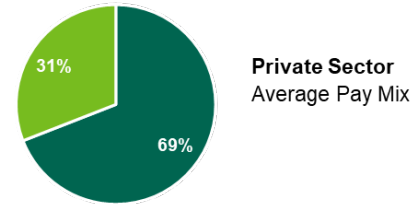
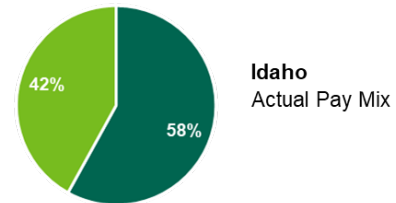
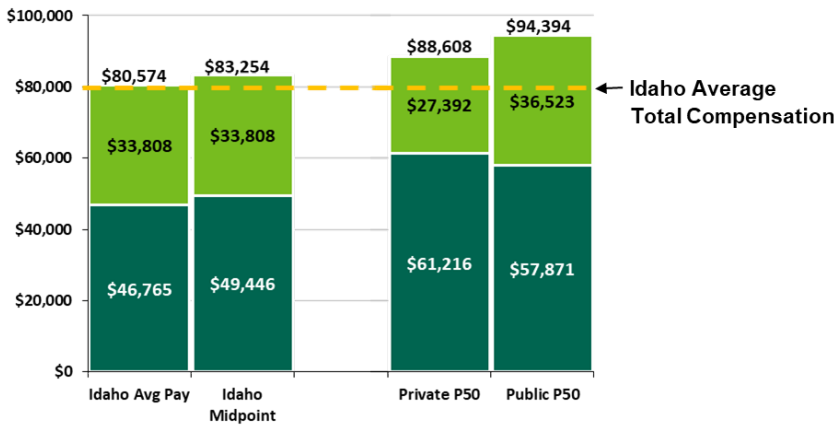
TOTAL COMPENSATION MARKET COMPETITIVENESS

The first chart illustrates the State of Idaho’s market position at the 50th percentile of the public and private markets for pay grade I. Common jobs that fall within pay grade I include Administrative Assistant 2, Financial Technician, Senior, Human Resource Associate, Mechanic, and Taxpayer Services Representative. In this example, total compensation for grade I in Idaho is 14.6% behind the 50th percentile of the public sector market and 9.1% behind the private sector market. Idaho is typically more competitive in lower-level jobs and pay grades than the private sector.

PERCENTILE: P50

SAMPLE: State of Idaho vs. Private & Public Sectors

PAY GRADE: I

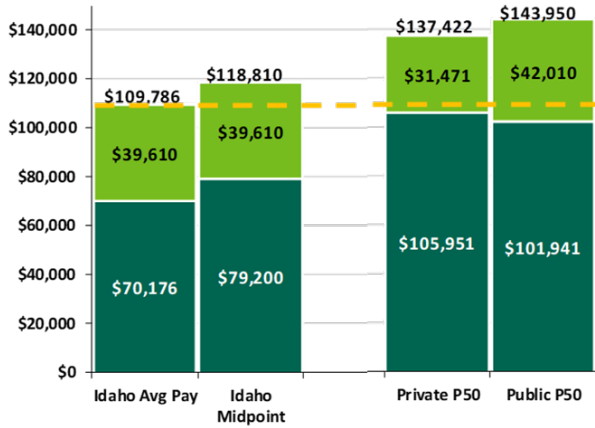


	Idaho	Private P50	Public P50
Base Salary	\$46,765	\$61,216	\$57,871
Benefits	\$33,808	\$27,392	\$36,523
Total Compensation	\$80,574	\$88,608	\$94,394
Idaho Trailing		-9.1%	-14.6%

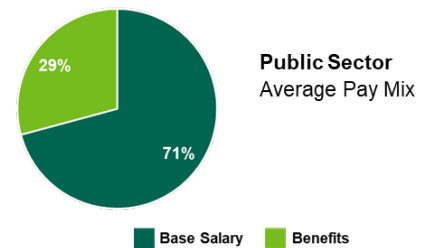
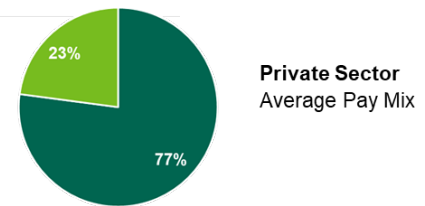
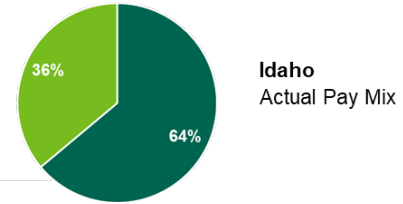
■ Base Salary ■ Benefits

This chart illustrates the State of Idaho’s market position at the 50th percentile of the public and private market for IT Software Engineer II, which falls within pay grade L in the IT/Engineering structure. In this example, total compensation for pay grade L in Idaho is 23.7% behind the 50th percentile of the public sector market and 20.1% behind the private sector market.

PERCENTILE: P50
SAMPLE: State of Idaho vs. Private & Public Sectors
PAY GRADE: L



Idaho Average Total Compensation



	Idaho	Private P50	Public P50
Base Salary	\$70,176	\$105,951	\$101,941
Benefits	\$39,610	\$31,471	\$42,010
Total Compensation	\$109,786	\$137,422	\$143,950
Idaho Trailing		-20.1%	-23.7%

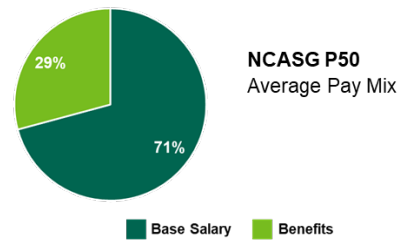
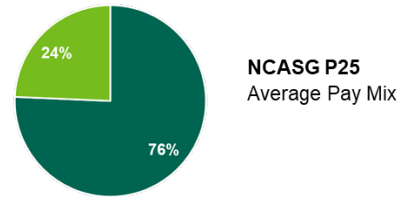
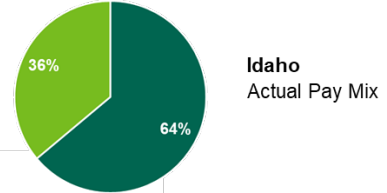
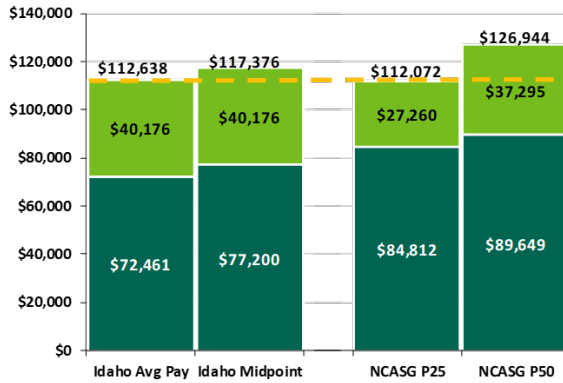
■ Base Salary ■ Benefits

This chart illustrates the State of Idaho’s market position at both the 25th and the 50th percentiles⁴ of the state government market for ISP Trooper, which falls within pay grade L in the Public Safety structure. In this example, total compensation for pay grade L in Idaho’s Public Safety Structure is 11.3% behind the 50th percentile and 0.5% above the 25th percentile.

PERCENTILE: P50

SAMPLE: State of Idaho vs. NCASG P25 & P50

PAY GRADE: L



	Idaho	NCASG P25	NCASG P50
Base Salary	\$72,461	\$84,812	\$89,649
Benefits	\$40,176	\$27,260	\$37,295
Total Compensation	\$112,638	\$112,072	\$126,944
Idaho Leading / Trailing		0.5%	-11.3%

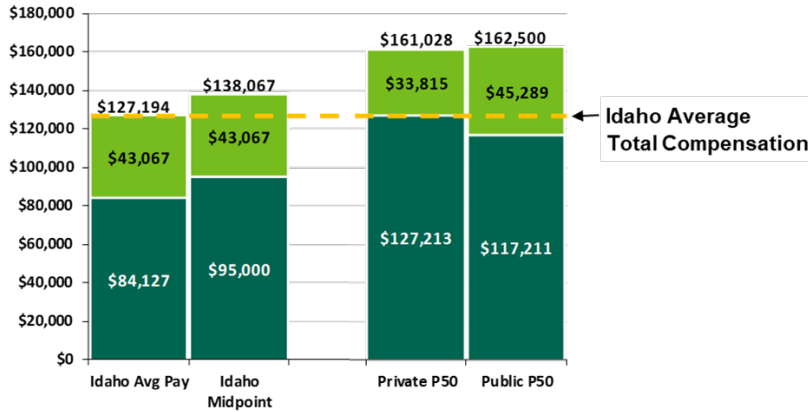
⁴ The 50th percentile is an appropriate target positioning for base salary for the Public Safety jobs because the state primarily recruits these positions from this regional market in competition with other governments.

The chart below illustrates the State of Idaho’s market position at the 50th percentile of the private market for pay grade N. High-level management and executive positions fall in pay grade N, including roles such as Human Resource Supervisor, Liquor Division District Manager, Financial Manager, Economist, Program Manager, and State Group Insurance Benefits Manager. In this example, total compensation for pay grade N in Idaho is 21.7% behind the 50th percentile of the public sector market and 21.0% behind the private sector market. Idaho continually lags the market in mid- to higher-level management jobs and pay grades.

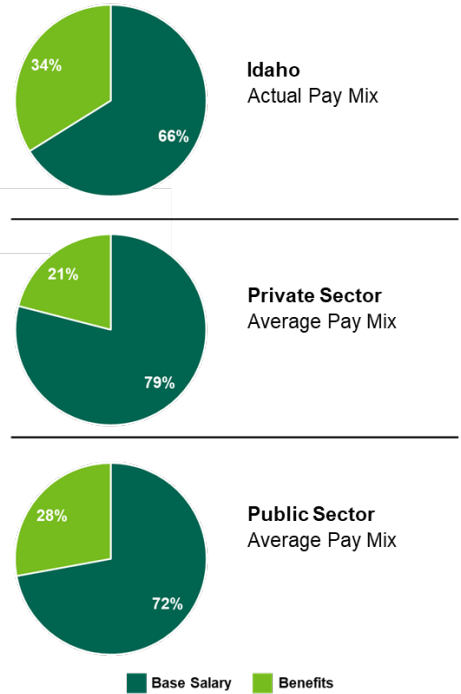
PERCENTILE: P50

SAMPLE: State of Idaho vs. Private & Public Sectors

PAY GRADE: N



	Idaho	Private P50	Public P50
Base Salary	\$84,127	\$127,213	\$117,211
Benefits	\$43,067	\$33,815	\$45,289
Total Compensation	\$127,194	\$161,028	\$162,500
Idaho Trailing		-21.0%	-21.7%



-25.1%

COMPARED TO
THE MARKET

AVERAGE BASE SALARY

FINDINGS

PRIMARY

Average base salaries⁵ at the State fall 22.7% behind the 50th percentile of the public sector market, and 27.4% behind the 50th percentile of the private sector market. Overall, average salaries are 25.1% behind the combined market.

As illustrated in the chart below, pay grades E – G are more competitive and pay grades H and above are less competitive.

Grade	Idaho Employees		Idaho Average Pay	Private Sector Market		Public Sector Market		Average	
	# of EEs	% of EEs		Market P50	Idaho % Difference	Market P50	Idaho % Difference	Market P50	Idaho % Difference
Q	6	0%	\$132,423	\$188,193	-30%	\$177,194	-25%	\$182,693	-28%
P	173	2%	\$108,529	\$162,850	-33%	\$152,799	-29%	\$157,825	-31%
O	141	2%	\$94,967	\$143,164	-34%	\$133,140	-29%	\$138,152	-31%
N	625	7%	\$85,020	\$127,213	-33%	\$117,211	-27%	\$122,212	-30%
M	1057	11%	\$75,206	\$110,461	-32%	\$103,866	-28%	\$107,164	-30%
L	1318	14%	\$66,343	\$96,320	-31%	\$92,673	-28%	\$94,496	-30%
K	1272	14%	\$58,985	\$82,446	-28%	\$77,121	-24%	\$79,784	-26%
J	1688	18%	\$52,520	\$70,885	-26%	\$65,070	-19%	\$67,978	-23%
I	1166	12%	\$46,233	\$61,216	-24%	\$57,871	-20%	\$59,544	-22%
H	1156	12%	\$41,240	\$53,903	-23%	\$50,706	-19%	\$52,305	-21%
G	411	4%	\$38,808	\$47,661	-19%	\$45,741	-15%	\$46,701	-17%
F	355	4%	\$34,933	\$43,630	-20%	\$41,679	-16%	\$42,655	-18%
E	6	0%	\$35,183	\$40,346	-13%	\$38,369	-8%	\$39,357	-11%
D	0	0%	--	\$38,294	--	\$35,360	--	\$36,827	--
Overall	9374	100%			-27.4%		-22.7%		-25.1%

⁵Base salary is the hourly wage provided to state employees prior to any payroll deductions, such as workers' compensation, payroll taxes and benefit premiums.

PUBLIC SAFETY

Idaho's Public Safety salaries fall 9.8% behind compared to the 50th percentile of the regional market⁶ average.

Survey Title	Grade	# of EEs	Current Average Pay	Current Midpoint	Current Compa-Ratio	Target Market	Actual Pay % from Target Market	MP % from Target Market
Major	R	3	\$142,064	\$160,000	89%	\$172,386	-18%	-7%
Captain	P	11	\$126,952	\$124,200	102%	\$147,654	-14%	-16%
Lieutenant	O	16	\$116,217	\$109,600	106%	\$120,227	-3%	-9%
Sergeant	N	52	\$98,397	\$97,900	101%	\$116,367	-15%	-16%
Correctional Manager 2	N	11	\$85,620	\$97,900	87%	\$99,031	-1%	-14%
Correctional Manager 1 / Correctional Captain	M	0	*	*	*	\$86,114	*	*
Trooper	L	136	\$72,577	\$77,200	94%	\$89,649	-19%	-14%
<i>Trooper market data excluding WA state</i>						\$88,633		
Correctional Sergeant	L	128	\$67,263	\$77,200	87%	\$72,439	-7%	7%
Probation & Parole Officer Senior	K	208	\$59,242	\$69,200	86%	\$71,944	-18%	-4%
Correctional Officer	J	872	\$52,302	\$62,600	84%	\$56,422	-7%	11%
Rehabilitation Technician	I	106	\$48,806	\$57,000	86%	\$61,512	-21%	-7%
Rehabilitation Tech Trainee	H	1	\$43,763	\$48,000	91%			
Overall		1614					-9.8%	4.5%

IT/ENGINEERING

For IT/Engineering, Idaho salaries fall 19.8% behind in the 50th percentile of the public sector market, and 24.8% behind the 50th percentile of the private sector market.

Grade	# of EEs	Average Pay	Current Midpoint	Current Compa-Ratio	Private Sector Mkt P50	Public Sector Mkt P50	Idaho MP vs P50 Private	Idaho MP vs P50 Public
Q	10	\$133,910	\$139,400	96%	\$188,193	\$177,194	-26%	-21%
P	30	\$114,525	\$125,200	91%	\$167,735	\$157,383	-25%	-20%
O	88	\$102,532	\$113,800	90%	\$153,185	\$142,460	-26%	-20%
N	103	\$90,107	\$104,500	86%	\$139,934	\$128,933	-25%	-19%
M	242	\$81,829	\$90,800	90%	\$121,507	\$114,253	-25%	-21%
L	161	\$68,802	\$79,200	87%	\$105,951	\$101,941	-25%	-22%
K	120	\$59,554	\$69,800	85%	\$91,515	\$85,605	-24%	-18%
J	72	\$54,713	\$61,900	88%	\$79,391	\$72,879	-22%	-15%
I	12	\$44,613	\$55,300	81%	\$69,786	\$65,973	-21%	-16%
Overall	838			88.2%			-24.8%	-19.8%

⁶ Regional market includes Washington, Oregon, Idaho, Montana, Wyoming, Nevada, Utah, Colorado, Arizona, and New Mexico.

NURSING/HEALTHCARE

For Nursing/Healthcare, Idaho salaries are 11.3% behind in the 50th percentile of the private sector market and 9.2% behind in the 50th percentile of the public sector market.

Title	Job Grade	# of EEs	Average Pay	KF Market P50	NCASG Market P50	Avg Pay % from P50 KF	MP % from P50 KF	Avg Pay % from NCASG P50	MP % from NCASG P50
Nursing Services Director	P	7	\$108,222	\$147,559	\$128,046	-27%	-18%	-15%	-5%
Pharmacist Clinical	O	5	\$132,567	\$135,457	\$122,945	-2%	-19%	8%	-11%
Nurse Registered Manager	N	27	\$91,490	\$118,818		-23%	-16%		
Nurse Registered Senior	M	97	\$84,583	\$115,676	\$98,496	-27%	-22%	-14%	-8%
Therapist	L	7	\$93,998	\$100,849	\$105,882	-7%	-24%	-11%	-28%
Nurse Registered	L	54	\$74,370	\$92,771	\$88,964	-20%	-18%	-16%	-14%
Child Welfare Social Worker 3/Clinician	L	34	\$72,675	\$92,403		-21%	-17%		
Child Welfare Social Worker 2	L	96	\$65,583	\$81,823	\$74,994	-20%	-7%	-13%	2%
Child Welfare Social Worker 1	K	16	\$53,704	\$72,534		-26%	-10%		
Nurse Licensed Practical	I	56	\$56,249	\$60,820	\$63,956	-8%	-8%	-12%	-13%
Nursing Assistant Certified – Senior	G	5	\$48,239	\$38,739		25%	28%		
Nursing Assistant Certified	F	83	\$44,737	\$34,793	\$42,860	29%	25%	4%	1%
Overall		487				-11.3%	-7.2%	-9.2%	-10.2%

EFFECT OF PAY

To assess the effectiveness of the State in administering pay within its salary ranges, Korn Ferry conducted an internal pay analysis. This analysis examined the relationship between base salary and the midpoints of the pay grades for each employee. The results indicated the average pay in entry-level pay grades E through G is at or above the midpoints, likely due to minimum wage pressure driving pay for these jobs higher in recent years. Conversely, average pay in pay grades L through P is lower.

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio	Average Tenure / Years
V	\$274,514	\$168,750	\$225,000	\$337,500	122%	7.38
U	n/a	\$153,750	\$205,000	\$307,500	n/a	-
T	n/a	\$138,750	\$185,000	\$277,500	n/a	-
S	n/a	\$129,375	\$172,500	\$215,625	n/a	-
R	n/a	\$120,000	\$160,000	\$240,000	n/a	21.27
Q	\$132,423	\$104,550	\$139,400	\$209,100	95%	16.00
P	\$108,529	\$90,975	\$121,300	\$181,950	89%	14.79
O	\$94,967	\$80,100	\$106,800	\$160,200	89%	12.47
N	\$85,020	\$71,250	\$95,000	\$142,500	89%	10.95
M	\$75,206	\$61,875	\$82,500	\$123,750	91%	9.30
L	\$66,343	\$54,000	\$72,000	\$108,000	92%	8.65
K	\$58,985	\$47,325	\$63,100	\$94,650	93%	6.46
J	\$52,520	\$41,775	\$55,700	\$83,550	94%	5.94
I	\$46,233	\$37,125	\$49,500	\$74,250	93%	5.93
H	\$41,240	\$32,550	\$43,400	\$65,100	95%	5.19
G	\$38,808	\$28,650	\$38,200	\$57,300	102%	3.78
F	\$34,933	\$25,500	\$34,000	\$51,000	103%	3.97
E	\$35,183	\$22,875	\$30,500	\$45,750	115%	9.11
D	n/a	\$20,550	\$27,400	\$41,100	n/a	-
Grand Total						7.39

STATE OF IDAHO

SALARY STRUCTURES

BACKGROUND

A salary structure is a compensation framework that organizes positions into a series of tiered pay grades or salary ranges. As salary structures evolve over time, organizations must regularly review their salary ranges to ensure they remain competitive in the market while maintaining personnel expenditures within budget.

The State of Idaho's compensation structure establishes salary ranges for all job classifications, comparable to those of public and private employers.

For each salary structure, the midpoint, also known as the policy rate, represents Idaho's target market position. This is the rate at which the State needs to pay to remain competitive in the market. Currently, the State's midpoints are targeted at the 25th percentile of the private sector market and the 50th percentile of the public sector market.

Each salary structure uses the midpoint to determine the average compa-ratio. The compa-ratio is the relationship between an employee's salary and the midpoint of their job's pay grade. Compa-ratios are calculated by dividing base salaries by the midpoint, indicating how close actual pay is to the market median. For example, a compa-ratio of 100% means an employee is paid at the market median.

The State has four (4) salary structures:

- Primary
- Public Safety
- IT/Engineering
- Nursing/Healthcare

FINDINGS

PRIMARY STRUCTURE

-20.1% COMPARED TO THE MARKET

Idaho's Primary Salary Structure midpoints are 17.5% below the 50th percentile of the public sector market, and 22.5% below the 50th percentile of the private market. Overall, this salary structure falls 20.1% behind the 50th percentile of the combined market.

Grade	Idaho Employees		Idaho Midpoint	Private Sector Market		Public Sector Market		Average	
	# of EEs	% of EEs		Market P50	Idaho % Difference	Market P50	Idaho % Difference	Market P50	Idaho % Difference
Q	6	0%	\$139,400	\$188,193	-26%	\$177,194	-21%	\$182,693	-24%
P	173	2%	\$121,300	\$162,850	-26%	\$152,799	-21%	\$157,825	-23%
O	141	2%	\$106,800	\$143,164	-25%	\$133,140	-20%	\$138,152	-23%
N	625	7%	\$95,000	\$127,213	-25%	\$117,211	-19%	\$122,212	-22%
M	1057	11%	\$82,500	\$110,461	-25%	\$103,866	-21%	\$107,164	-23%
L	1318	14%	\$72,000	\$96,320	-25%	\$92,673	-22%	\$94,496	-24%
K	1272	14%	\$63,100	\$82,446	-23%	\$77,121	-18%	\$79,784	-21%
J	1688	18%	\$55,700	\$70,885	-21%	\$65,070	-14%	\$67,978	-18%
I	1166	12%	\$49,500	\$61,216	-19%	\$57,871	-14%	\$59,544	-17%
H	1156	12%	\$43,400	\$53,903	-19%	\$50,706	-14%	\$52,305	-17%
G	411	4%	\$38,200	\$47,661	-20%	\$45,741	-16%	\$46,701	-18%
F	355	4%	\$34,000	\$43,630	-22%	\$41,679	-18%	\$42,655	-20%
E	6	0%	\$30,500	\$40,346	-24%	\$38,369	-21%	\$39,357	-23%
D	0	0%	\$27,400	\$38,294	-28%	\$35,360	-23%	\$36,827	-26%
Overall	9374	100%			-22.5%		-17.5%		-20.1%

The table below illustrates the average salary by pay grade in relation to the current structure for all jobs in the Primary structure. Overall, the State has made significant progress in moving individual salaries toward the middle of the range, resulting in an overall compa-ratio of 93%, particularly in lower pay grade positions. However, despite this progress, the State’s midpoints still lag the market by an average of 20.1%.

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
V	\$274,514	\$168,750	\$225,000	\$337,500	122%
U	n/a	\$153,750	\$205,000	\$307,500	n/a
T	n/a	\$138,750	\$185,000	\$277,500	n/a
S	n/a	\$129,375	\$172,500	\$215,625	n/a
R	n/a	\$120,000	\$160,000	\$240,000	n/a
Q	\$132,423	\$104,550	\$139,400	\$209,100	95%
P	\$108,529	\$90,975	\$121,300	\$181,950	89%
O	\$94,967	\$80,100	\$106,800	\$160,200	89%
N	\$85,020	\$71,250	\$95,000	\$142,500	89%
M	\$75,206	\$61,875	\$82,500	\$123,750	91%
L	\$66,343	\$54,000	\$72,000	\$108,000	92%
K	\$58,985	\$47,325	\$63,100	\$94,650	93%
J	\$52,520	\$41,775	\$55,700	\$83,550	94%
I	\$46,233	\$37,125	\$49,500	\$74,250	93%
H	\$41,240	\$32,550	\$43,400	\$65,100	95%
G	\$38,808	\$28,650	\$38,200	\$57,300	102%
F	\$34,933	\$25,500	\$34,000	\$51,000	103%
E	\$35,183	\$22,875	\$30,500	\$45,750	115%
D	n/a	\$20,550	\$27,400	\$41,100	n/a

PUBLIC SAFETY STRUCTURE

4.5% COMPARED TO THE MARKET

Midpoints for the Public Safety jobs fall 4.5% above the market on average, where actual pay falls 9.8% below the market.

Survey Title	Grade	# of EEs	Current Average Pay	Current Midpoint	Current Compa-Ratio	Target Market	Actual Pay % from Target Market	MP % from Target Market
Major	R	3	\$142,064	\$160,000	89%	\$172,386	-18%	-7%
Captain	P	11	\$126,952	\$124,200	102%	\$147,654	-14%	-16%
Lieutenant	O	16	\$116,217	\$109,600	106%	\$120,227	-3%	-9%
Sergeant	N	52	\$98,397	\$97,900	101%	\$116,367	-15%	-16%
Correctional Manager 2	N	11	\$85,620	\$97,900	87%	\$99,031	-1%	-14%
Correctional Manager 1 / Correctional Captain	M	0	*	*	*	\$86,114	*	*
Trooper	L	136	\$72,577	\$77,200	94%	\$89,649	-19%	-14%
<i>Trooper market data excluding WA state</i>						\$88,633		
Correctional Sergeant	L	128	\$67,263	\$77,200	87%	\$72,439	-7%	7%
Probation & Parole Officer Senior	K	208	\$59,242	\$69,200	86%	\$71,944	-18%	-4%
Correctional Officer	J	872	\$52,302	\$62,600	84%	\$56,422	-7%	11%
Rehabilitation Technician	I	106	\$48,806	\$57,000	86%	\$61,512	-21%	-7%
Rehabilitation Tech Trainee	H	1	\$43,763	\$48,000	91%			
Overall		1614					-9.8%	4.5%

IT/ENGINEERING STRUCTURE

-22.4% COMPARED TO THE MARKET

The IT/Engineering structure falls 19.8% below the 50th percentile of the public sector market, and 24.8% below the 50th percentile of the private sector market. Overall, this salary structure falls 22.4% below the combined market.

Grade	# of EEs	Average Pay	Current Midpoint	Current Compa-Ratio	Private Sector Mkt P50	Public Sector Mkt P50	Idaho MP vs P50 Private	Idaho MP vs P50 Public
Q	10	\$133,910	\$139,400	96%	\$188,193	\$177,194	-26%	-21%
P	30	\$114,525	\$125,200	91%	\$167,735	\$157,383	-25%	-20%
O	88	\$102,532	\$113,800	90%	\$153,185	\$142,460	-26%	-20%
N	103	\$90,107	\$104,500	86%	\$139,934	\$128,933	-25%	-19%
M	242	\$81,829	\$90,800	90%	\$121,507	\$114,253	-25%	-21%
L	161	\$68,802	\$79,200	87%	\$105,951	\$101,941	-25%	-22%
K	120	\$59,554	\$69,800	85%	\$91,515	\$85,605	-24%	-18%
J	72	\$54,713	\$61,900	88%	\$79,391	\$72,879	-22%	-15%
I	12	\$44,613	\$55,300	81%	\$69,786	\$65,973	-21%	-16%
Overall	838			88.2%			-24.8%	-19.8%

NURSING/HEALTHCARE STRUCTURE

-18.2% COMPARED TO THE MARKET

The Nursing/Healthcare structure falls 15.9% below the 50th percentile of the public sector market, and 20.3% below the 50th percentile of the private sector market. Overall, this salary structure falls 18.2% below the combined market.

Average pay falls 9.2% below the 50th percentile of the NCASG healthcare market.

Grade	Idaho Employees						Base Salary P50					
	# of EEs	% of EEs	Idaho Average Pay	Idaho Current Midpoint	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P50	Public Sector Mkt P50	Combined Market	Idaho MP % from P50 Private Sector	Idaho MP % from P50 Public Sector	Combined Market
R	0	0.0%	-	\$160,000	-	-	\$214,046	\$199,302	\$206,674	-25.2%	-19.7%	-22.6%
Q	2	0.3%	\$139,433	\$139,400	\$56,299	\$195,732	\$188,193	\$177,194	\$182,693	-25.9%	-21.3%	-23.7%
P	21	2.7%	\$122,302	\$121,300	\$52,295	\$174,597	\$162,850	\$152,799	\$157,825	-25.5%	-20.6%	-23.1%
O	25	3.2%	\$102,513	\$109,400	\$47,597	\$150,110	\$143,164	\$133,140	\$138,152	-23.6%	-17.8%	-20.8%
N	32	4.0%	\$92,199	\$99,800	\$45,067	\$137,266	\$127,213	\$117,211	\$122,212	-21.5%	-14.9%	-18.3%
M	160	20.2%	\$82,476	\$90,000	\$42,658	\$125,134	\$110,461	\$103,866	\$107,164	-18.5%	-13.3%	-16.0%
L	342	43.2%	\$72,082	\$76,600	\$40,082	\$112,164	\$96,320	\$92,673	\$94,496	-20.5%	-17.3%	-18.9%
K	43	5.4%	\$59,206	\$65,200	\$36,891	\$96,097	\$82,446	\$77,121	\$79,784	-20.9%	-15.5%	-18.3%
J	54	6.8%	\$56,223	\$55,700	\$36,152	\$92,376	\$70,885	\$65,070	\$67,978	-21.4%	-14.4%	-18.1%
I	5	0.6%	\$48,239	\$49,500	\$34,174	\$82,413	\$61,216	\$57,871	\$59,544	-19.1%	-14.5%	-16.9%
H	99	12.5%	\$44,980	\$43,400	\$33,366	\$78,346	\$53,903	\$50,706	\$52,305	-19.5%	-14.4%	-17.0%
G	9	1.1%	\$40,900	\$38,200	\$32,355	\$73,255	\$47,661	\$45,741	\$46,701	-19.9%	-16.5%	-18.2%
Overall	792	100.0%								-20.3%	-15.9%	-18.2%

COMPA-RATIOS FOR IDAHO'S FOUR SALARY STRUCTURES

By striving for higher compa-ratios, the State can achieve a balance between attracting and retaining talent, ensuring employee satisfaction, and managing costs effectively. Currently, the State's compa-ratios for each pay structure is as follows:

- 93% for employees on the Primary structure.
- 88% for employees on the IT and Engineering structure.
- 88% for employees on the Public Safety structure.
- 95% for employees on the Nursing/Healthcare structure.

The table below summarizes the compa-ratio for each pay grade within each structure, identifying any specific structures and/or pay grades that require attention.

Compa-Ratio by Salary Structure and Grade				
Grade	Primary	IT/Eng	Public Safety	Nursing/Healthcare
T	-	-	-	-
S	-	-	-	-
R	-	-	89%	-
Q	95%	96%	-	100%
P	89%	89%	88%	101%
O	89%	91%	106%	94%
N	89%	90%	100%	92%
M	91%	86%	97%	92%
L	92%	90%	91%	94%
K	93%	87%	87%	91%
J	94%	85%	84%	101%
I	93%	88%	83%	97%
H	95%	-	91%	104%
G	102%	-	-	107%
F	103%	-	-	-
E	115%	-	-	-
D	-	-	-	-
	93%	88%	88%	95%

TOTAL BENEFITS VALUES

OVERVIEW

Korn Ferry analyzed the State's current retirement and health/dental insurance benefits against the market to determine their value.

When comparing Idaho's benefits, the State falls slightly below the public sector market at 6.4% behind the 50th percentile but falls 24.9% above the 50th percentile of the private market.

The State's overall positioning for total benefits falls 7% above the combined market. This position is detailed in the following pages based on salary levels.

The table below outlines the value of Idaho's current benefits by pay grade as compared to the 50th percentile of the public and private sector markets.

Grade	Idaho # of EEs	Idaho Current Benefits	Benefits Values					
			Private Sector Mkt P50	Public Sector Mkt P50	Combined Market P50	Idaho Benefits % from P50 Private Sector	Idaho Benefits % from P50 Public Sector	Idaho Benefits % from P50 Combined Market
R	3	\$56,913	\$43,249	\$58,673	\$50,961	31.6%	-3.0%	11.7%
Q	18	\$55,040	\$41,944	\$56,832	\$49,388	31.2%	-3.2%	11.4%
P	259	\$49,426	\$38,075	\$51,378	\$44,726	29.8%	-3.8%	10.5%
O	272	\$46,781	\$36,270	\$48,830	\$42,550	29.0%	-4.2%	9.9%
N	839	\$43,743	\$34,262	\$45,934	\$40,098	27.7%	-4.8%	9.1%
M	1598	\$41,463	\$32,754	\$43,760	\$38,257	26.6%	-5.2%	8.4%
L	2226	\$39,106	\$31,113	\$41,537	\$36,325	25.7%	-5.9%	7.7%
K	1836	\$36,915	\$29,556	\$39,478	\$34,517	24.9%	-6.5%	6.9%
J	2716	\$35,258	\$28,380	\$37,921	\$33,150	24.2%	-7.0%	6.4%
I	1287	\$33,730	\$27,340	\$36,446	\$31,893	23.4%	-7.5%	5.8%
H	1257	\$32,516	\$26,540	\$35,250	\$30,895	22.5%	-7.8%	5.2%
G	421	\$31,849	\$26,101	\$34,593	\$30,347	22.0%	-7.9%	4.9%
F	355	\$30,876	\$25,460	\$33,635	\$29,548	21.3%	-8.2%	4.5%
E	6	\$30,938	\$25,501	\$33,696	\$29,598	21.3%	-8.2%	4.5%
Overall	13,093					24.9%	-6.4%	7.0%

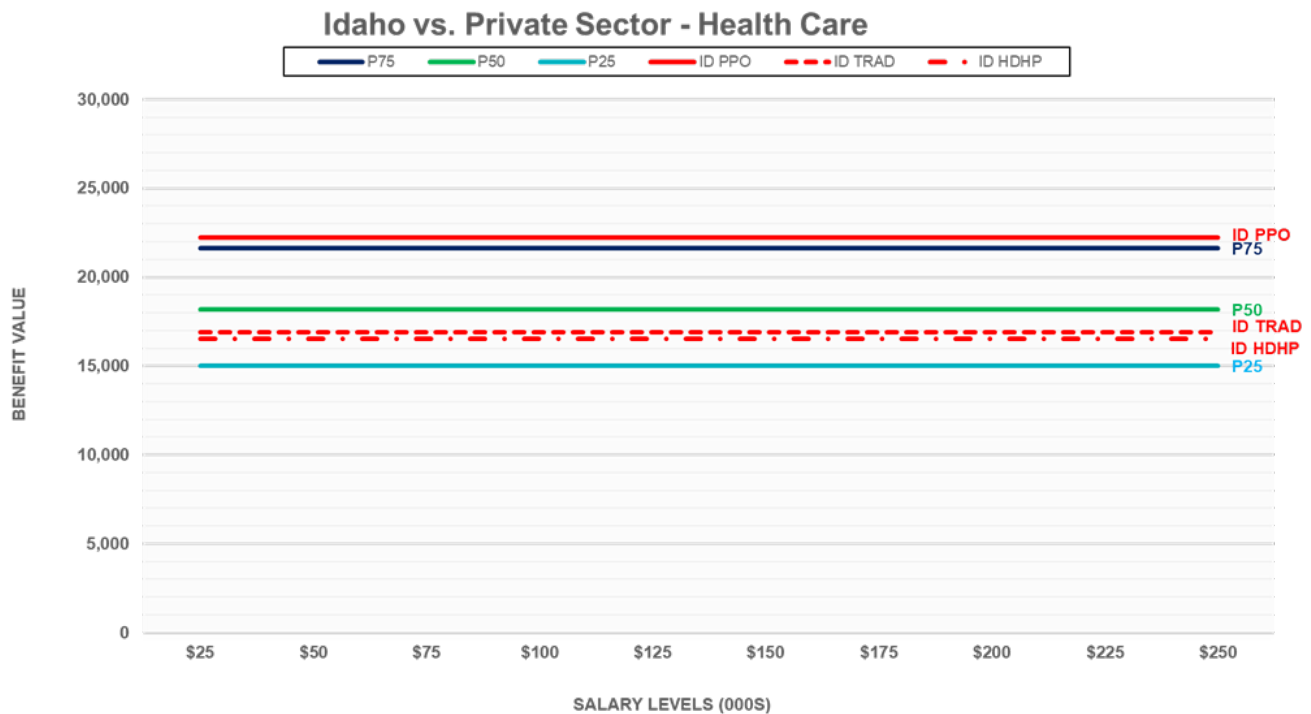
HEALTHCARE BENEFITS

MEDICAL PLAN OVERVIEW

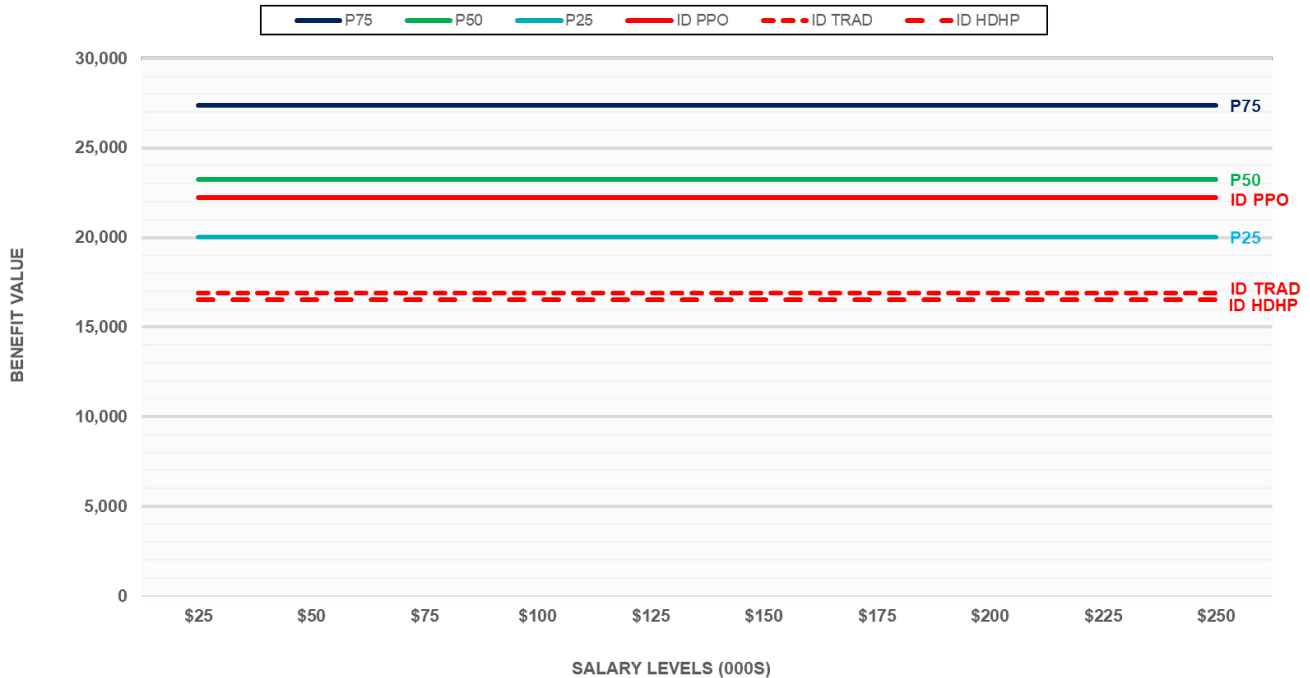
State of Idaho employees have three medical plan options: Regence Blue Shield of Idaho Preferred Provider Organization (PPO), Traditional, or High-Deductible plans. Each medical plan provides the same coverage and vision benefit with differing levels of out-of-pocket expenses and premium contribution rates. Most employees opt for the PPO plan, where employee premium contributions are 6% for single coverage and 30% for family coverage. The State’s PPO is more competitive when compared to the private sector due to lower plan design and cost sharing (deductible and coinsurance).

The State’s health care benefits are 22.2% above the 50th percentile for the private sector and 4.4% below the 50th percentile for the public sector.

The tables below provide the value of the State’s benefits by salary level in the various health care options as compared to the private and public sectors.



Idaho vs. Public Sector - Health Care



The other popular plan is the High Deductible Plan (HDHP), with lower premiums for all enrolled employees and a funded Health Savings Account (HSA). Additionally, there is a Limited Purpose Flexible Spending Account so those employees in the HSA can still have access to tax-advantaged dollars for other health expenses. An HSA is a pre-taxed program created for the benefit of an individual covered under a high-deductible health plan. Contributions can be made by the employer or the employee. Similar to an Individual Retirement Account (IRA), the contributions to the HSA are owned by the employee.

The State also provides dental coverage with premiums and plan provisions that are in line with the market median.

ALL STATE MEDICAL PLANS INCLUDE



2nd.MD | *Expert second opinions via video or phone*



Doctor On Demand | *Virtual, on-demand access to physicians 24 hours a day*



Guidance Resources with ComPsych | *Employee assistance program to support mental health*



Advice24 | *Around the clock nurse support to assess symptoms and help decide best level of care*



Regence Empower | *Well-being program to support a healthy lifestyle*



Pharmacy Services | *Lower-cost network pharmacies, cost-comparison tools, and convenient fill options*



Pregnancy Program | *Education, resources, and tools for healthy pregnancies*

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO (PERSI)

RETIREMENT OVERVIEW

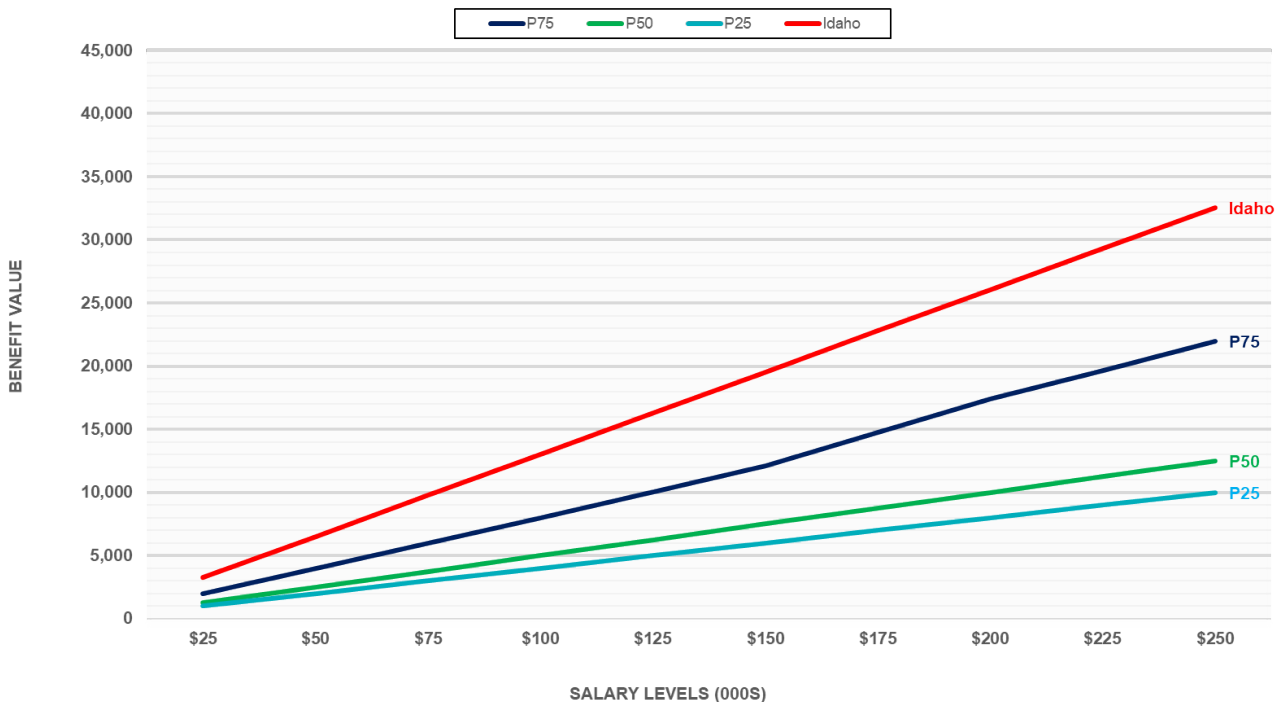
The State continues to provide employees with a Defined Benefit (DB) retirement program through the Public Employment Retirement System of Idaho (PERSI). Most employees are fully vested after five years of service with their public employer. A Defined Benefit program, also known as a pension plan, is any retirement plan that provides future income and is not an individual account plan. Contributions are determined actuarially based on the benefits expected to become payable.

Defined Benefit plans are rare in the private sector, with only 9% of employers offering them. However, they remain very prevalent in the public sector, with 78% of employers offering such plans.

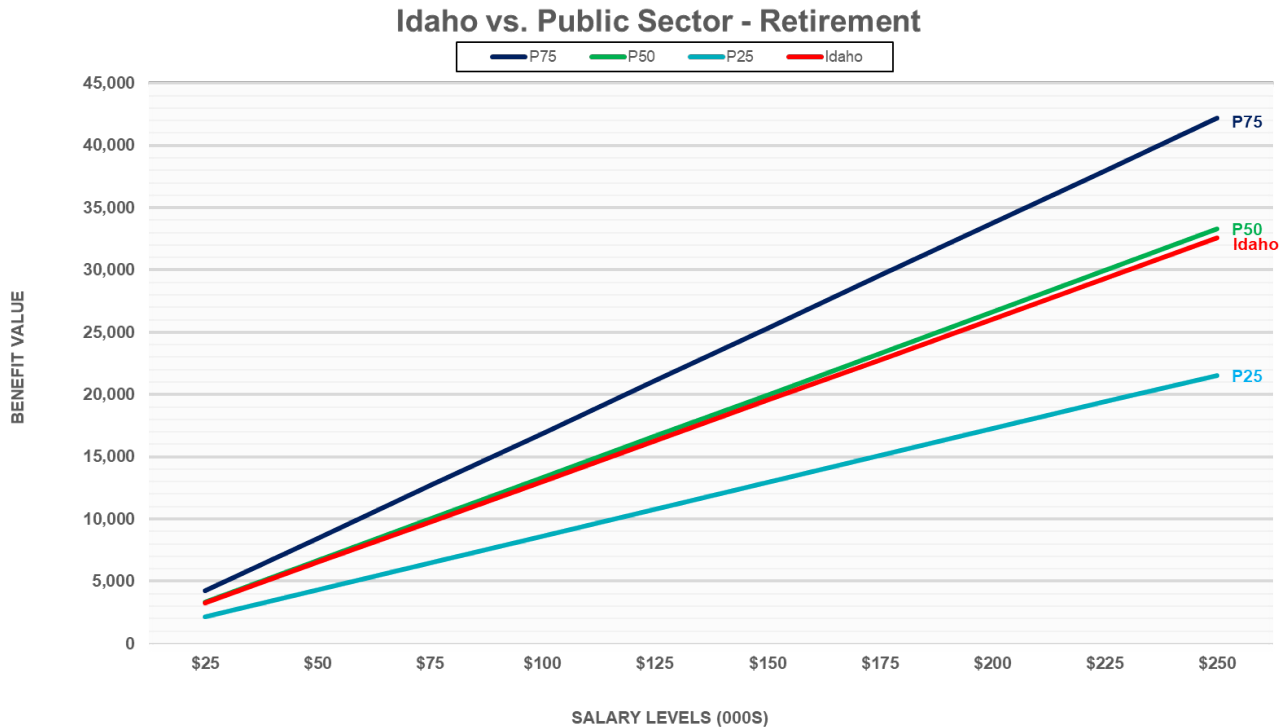
The tables below provide the value of the State's retirement plan by salary level as compared to the private and public sectors.

The State's DB plan is highly competitive compared to the private sector, being an impressive 160.5% above the 50th percentile of the private sector market. This is illustrated in the graphic below, showing Idaho significantly leading the private market.

Idaho vs. Private Sector - Retirement



The State's DB plan falls 2.2% below the 50th percentile of the public sector market for retirement benefits.



Defined Contribution (DC) retirement programs are more prevalent in the private sector. A Defined Contribution program is any plan that provides for future income from an individual account for each participant with benefits based solely on 1) the amount contributed to the participant's account plus 2) any income, expenses, gains and losses, and forfeitures of accounts of other participants that may be allocated to the participant's account. The benefit amount to be received by the participant at retirement is unknown until retirement.

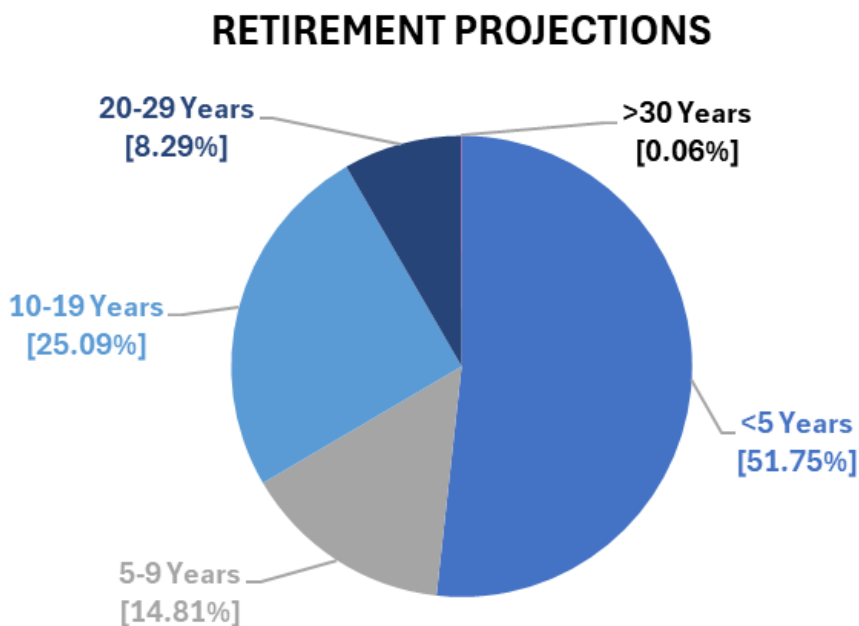
The State's retirement, healthcare, and disability programs are above the private sector market. However, the State is less aggressive than the regional public sector market, which drives the public sector market position slightly behind the median.

Benefits, along with pay and retirement, are important components of employee Total Compensation. The State of Idaho offers a competitive benefits package for employees of state agencies, political subdivisions, school districts, universities, and colleges including medical and dental insurance with the ability to have premiums deducted on a pre-tax basis, vision benefit, Employee Assistance Program (EAP), life and disability coverage, and Flexible Spending Accounts (FSA).

RETIREMENT PROJECTIONS:

The State’s pension plan is intended as a recruitment and retention tool and an important component of public employees’ total compensation. The value PERSI provides is only effective if employees stay long enough to reap the benefits. Currently, more than half of State employees are not yet vested, with only 43% meeting the requirement. This is due to employees leaving the State before becoming fully vested at five years of service. While a strong retirement benefit is a crucial part of a competitive compensation structure, the State cannot rely on it alone to attract and retain employees.

According to the July 1, 2024, valuation data, there are 17,781 participating employees of the State, 10,191 of whom have at least five (5) years of service with a PERSI employer, which is generally the minimum required to become vested in PERSI for most employees. Of those 10,191 employees, 5,274 are eligible to retire in 0-4 years; 1,509 are eligible to retire in 5-9 years; 2,557 are eligible to retire in 10-19 years; 845 are eligible to retire in 20-29 years; and 6 are eligible to retire in 30 or more years.



SICK LEAVE, VACATION LEAVE, & OTHER LEAVE BENEFITS

LEAVE BENEFITS OVERVIEW

The State of Idaho currently offers benefit-eligible employees paid leave programs that include, but are not limited to, vacation, sick, holiday, paid parental, organ and bone marrow donation, court and jury service, Red Cross disaster leave, and Short-term disability.

VACATION

Employees earn vacation leave at varying accrual rates, based on years of service. Full-time employees begin earning vacation leave at an accrual rate of 96 hours (12 days per year) and can earn up to 200 hours (25 days per year) depending on employee designation and hours of service.

VACATION ACCRUAL RATES AND LIMITS			
EMPLOYEE DESIGNATION	HOURS OF SERVICE	ACCRUAL RATE PER HOUR*	ACCRUAL LIMIT
Covered (Non-Exempt)	0 – 10,400	~3.7 hrs/pay period	192 hours
Covered (Non-Exempt)	10,401 – 20,800	~4.6 hrs /pay period	240 hours
Covered (Non-Exempt)	20,801 – 31,200	~5.5 hrs /pay period	288 hours
Covered (Non-Exempt)	31,201+	~6.4 hrs /pay period	336 hours
Administrative/Professional	0 – 10,400	~4.6 hrs /pay period	192 hours
Administrative/Professional	10,401 – 20,800	~5.5 hrs /pay period	240 hours
Administrative/Professional	20,801 – 31,200	~6.4 hrs /pay period	288 hours
Administrative/Professional	31,201+	~6.4 hrs /pay period	336 hours
Executive Exempt	0 – 10,400	~7.7 hrs /pay period	200 hours
Executive Exempt	10,401 – 20,800	~7.7 hrs /pay period	240 hours
Executive Exempt	20,801 – 31,200	~7.7 hrs /pay period	288 hours
Executive Exempt	31,201+	~7.7 hrs /pay period	336 hours

**Estimated based on 40 hours/week worked or paid*

SICK

Employees earn sick leave at an accrual rate of 96 hours for a full-time employee (12 days per year). This accrual rate does not change throughout full-time employment and there is no limit on carryover.

SHORT- AND LONG-TERM DISABILITY

Short-Term Disability (STD): after a 30-day waiting period, the State provides employees with an employer-paid STD program for a period up to 26 weeks covering 60% of pay up to \$6,000 monthly.

Long-Term Disability (LTD): the State provides an LTD benefit of 60% up to a \$6,000 monthly maximum after 26 weeks, ending at age 70.

HOLIDAYS

Employees receive eleven (11) paid state holidays each year.

PAID PARENTAL LEAVE

Eligible employees can receive a maximum of eight (8) weeks of paid parental leave for the birth, adoption, or foster care or kinship placement of a child. Eligible employees working less than full-time receive a prorated portion of paid parental leave corresponding to the percentage of hours they are normally scheduled to work.

OTHER PAID LEAVE

Eligible employees are provided up to a maximum of thirty (30) working days of paid leave if they are donating a body organ and a maximum of five (5) working days of paid leave if they are donating bone marrow; appropriate hours for court and jury services depending on the situation (includes non-benefitted employees); and employees who have been certified by the American Red Cross as disaster service volunteers shall be granted up to one hundred twenty (120) hours of paid leave in any twelve-month period to participate in relief services pursuant to Section §67-5338, Idaho Code.

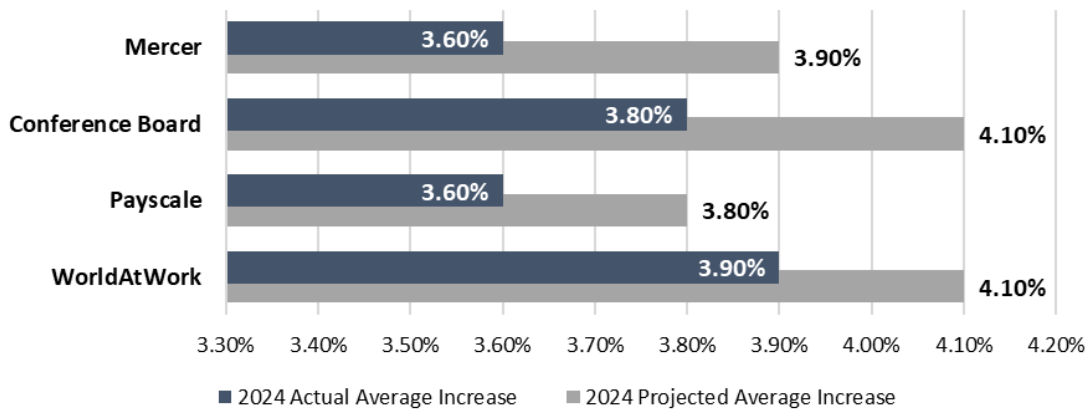
MARKET SALARY INCREASE PROJECTIONS

FINDINGS & ANALYSIS

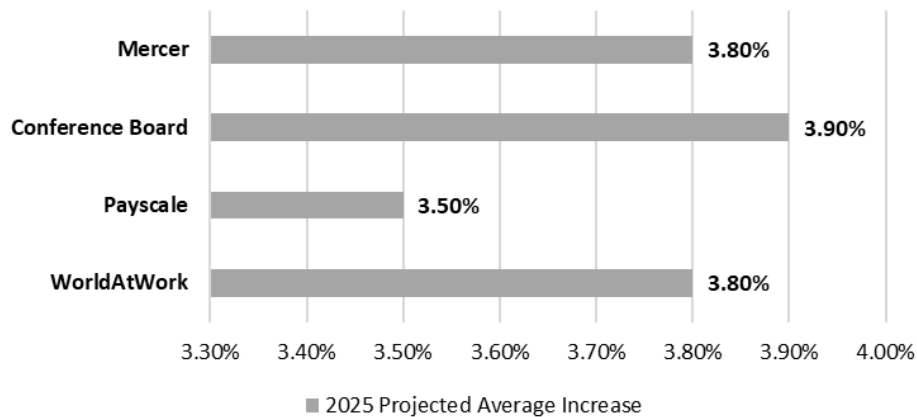
NATIONAL SALARY INCREASE BUDGET SURVEY DATA

In 2024, national surveys projected the average salary increase nationwide would be 3.98%. Across industries and occupations, the actual average salary increase came in at 3.85%. Salary increase budgets in 2023 reached their highest level in 20 years, and employers should plan to remain fairly aggressive going into the next year. For 2025, industries and occupations should expect to grow their salary increase budgets by a further 3.50% to 3.90%.

2024 PROJECTED VS. ACTUAL INCREASES



2025 PROJECTED INCREASES



FY2026 RECOMMENDATION

SALARY ADJUSTMENTS

Fund a 4% or \$1.25 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions, and an additional 5.5% increase to positions in the IT/Engineering salary structure.

SALARY STRUCTURE ADJUSTMENTS

To maintain the desired competitive position, DHR recommends adjustments to the salary structures⁷ as follows:⁸

- **Primary Salary Structure**
 - Adjust the Primary Salary Structure midpoints upward by an average of 3.2% (actual increase varies by pay grade).
 - 102 employees will require adjustments to the new pay grade minimums.
- **Public Safety Salary Structure**
 - Adjust the Public Safety Salary Structure midpoints upward by an average of 3.2% (actual increase varies by pay grade).
 - Review “trades” jobs to potentially be included in the Public Safety structure in FY27.
 - 9 employees will require adjustments to the new pay grade minimums.
- **IT/Engineering Salary Structure**
 - Adjust the IT/Engineering Salary Structure midpoints upward by an average of 3% (actual increase varies by pay grade).
 - 12 employees will require adjustments to the new pay grade minimums.
- **Nursing/Healthcare Salary Structure**
 - Adjust the Nursing/Healthcare Salary Structure midpoints upward by an average of 3.5% (actual increase varies by pay grade).
 - 1 employee will require adjustments to the new pay grade minimums.

PRIMARY	PUBLIC SAFETY	IT & ENGINEERING	NURSING/HEALTHCARE
3.2%	3.2%	3%	3.5%

⁷ All Salary Structures can be found in Appendix D.

⁸ For salary data pulled November 2024.

BENEFIT PACKAGE

Maintain the State's current retirement and benefits package.

PAYLINE EXCEPTIONS/SPECIFIC OCCUPATIONAL INEQUITIES

The payline exception report identifies classifications requested by state agencies and approved by the DHR Administrator for temporary assignment to a higher pay grade. These classifications have been identified as hard to fill and hard to retain due to market salary premiums.⁹

The following classifications remain on payline exception:¹⁰ Dietary Aide Senior, Nursing Assistant Certified, Electrician Traffic Signal, Physical/Occupational Therapy Aide, and Pharmacy Services Specialist.

All salaries associated with the classifications on payline exception are covered in agency budgets. No additional appropriation is necessary when continuing classifications on payline exception.

⁹ As part of the CEC process, payline exceptions are reviewed annually by DHR.

¹⁰ Payline Exception Report, Appendix E.

ANNUAL TOTAL COMPENSATION PROCESS

OVERVIEW

In accordance with Idaho Code 67-5309A(3), the governor shall submit his own recommendations on the proposed changes in salaries and benefits to the legislature prior to the seventh legislative day of each session. Such recommendations shall address, at a minimum, the four (4) components and subsequent funding for each component required in this section.

CHANGE IN EMPLOYEE COMPENSATION TIMELINE



APPENDIX A: KORN FERRY REPORT

To view a larger resolution of the report, visit: <https://dhr.idaho.gov/kf2024/>



INTRODUCTION

The State of Idaho has requested Korn Ferry's review of the current compensation policies and practices for all classified employees to provide an overview of the competitiveness of current total compensation (base salary plus benefits)

- Idaho Grades range from entry-level clerical or trades jobs in Grade D through Director roles in Grade T (only utilizing Grades E – R)

The State of Idaho has developed a guiding philosophy for compensation, targeting base salaries at the 25th Percentile (P25) of the regional market for private-sector companies

- This positioning considers the influence of the regional cost-of-labor as well as the need to attract from both public-sector entities as well as other industries and companies depending on the job family

Based on this philosophy, the State has four (4) structures to achieve the desired competitive position outlined below:

- **Primary** salary structure which accommodates the majority of classified jobs in the current pay grades targets P25 of private sector
- **IT/Engineering** targets P25 of the Korn Ferry market for technology/engineering jobs to ensure the ability to attract and retain in this premium-priced job family
- **Nursing** targets P25 of the Korn Ferry healthcare market by role, with additional comparisons to NCASG, to ensure that these critical jobs have a structure that is competitive in the general market while considering pay practices of neighboring states
- **Public Safety – ISP and Correctional** structure is a departure from the philosophy and targets the Median (P50) of a 9-state peer group of state governments using the NCASG survey to ensure the ability to compete with neighboring states for this job family

In addition to the base salary compensation philosophy, the State provides a highly competitive benefits package which results in a total compensation position above the 25th Percentile for most jobs, with a long-term focus towards the Median of the market

SUMMARY – CURRENT COMPETITIVE POSITION

The State has made good progress improving the competitiveness of pay for all employees in all structures

- Average base salary and benefits (**total compensation**) align closely with both the public-sector and private-sector regional markets

Grade	Idaho Employees			Market Total Compensation					
	Idaho Average Pay	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P25	Public Sector Mkt P25	Combined Market P25	Idaho Total Comp % from Private Sector P25	Idaho Total Comp % from Public Sector P25	Idaho Total Comp % from Combined Market P25
R	\$142,064	\$56,913	\$198,977	\$211,980	\$218,509	\$215,244	-6.1%	-8.9%	-7.6%
Q	\$134,026	\$55,040	\$189,066	\$190,282	\$195,099	\$192,691	-0.6%	-3.1%	-1.9%
P	\$110,216	\$49,426	\$159,642	\$166,772	\$170,729	\$168,750	-4.3%	-6.5%	-5.4%
O	\$99,116	\$46,781	\$145,897	\$149,525	\$152,609	\$151,067	-2.4%	-4.4%	-3.4%
N	\$86,857	\$43,743	\$130,600	\$134,938	\$137,193	\$136,066	-3.2%	-4.8%	-4.0%
M	\$77,653	\$41,463	\$119,116	\$120,118	\$124,490	\$122,304	-0.8%	-4.3%	-2.6%
L	\$68,143	\$39,106	\$107,249	\$106,692	\$113,475	\$110,084	0.5%	-5.5%	-2.6%
K	\$59,300	\$36,915	\$96,215	\$93,632	\$98,571	\$96,101	2.8%	-2.4%	0.1%
J	\$52,614	\$35,258	\$87,872	\$82,849	\$87,052	\$84,951	6.1%	0.9%	3.4%
I	\$46,449	\$33,730	\$80,179	\$73,754	\$79,581	\$76,667	8.7%	0.7%	4.6%
H	\$41,550	\$32,516	\$74,066	\$67,068	\$72,612	\$69,840	10.4%	2.0%	6.0%
G	\$38,858	\$31,849	\$70,707	\$61,772	\$68,141	\$64,956	14.5%	3.8%	8.9%
F	\$34,933	\$30,876	\$65,809	\$58,073	\$64,089	\$61,081	13.3%	2.7%	7.7%
E	\$35,183	\$30,938	\$66,121	\$55,560	\$61,572	\$58,566	19.0%	7.4%	12.9%
Overall							4.0%	-1.7%	1.1%



SUMMARY – FUTURE TARGET POSITION

The State is currently focused on moving salaries closer to the philosophy of a P25 position in the private and public-sector regional markets, but desires to move closer to a Median (P50) position in coming years

- The table below reflects current total compensation in relation to the P50 of both markets to reflect the variance to achieve this position for all employees, falling 13% to 17% below the P50 of these markets

Grade	Idaho Employees			Market Total Compensation					
	Idaho Average Pay	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P50	Public Sector Mkt P50	Combined Market P50	Idaho Total Comp % from Private Sector P50	Idaho Total Comp % from Public Sector P50	Idaho Total Comp % from Combined Market P50
R	\$142,064	\$56,913	\$198,977	\$257,295	\$257,974	\$257,635	-22.7%	-22.9%	-22.8%
Q	\$134,026	\$55,040	\$189,066	\$230,137	\$234,026	\$232,081	-17.8%	-19.2%	-18.5%
P	\$110,216	\$49,426	\$159,642	\$200,925	\$204,177	\$202,551	-20.5%	-21.8%	-21.2%
O	\$99,116	\$46,781	\$145,897	\$179,433	\$181,969	\$180,701	-18.7%	-19.8%	-19.3%
N	\$86,857	\$43,743	\$130,600	\$161,475	\$163,145	\$162,310	-19.1%	-19.9%	-19.5%
M	\$77,653	\$41,463	\$119,116	\$143,215	\$147,626	\$145,421	-16.8%	-19.3%	-18.1%
L	\$68,143	\$39,106	\$107,249	\$127,432	\$134,210	\$130,821	-15.8%	-20.1%	-18.0%
K	\$59,300	\$36,915	\$96,215	\$112,003	\$116,599	\$114,301	-14.1%	-17.5%	-15.8%
J	\$52,614	\$35,258	\$87,872	\$99,265	\$102,991	\$101,128	-11.5%	-14.7%	-13.1%
I	\$46,449	\$33,730	\$80,179	\$88,555	\$94,316	\$91,435	-9.5%	-15.0%	-12.3%
H	\$41,550	\$32,516	\$74,066	\$80,443	\$85,954	\$83,198	-7.9%	-13.8%	-11.0%
G	\$38,858	\$31,849	\$70,707	\$73,763	\$80,334	\$77,048	-4.1%	-12.0%	-8.2%
F	\$34,933	\$30,876	\$65,809	\$69,091	\$75,314	\$72,202	-4.7%	-12.6%	-8.9%
E	\$35,183	\$30,938	\$66,121	\$65,847	\$72,065	\$68,956	0.4%	-8.2%	-4.1%
Overall							-13.1%	-17.0%	-15.1%



SUMMARY – AGGREGATE COMPETITIVE POSITION

The table below reflects Idaho's aggregate competitive position to P50 of the respective market

- The table reflects each midpoint structure compared to the respective market falling well below P50, except for Public Safety where Idaho targets the P50
- While average base salary is well below P50, the highly competitive benefits package results in a significantly improved competitive position for total compensation, especially in comparison to the private-sector market

Component	Variance between 50th % tile of private sector	Variance between 50th % tile of public sector	Average variance compared to the 50th % tile of the combined market
Primary Salary Structure	-22.8%	-17.8%	-20.4%
Public Safety Salary Structure	n/a	4.5%	n/a
IT/Engineering Salary Structure	-24.8%	-19.8%	-22.4%
Nursing/Healthcare Salary Structure	-20.3%	-15.9%	-18.2%
Average Base Salary (all EE groups)	-27.0%	-22.2%	-24.6%
Healthcare Benefits (all EE groups)	22.2%	-4.4%	n/a
Retirement Benefits (all EE groups)	180.5%	-2.2%	n/a
Average All Benefits (all EE groups)	24.9%	-6.4%	7.0%
Average Total Compensation (all EE groups)	-13.1%	-17.0%	-15.1%

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1 INTERNAL EQUITY

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INTERNAL EQUITY

To assess the effectiveness of the State in administering pay within the salary ranges, Korn Ferry analyzes internal equity of pay for employees in each salary structure

- Internal equity assesses the relationship of base salary to the Grade in which each employee resides, providing insights into the administration of pay and the need for structure adjustments
- The graphs on the following pages reflect the salary for each employee within the respective Grade compared to the salary ranges for each structure
 - **Primary Structure:** Overall, the State has made good progress towards moving individual salaries toward the middle of the range, resulting in an overall compa-ratio of 93% for the 9,379 employees on the Primary structure
 - **IT and Engineering:** Jobs in this structure are paid low within the ranges with a compa-ratio of 88%, reflecting improvement needed in the coming years
 - **Nursing/Healthcare:** The clinical jobs also tend to be paid slightly higher in the range with an overall compa-ratio of 95%
 - *The analysis does not include the Physicians in Grade V*
 - **Public Safety:** The employees in this structure are paid 88% of the policy, on average, with the need for improved salaries for some critical jobs in this structure
- The State currently administers pay within wide salary ranges with a 75% minimum and 150% maximum
 - This is much wider than typical, and Korn Ferry recommends considering a lower maximum of 125%, as only 242 employees are paid above this level for the Primary structure and minimal number of employees fall above in the other structures



INTERNAL EQUITY

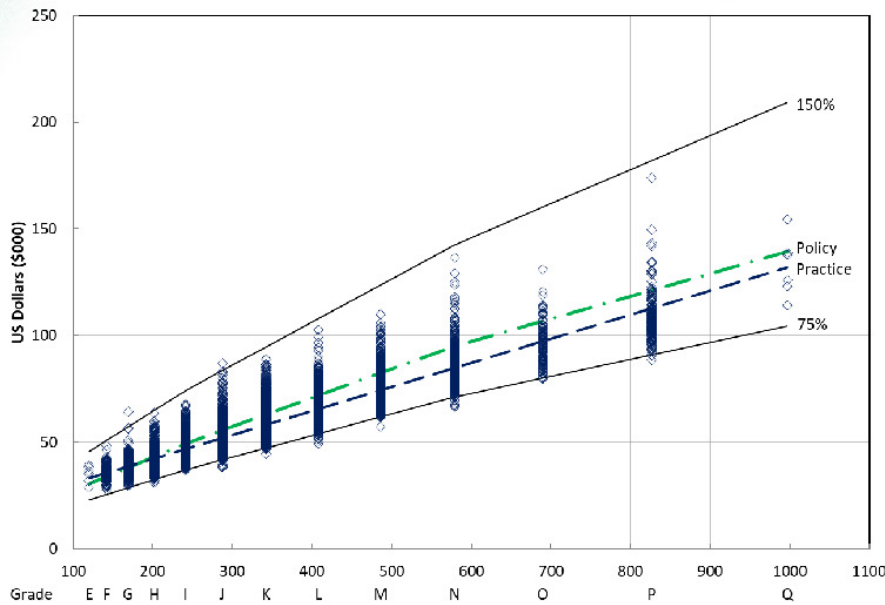
The table below reflects the base salary midpoints for the four structure groups

- Salary ranges for Grades D-G (hourly jobs) and Grades R-T (management jobs) are the same for all groups, as functional premiums are not apparent for these levels of work

Grade	Primary	IT/Eng	IT/Eng Premium	Public Safety	Public Safety Premium	Nursing	Nursing Premium	Compa-Ratio by Salary Structure and Grade			
								Primary	IT/Eng	Public Safety	Nursing
T	\$185,000	\$185,000	0.0%	\$185,000	0.0%	\$185,000	0.0%	-	-	-	-
S	\$172,500	\$172,500	0.0%	\$172,500	0.0%	\$172,500	0.0%	-	-	-	-
R	\$160,000	\$160,000	0.0%	\$160,000	0.0%	\$160,000	0.0%	-	-	89%	-
Q	\$139,400	\$139,400	0.0%	\$142,200	2.0%	\$139,400	0.0%	95%	96%	-	100%
P	\$121,300	\$125,200	3.2%	\$124,200	2.4%	\$121,300	0.0%	89%	89%	88%	101%
O	\$106,800	\$113,800	6.6%	\$109,600	2.6%	\$109,400	2.4%	89%	91%	106%	94%
N	\$95,000	\$104,500	10.0%	\$97,900	3.1%	\$99,800	5.1%	89%	90%	100%	92%
M	\$82,500	\$90,800	10.1%	\$86,600	5.0%	\$90,000	9.1%	91%	86%	97%	92%
L	\$72,000	\$79,200	10.0%	\$77,200	7.2%	\$76,600	6.4%	92%	90%	91%	94%
K	\$63,100	\$69,800	10.6%	\$69,200	9.7%	\$65,200	3.3%	93%	87%	87%	91%
J	\$55,700	\$61,900	11.1%	\$62,600	12.4%	\$55,700	0.0%	94%	85%	84%	101%
I	\$49,500	\$55,300	11.7%	\$57,000	15.2%	\$49,500	0.0%	93%	88%	83%	97%
H	\$43,400	\$49,800	14.7%	\$48,000	10.6%	\$43,400	0.0%	95%	-	91%	104%
G	\$38,200	\$38,200	0.0%	\$38,200	0.0%	\$38,200	0.0%	102%	-	-	107%
F	\$34,000	\$34,000	0.0%	\$34,000	0.0%	\$34,000	0.0%	103%	-	-	-
E	\$30,500	\$30,500	0.0%	\$30,500	0.0%	\$30,500	0.0%	115%	-	-	-
D	\$27,400	\$27,400	0.0%	\$27,400	0.0%	\$27,400	0.0%	-	-	-	-
								93%	88%	88%	95%



State of Idaho
Current Base Salary Practice and Policy - Primary Structure Group



- The graph reflects each of the 9,379 employees in the Primary structure plotted in relation to the current salary ranges
- Overall compa-ratio is 93%
- The "practice" line on the graph reflects the line of central tendency, with this dashed blue line falling quite close to the "policy"
- Only 60 employees fall below the range minimums
- While the maximum is set at 150% today, 242 employees fall above a more typical 125% compa-ratio

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INTERNAL EQUITY - PRIMARY STRUCTURE

The current Primary structure targets P25 of the private-sector regional market

- The table reflects the average pay by Grade in relation to the current structure for all jobs in the Primary structure
- Average compa-ratio is 93%, reflecting pay approximately 7% from midpoint, on average
- Average pay in the entry-level hourly Grades E through G is at or above the midpoints, as minimum wage pressure has driven pay for these jobs higher in recent years
- Compa-ratios for Grades L through P are lower, perhaps due to more turnover and less tenure in these roles as employees are promoted quickly
- *Jobs above Grade R are mostly Agency heads, with need to discuss the need for these Grades*

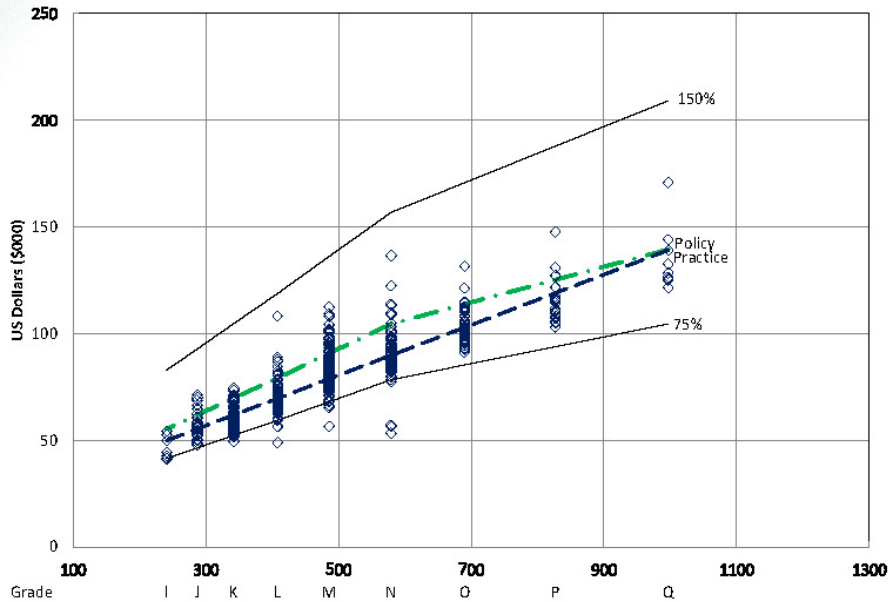
Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
V	\$274,514	\$168,750	\$225,000	\$337,500	122%
U	n/a	\$153,750	\$205,000	\$307,500	n/a
T	n/a	\$138,750	\$185,000	\$277,500	n/a
S	n/a	\$129,375	\$172,500	\$215,625	n/a
R	n/a	\$120,000	\$160,000	\$240,000	n/a
Q	\$132,423	\$104,550	\$139,400	\$209,100	95%
P	\$108,529	\$90,975	\$121,300	\$181,950	89%
O	\$94,967	\$80,100	\$106,800	\$160,200	89%
N	\$85,020	\$71,250	\$95,000	\$142,500	89%
M	\$75,206	\$61,875	\$82,500	\$123,750	91%
L	\$66,343	\$54,000	\$72,000	\$108,000	92%
K	\$58,985	\$47,325	\$63,100	\$94,650	93%
J	\$52,520	\$41,775	\$55,700	\$83,550	94%
I	\$46,233	\$37,125	\$49,500	\$74,250	93%
H	\$41,240	\$32,550	\$43,400	\$65,100	95%
G	\$38,808	\$28,650	\$38,200	\$57,300	102%
F	\$34,933	\$25,500	\$34,000	\$51,000	103%
E	\$35,183	\$22,875	\$30,500	\$45,750	115%
D	n/a	\$20,550	\$27,400	\$41,100	n/a

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State of Idaho

Current Base Salary Practice and Policy - IT/Engineering



- The graph reflects each of the 838 employees in the IT/ENG structure plotted in relation to the current salary ranges
- Overall compa-ratio is 88%
- The "practice" line on the graph reflects the line of central tendency, with this dashed blue line falling quite close to the "policy"
- Only 20 employees fall below the range minimums for a total of \$105,778
- While the maximum is set at 150% today, only 5 employees fall above a more typical 120% compa-ratio

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INTERNAL EQUITY – IT/ENG

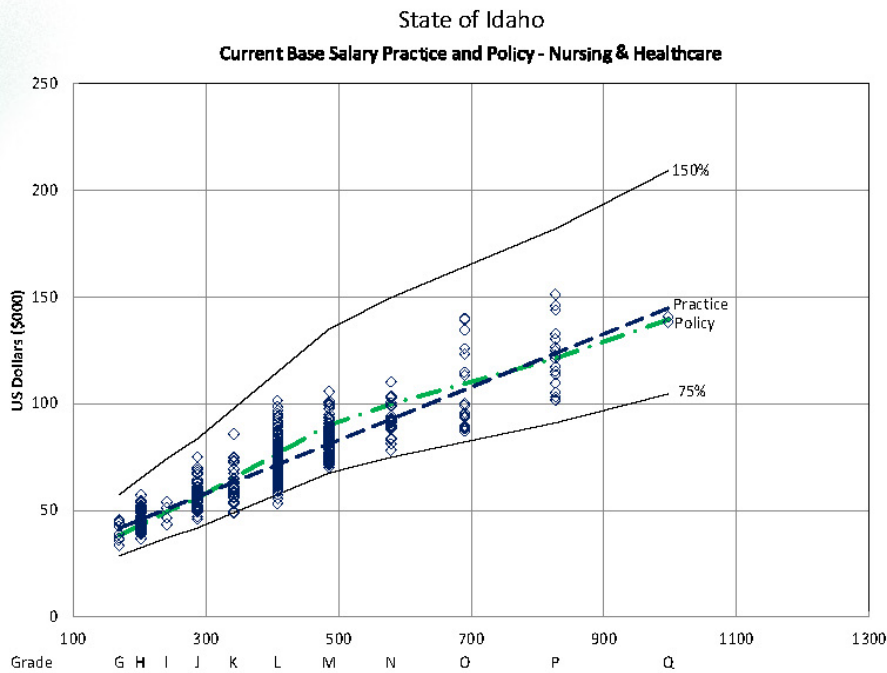
The current IT/ENG structure targets P25 of the private-sector regional market for jobs in these functions to align with the premium pay reflected in the market

- The table reflects the average pay by Grade in relation to the current structure for all jobs in the IT/ENG structure
- Average compa-ratio is 88%, reflecting pay approximately 12% from midpoint on average and indicating more focus is required to move these salaries more closely to the policy
- Only 77 employees of the 838 have base pay that is equal to or above the midpoint for their grade
- The salary structure aligns with the Primary structure at Grade Q, as premium pay for jobs in the functions diminished for management jobs

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
Q	\$133,910	\$104,550	\$139,400	\$209,100	96%
P	\$114,525	\$93,900	\$125,200	\$187,800	89%
O	\$102,532	\$85,350	\$113,800	\$170,700	91%
N	\$90,107	\$78,375	\$104,500	\$158,750	90%
M	\$81,829	\$68,100	\$90,800	\$136,200	86%
L	\$68,802	\$59,400	\$79,200	\$118,800	90%
K	\$59,554	\$52,350	\$69,800	\$104,700	87%
J	\$54,713	\$46,425	\$61,900	\$92,850	85%
I	\$44,613	\$41,475	\$55,300	\$82,950	88%
H	-	\$37,350	\$49,800	\$74,700	-

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- The graph reflects each of the 800 employees in the Nursing/Healthcare structure plotted in relation to the current salary ranges
- The "practice" line on the graph reflects the line of central tendency, with this dashed blue line falling quite close to the "policy"
- Overall compa-ratio is 95%
- Only 4 employees fall below the range minimums by a total of \$6,408
- While the maximum is set at 150% today, 28 employees fall above a more typical 120% compa-ratio

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INTERNAL EQUITY – NURSING & HEALTHCARE

The current Nursing & Healthcare structure targets P25 of Korn Ferry's healthcare market for similar clinical jobs and Grades, with NCASG regional data supplementing the market

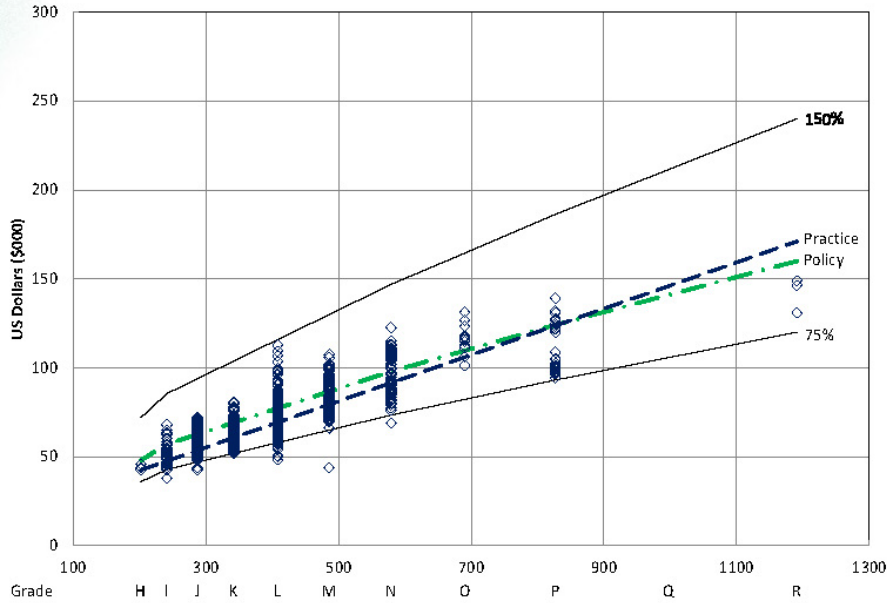
- The table reflects the average pay by Grade in relation to the current structure for all jobs in the Nursing & Healthcare structure
- Average compa-ratio is 95%, reflecting pay approximately 5% from midpoint on average and good administration of pay within the structure
- The salary structure aligns with the Primary structure at Grade P and above
- The eight Physicians in Grade V are all at 115% compa-ratio or higher, as this job is highly correlated to market rates and may warrant a more aggressive midpoint
- *Let's discuss Grades above R to determine the need for these*

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
V	\$263,406	\$168,750	\$225,000	\$337,500	117%
U	-	\$153,750	\$205,000	\$307,500	-
T	-	\$138,750	\$185,000	\$277,500	-
R	-	\$120,000	\$160,000	\$240,000	-
Q	\$139,433	\$104,550	\$139,400	\$209,100	100%
P	\$122,302	\$90,975	\$121,300	\$181,950	101%
O	\$102,513	\$82,050	\$109,400	\$164,100	94%
N	\$92,199	\$74,850	\$99,800	\$149,700	92%
M	\$82,476	\$67,500	\$90,000	\$135,000	92%
L	\$72,082	\$57,450	\$76,600	\$114,900	94%
K	\$59,206	\$48,900	\$65,200	\$97,800	91%
J	\$56,223	\$41,775	\$55,700	\$83,550	101%
I	\$48,239	\$37,125	\$49,500	\$74,250	97%
H	\$44,980	\$32,550	\$43,400	\$65,100	104%
G	\$40,900	\$28,650	\$38,200	\$57,300	107%

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State of Idaho
Current Base Salary Practice and Policy - Public Safety



- The graph reflects each of the 2,087 employees in the Public Safety structure plotted in relation to the current salary ranges
- The "practice" line on the graph reflects the line of central tendency, with this dashed blue line falling quite close to the "policy"
- Overall compa-ratio is 88%
- Only 21 employees fall below the range minimums by a total of \$84,069
- While the maximum is set at 150% today, 17 employees fall above a more typical 120% compa-ratio

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INTERNAL EQUITY – PUBLIC SAFETY

The current Public Safety structure targets the Median of the market for other State governments in Idaho's region

- The table reflects the average pay by Grade in relation to the current structure for all jobs in the Public Safety structure
- Average compa-ratio is 88%, reflecting pay approximately 12% from midpoint on average and indicating the need for attention in moving salaries closer to the policy
- Only 289 employees of the 2,087 have base pay that is equal to or above the midpoint for their grade
- The salary structure aligns with the Primary structure at Grade R

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
R	\$142,064	\$120,000	\$160,000	\$240,000	89%
Q	-	\$106,650	\$142,200	\$213,300	-
P	\$108,950	\$93,150	\$124,200	\$186,300	88%
O	\$116,217	\$82,200	\$109,600	\$164,400	106%
N	\$97,212	\$73,425	\$97,900	\$146,850	100%
M	\$83,776	\$64,950	\$86,600	\$129,900	97%
L	\$70,415	\$57,900	\$77,200	\$115,800	91%
K	\$60,332	\$51,900	\$69,200	\$103,800	87%
J	\$52,515	\$46,950	\$62,800	\$93,900	84%
I	\$47,848	\$42,750	\$57,000	\$85,500	83%
H	\$43,783	\$36,000	\$48,000	\$72,000	91%

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2 EXTERNAL COMPETITIVENESS – BASE SALARY



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EXTERNAL COMPETITIVENESS – METHODOLOGY

To assess the competitiveness of pay at the State, Korn Ferry has compared the State to the regional market for both private and public-sector organizations, and supplemented our market with data from a custom survey conducted by Milliman and State Government data from the NCASG:

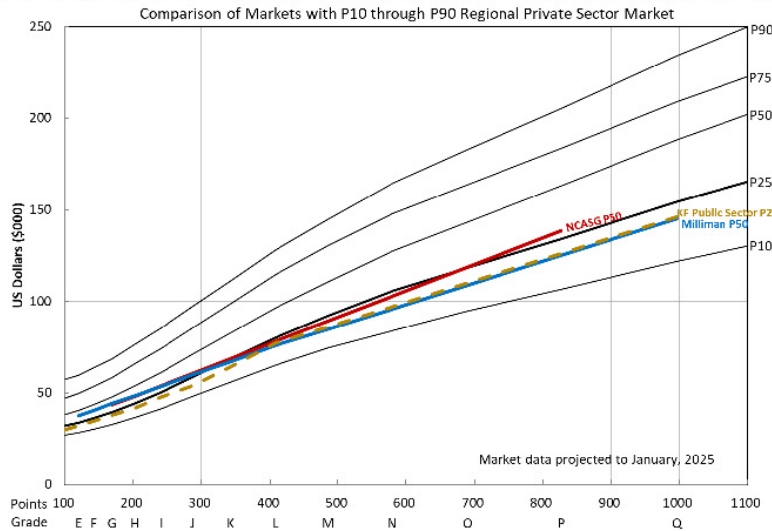
- **Korn Ferry's Regional Private-Sector Market** – Private sector organizations with employees in seven (7) states including Idaho, Nevada, Oregon, Utah, Washington, Wyoming, and Montana contained in Korn Ferry's current compensation and benefits database
- **Korn Ferry's Regional Public-Sector Market** – Public sector organizations (states, counties, cities, etc.) in 10 states consisting of the seven above as well as Arizona, Colorado, and New Mexico
- **Milliman** – custom survey of 66 benchmark jobs representing 3,500 employees from ~40 companies in the region (both private and public)
- **National Compensation Association of State Governments (NCASG)** – survey of benchmark State Government jobs, using nine select states

Market Percentiles	Definition
P25	P25 is the 25th Percentile, meaning that 75% of the market data is above this point, and 25% is below. <i>This is Idaho's target market position</i>
P50 / Median	P50 is the Median, meaning that 50% of the market data is above this point, and 50% is below
P75	P75 is the 75th Percentile, meaning that 25% of the market data is above this point, and 75% is below
Cost-of-Labor Index	The Boise area has a cost-of-labor index of 93, which is considered when making decisions on competitive positioning

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EXTERNAL COMPETITIVENESS - METHODOLOGY



- The graphic reflects Korn Ferry's private-sector market compared to the supplemental survey sources
- As shown on the graphic, the Korn Ferry P25 is highly correlated to the P50 from the Milliman custom survey and the NCASG market
- This confirms that a P25 philosophy is a strong position for the State when considering all markets in which you compete

The P25 Korn Ferry Private Sector market is a relatively central line of comparison between all the markets.

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COMPENSATION PHILOSOPHY

The State of Idaho has developed a guiding philosophy for compensation, targeting base salaries at the 25th Percentile (P25) of the regional market for private-sector companies

- This positioning considers the influence of the regional cost-of-labor as well as the need to attract from both public-sector entities as well as other industries and companies depending on the job family

Based on this philosophy, the State has four (4) structures to achieve the desired competitive position based on the respective market for recruiting staff for different functions and departments

- **Primary** salary structure which accommodates the majority of classified jobs in the current pay grades targets P25 of private sector
- **IT/Engineering** targets P25 of the Korn Ferry market for technology/engineering jobs to ensure the ability to attract and retain in this premium-priced job family
- **Nursing** targets P25 of the Korn Ferry healthcare market by role, with additional comparisons to NCASG, to ensure that these critical jobs have a structure that is competitive in the general market while considering pay practices of neighboring states
- **Public Safety – ISP and Correctional** structure is a departure from the philosophy and targets the Median (P50) of a 9-state peer group of state governments using the NCASG survey to ensure the ability to compete with neighboring states for this job family

In addition to the base salary compensation philosophy, the State provides a highly competitive benefits package which results in moving the total compensation above the 25th Percentile for most jobs, with a long-term focus towards the Median of the market

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PRIMARY STRUCTURE – MIDPOINTS VS P25

- Compared to the Private Sector, Idaho's midpoints vary in competitiveness depending on career level – with entry-level positions about 10% below the market, professional level positions 2-5% below the market and management level positions 10% below the market
- Compared to the Public Sector, Idaho's midpoints follow a similar pattern of competitiveness but have less noticeable differences between the midpoints and the market – senior professional positions are even slightly above market

Grade	Idaho Employees		Idaho Midpoint	Private Sector Market		Public Sector Market		Average	
	# of EEs	% of EEs		Market P25	Idaho % Difference	Market P25	Idaho % Difference	Market P25	Idaho % Difference
Q	6	0%	\$139,400	\$154,206	-10%	\$145,890	-4%	\$150,048	-7%
P	173	2%	\$121,300	\$133,958	-9%	\$126,019	-4%	\$129,988	-7%
O	141	2%	\$106,800	\$118,243	-10%	\$110,005	-3%	\$114,124	-6%
N	625	7%	\$95,000	\$105,510	-10%	\$97,031	-2%	\$101,270	-6%
M	1057	11%	\$82,500	\$92,082	-10%	\$86,160	-4%	\$89,121	-7%
L	1318	14%	\$72,000	\$80,071	-10%	\$77,042	-7%	\$78,557	-8%
K	1272	14%	\$63,100	\$68,317	-8%	\$63,905	-1%	\$66,111	-5%
J	1888	18%	\$55,700	\$58,522	-5%	\$53,721	4%	\$56,122	-1%
I	1166	12%	\$49,500	\$50,330	-2%	\$47,581	4%	\$48,955	1%
H	1156	12%	\$43,400	\$44,357	-2%	\$41,726	4%	\$43,042	1%
G	411	4%	\$38,200	\$39,452	-3%	\$37,865	1%	\$38,658	-1%
F	355	4%	\$34,000	\$36,323	-6%	\$34,706	-2%	\$35,514	-4%
E	6	0%	\$30,500	\$33,774	-10%	\$32,131	-5%	\$32,953	-7%
D	0	0%	\$27,400	\$32,243	-15%	\$29,791	-8%	\$31,017	-12%
Overall	9374	100%			-6.3%		-0.2%		-3.4%

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PRIMARY STRUCTURE – AVERAGE PAY VS P25

- Considering Idaho's compa-ratios for the primary structure, it is not surprising that competitiveness decreases when comparing **actual average pay** to market instead of midpoints – overall competitiveness is below the Private Sector market by roughly 12% and below the Public Sector market by about 7%
- Where the compa-ratios are high for the entry level positions, Idaho is above or much closer to the market – Grades E-G compared to more senior level positions lagging the market by 15+% - Grades M and above

Grade	Idaho Employees		Idaho Average Pay	Private Sector Market		Public Sector Market		Average	
	# of EEs	% of EEs		Market P25	Idaho % Difference	Market P25	Idaho % Difference	Market P25	Idaho % Difference
Q	6	0%	\$132,423	\$154,206	-14%	\$145,890	-9%	\$150,048	-12%
P	173	2%	\$108,529	\$133,958	-19%	\$126,019	-14%	\$129,988	-17%
O	141	2%	\$94,967	\$118,243	-20%	\$110,005	-14%	\$114,124	-17%
N	625	7%	\$85,020	\$105,510	-19%	\$97,031	-12%	\$101,270	-16%
M	1057	11%	\$75,206	\$92,082	-18%	\$86,160	-13%	\$89,121	-16%
L	1318	14%	\$66,343	\$80,071	-17%	\$77,042	-14%	\$78,557	-16%
K	1272	14%	\$58,985	\$68,317	-14%	\$63,905	-8%	\$66,111	-11%
J	1888	18%	\$52,520	\$58,522	-10%	\$53,721	-2%	\$56,122	-6%
I	1166	12%	\$46,233	\$50,330	-8%	\$47,581	-3%	\$48,955	-6%
H	1156	12%	\$41,240	\$44,357	-7%	\$41,726	-1%	\$43,042	-4%
G	411	4%	\$38,808	\$39,452	-2%	\$37,865	2%	\$38,658	0%
F	355	4%	\$34,933	\$36,323	-4%	\$34,706	1%	\$35,514	-2%
E	6	0%	\$35,183	\$33,774	4%	\$32,131	9%	\$32,953	7%
D	0	0%	--	--	--	--	--	--	--
Overall	9374	100%			-12.2%		-6.5%		-9.4%

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PRIMARY STRUCTURE – MIDPOINTS VS P50

- Compared to the P50 of both markets, the midpoints are quite low, reflecting a significant increase necessary to achieve this more competitive positioning over time

Grade	Idaho Employees		Idaho Midpoint	Private Sector Market		Public Sector Market		Average	
	# of EEs	% of EEs		Market P50	Idaho % Difference	Market P50	Idaho % Difference	Market P50	Idaho % Difference
Q	6	0%	\$139,400	\$188,193	-26%	\$177,194	-21%	\$182,693	-24%
P	173	2%	\$121,300	\$162,850	-26%	\$152,799	-21%	\$157,825	-23%
O	141	2%	\$106,800	\$143,164	-25%	\$133,140	-20%	\$138,152	-23%
N	625	7%	\$95,000	\$127,213	-25%	\$117,211	-19%	\$122,212	-22%
M	1057	11%	\$82,500	\$110,461	-25%	\$103,866	-21%	\$107,164	-23%
L	1318	14%	\$72,000	\$96,320	-25%	\$92,673	-22%	\$94,496	-24%
K	1272	14%	\$63,100	\$82,446	-23%	\$77,121	-18%	\$79,784	-21%
J	1888	18%	\$55,700	\$70,885	-21%	\$65,070	-14%	\$67,978	-18%
I	1166	12%	\$49,500	\$61,216	-19%	\$57,871	-14%	\$59,544	-17%
H	1156	12%	\$43,400	\$53,903	-19%	\$50,706	-14%	\$52,305	-17%
G	411	4%	\$38,200	\$47,661	-20%	\$45,741	-16%	\$46,701	-18%
F	355	4%	\$34,000	\$43,630	-22%	\$41,679	-18%	\$42,655	-20%
E	6	0%	\$30,500	\$40,346	-24%	\$38,369	-21%	\$39,357	-23%
D	0	0%	\$27,400	\$38,294	-28%	\$35,360	-23%	\$36,827	-26%
Overall	9374	100%			-22.5%		-17.5%		-20.1%

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PRIMARY STRUCTURE – AVERAGE PAY VS P50

- Considering Idaho's compa-ratios in the current structure, average pay for Grades D through Q compared to P50 is significantly below market

Grade	Idaho Employees		Idaho Average Pay	Private Sector Market		Public Sector Market		Average	
	# of EEs	% of EEs		Market P50	Idaho % Difference	Market P50	Idaho % Difference	Market P50	Idaho % Difference
Q	6	0%	\$132,423	\$188,193	-30%	\$177,194	-25%	\$182,693	-28%
P	173	2%	\$108,529	\$162,850	-33%	\$152,799	-29%	\$157,825	-31%
O	141	2%	\$94,967	\$143,164	-34%	\$133,140	-29%	\$138,152	-31%
N	625	7%	\$85,020	\$127,213	-33%	\$117,211	-27%	\$122,212	-30%
M	1057	11%	\$75,206	\$110,461	-32%	\$103,866	-28%	\$107,164	-30%
L	1318	14%	\$66,343	\$96,320	-31%	\$92,673	-28%	\$94,496	-30%
K	1272	14%	\$58,985	\$82,446	-28%	\$77,121	-24%	\$79,784	-26%
J	1888	18%	\$52,520	\$70,885	-26%	\$65,070	-19%	\$67,978	-23%
I	1166	12%	\$46,233	\$61,216	-24%	\$57,871	-20%	\$59,544	-22%
H	1156	12%	\$41,240	\$53,903	-23%	\$50,706	-19%	\$52,305	-21%
G	411	4%	\$38,808	\$47,661	-19%	\$45,741	-15%	\$46,701	-17%
F	355	4%	\$34,933	\$43,630	-20%	\$41,679	-16%	\$42,655	-18%
E	6	0%	\$35,183	\$40,346	-13%	\$38,369	-8%	\$39,357	-11%
D	0	0%	--	\$38,294	--	\$35,360	--	\$36,827	--
Overall	9374	100%			-27.4%		-22.7%		-25.1%

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MARKET COMPARISON – IT/ENGINEERING STRUCTURE

- Current midpoints for the IT and Engineering jobs in Grades I through Q fall approximately 9% below the P25 for the private-sector market and 3% below the public-sector market for an average at 6% below the combined market P25
- The current average pay, due to an 88% overall compa-ratio, falls well below the P25 of both markets

Grade	# of EEs	Average Pay	Current Midpoint	Current Compa-Ratio	Private Sector Mkt P25	Public Sector Mkt P25	Private Sector Mkt P50	Public Sector Mkt P50	Avg Pay vs P25 Private	Avg Pay vs P25 Public	Idaho MP vs P50 Private	Idaho MP vs P50 Public
Q	10	\$133,910	\$139,400	96%	\$154,206	\$145,890	\$188,193	\$177,194	-13%	-8%	-26%	-21%
P	30	\$114,525	\$125,200	91%	\$137,976	\$129,800	\$167,735	\$157,383	-17%	-12%	-25%	-20%
O	88	\$102,532	\$113,800	90%	\$126,520	\$117,706	\$153,185	\$142,460	-19%	-13%	-26%	-20%
N	103	\$90,107	\$104,500	86%	\$116,061	\$106,734	\$139,934	\$128,933	-22%	-16%	-25%	-19%
M	242	\$81,829	\$90,800	90%	\$101,290	\$94,776	\$121,507	\$114,253	-19%	-14%	-25%	-21%
L	161	\$68,802	\$79,200	87%	\$88,078	\$84,747	\$105,951	\$101,941	-22%	-19%	-25%	-22%
K	120	\$59,554	\$69,800	85%	\$75,832	\$70,934	\$91,515	\$85,605	-21%	-16%	-24%	-18%
J	72	\$54,713	\$61,900	88%	\$65,545	\$60,168	\$79,391	\$72,879	-17%	-9%	-22%	-15%
I	12	\$44,613	\$55,300	81%	\$57,377	\$54,242	\$69,786	\$65,973	-22%	-18%	-21%	-16%
Overall	838			88.2%					-20.1%	-14.7%	-24.8%	-19.8%

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MARKET COMPARISON – NURSING & HEALTHCARE

- Current average pay and midpoints for the professional healthcare and nursing jobs in Grades K through P at Idaho fall below the P25 of Korn Ferry's market and the NCASG P50, with the exception of the LPN in Grade I/J which is competitive
- The current pay for the Nursing Assistants which are in the Primary structure is highly competitive against the market, reflecting that these jobs do not need the *Pay Grade Exception*

Title	Job Grade	Pay Grade (for Pay Grade Exceptions)	# of EEs	Average Pay	Current Midpoint	KF Market P25	KF Market P50	NCASG Market P50	Avg Pay % from P25 KF	MP % from P25 KF	Avg Pay % from P50 KF	MP % from P50 KF	Avg Pay % from NCASG P50	MP % from NCASG P50
Nursing Services Director	P		7	\$108,222	\$121,306	\$118,536	\$147,559	\$128,046	-9%	2%	-27%	-18%	-15%	-5%
Pharmacist Clinical	O		5	\$132,567	\$109,408	\$122,783	\$135,457	\$122,945	8%	-11%	-2%	-19%	8%	-11%
Nurse Registered Manager	N		27	\$91,490	\$99,798	\$102,449	\$118,818		-11%	-3%	-23%	-16%		
Nurse Registered Senior	M		97	\$84,583	\$90,507	\$91,733	\$115,676	\$96,496	-8%	-1%	-27%	-22%	-14%	-6%
Therapist	L		7	\$93,998	\$76,606	\$87,700	\$100,849	\$105,882	7%	-13%	-7%	-24%	-11%	-28%
Nurse Registered	L		54	\$74,370	\$76,521	\$78,662	\$92,771	\$88,964	-5%	-3%	-20%	-18%	-16%	-14%
Child Welfare Social Worker 3/Clinician	L		34	\$72,675	\$76,606	\$79,079	\$92,403		-8%	-3%	-21%	-17%		
Child Welfare Social Worker 2	L		96	\$65,583	\$76,488	\$68,655	\$81,823	\$74,994	-4%	11%	-20%	-7%	-13%	2%
Child Welfare Social Worker 1	K		16	\$53,704	\$65,208	\$60,655	\$72,534		-11%	8%	-26%	-10%		
Nurse Licensed Practical	I	J	56	\$56,249	\$55,702	\$52,161	\$60,820	\$63,956	8%	7%	-8%	-8%	-12%	-13%
Nursing Assistant Certified - Senior	G	I	5	\$48,239	\$49,504	\$34,609	\$38,739		39%	43%	25%	28%		
Nursing Assistant Certified	F	H	83	\$44,737	\$43,410	\$31,952	\$34,793	\$42,860	40%	36%	29%	25%	4%	1%
Overall			487						3.6%	8.6%	-11.3%	-7.2%	-9.2%	-10.2%

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MARKET COMPARISON – PUBLIC SAFETY

- Current midpoints for the Public Safety jobs are compared solely to other State governments, and fall 4.5% above the market P50 on average
- *The Rehabilitation Technician – Youth Specialist - in Grade I may need to be re-matched considering the market data irregularities*

Title	Grade	# of EEs	Current Average Pay	Current Midpoint	Current Compa-Ratio	NCASG Market P50	Actual Pay % from Market P50	MP % from Market P50
Major	R	3	\$142,064	\$160,000	89%	\$172,386	-18%	-7%
Captain	P	11	\$126,952	\$124,200	102%	\$147,654	-14%	-16%
Lieutenant	O	16	\$116,217	\$109,600	106%	\$120,227	-3%	-9%
Sergeant	N	52	\$98,397	\$97,900	101%	\$116,367	-15%	-16%
Correctional Manager 2	N	11	\$85,620	\$97,900	87%	\$99,031	-1%	-14%
Correctional Manager 1 / Correctional Captain	M	0	*	*	*	\$86,114	*	*
Trooper	L	136	\$72,577	\$77,200	94%	\$89,649	-19%	-14%
<i>Trooper market data excluding WA state</i>						\$88,633		
Correctional Sergeant	L	128	\$67,263	\$77,200	87%	\$72,439	-7%	7%
Probation & Parole Officer Senior	K	208	\$59,242	\$69,200	86%	\$71,944	-18%	-4%
Correctional Officer	J	872	\$52,302	\$62,600	84%	\$56,422	-7%	11%
Rehabilitation Technician	I	106	\$48,806	\$57,000	86%	\$61,512	-21%	-7%
Rehabilitation Tech Trainee	H	1	\$43,763	\$48,000	91%			
Overall		1614					-9.8%	4.5%

**The Correctional Captain in the NCASG survey has been adjusted to reflect a Grade N job size, as the data align more appropriately to Grade M*

3 EXTERNAL COMPETITIVENESS – BENEFITS

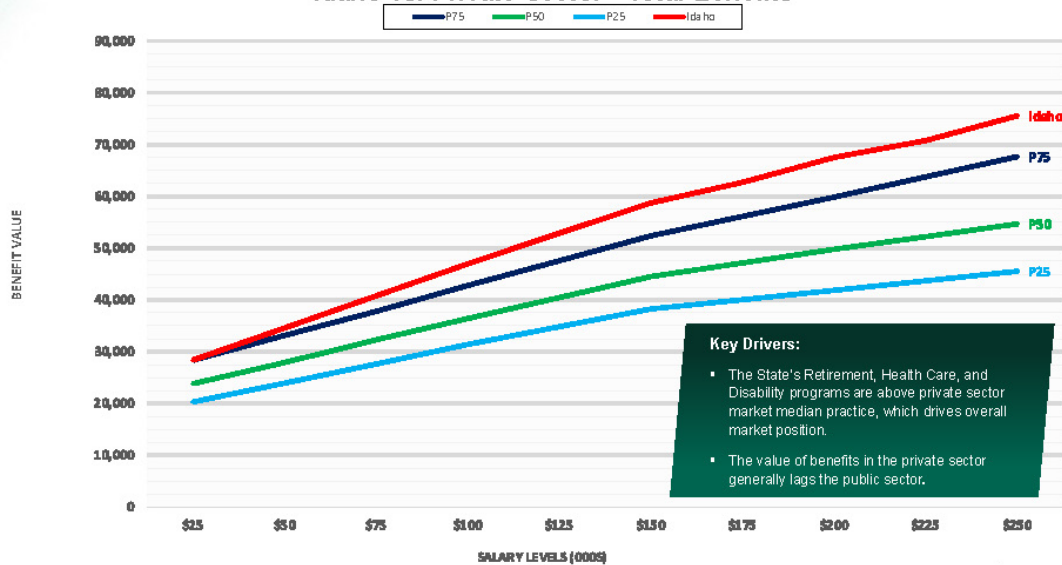
BENEFITS VALUES COMPARED TO MARKET

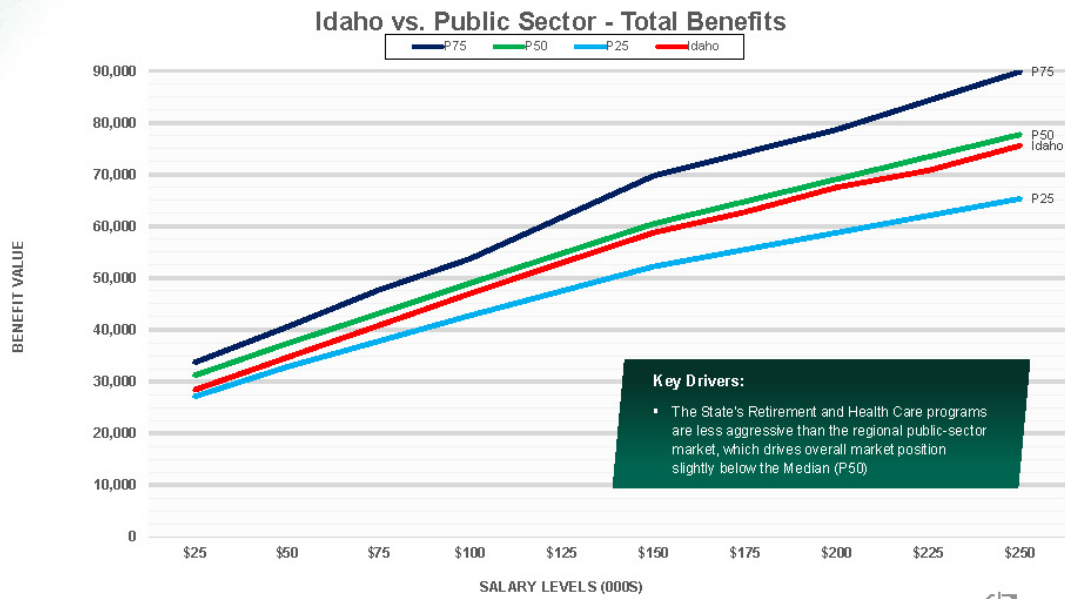
When comparing Idaho's benefits by Grade level, the State falls well above the Private-Sector market P50 and slightly below the P50 of the Public-Sector market

This position is detailed in the following pages based on salary levels

Grade	Idaho # of EEs	Idaho Current Benefits	Benefits Values					
			Private Sector Mkt P50	Public Sector Mkt P50	Combined Market P50	Idaho Benefits % from P50 Private Sector	Idaho Benefits % from P50 Public Sector	Idaho Benefits % from P50 Combined Market
R	3	\$56,913	\$43,249	\$58,673	\$50,961	31.6%	-3.0%	11.7%
Q	18	\$55,040	\$41,944	\$56,832	\$49,388	31.2%	-3.2%	11.4%
P	259	\$49,426	\$38,075	\$51,378	\$44,726	29.8%	-3.6%	10.5%
O	272	\$46,781	\$36,270	\$48,830	\$42,550	29.0%	-4.2%	9.9%
N	839	\$43,743	\$34,262	\$45,934	\$40,098	27.7%	-4.8%	9.1%
M	1598	\$41,463	\$32,754	\$43,760	\$38,257	26.6%	-5.2%	8.4%
L	2226	\$39,106	\$31,113	\$41,537	\$36,325	25.7%	-5.9%	7.7%
K	1836	\$36,915	\$29,556	\$39,478	\$34,517	24.9%	-6.5%	6.9%
J	2716	\$35,258	\$28,380	\$37,921	\$33,150	24.2%	-7.0%	6.4%
I	1287	\$33,730	\$27,340	\$36,446	\$31,893	23.4%	-7.5%	5.8%
H	1257	\$32,516	\$26,540	\$35,250	\$30,895	22.5%	-7.8%	5.2%
G	421	\$31,849	\$26,101	\$34,593	\$30,347	22.0%	-7.9%	4.9%
F	355	\$30,876	\$25,460	\$33,635	\$29,548	21.3%	-8.2%	4.5%
E	6	\$30,938	\$25,501	\$33,696	\$29,598	21.3%	-8.2%	4.5%
Overall	13,093					24.9%	-6.4%	7.0%

Idaho vs. Private Sector - Total Benefits

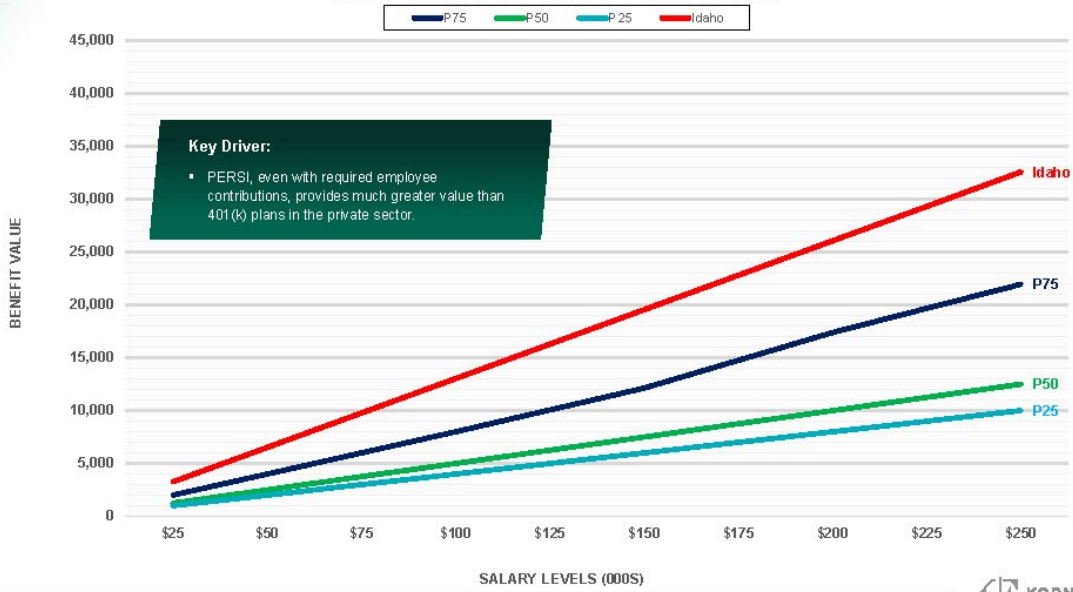




BENEFITS REVIEW – RETIREMENT

Retirement	Key Findings
Idaho	<ul style="list-style-type: none"> ▪ The State continues to provide employees with a defined benefit (DB) retirement program through PERSI: <ul style="list-style-type: none"> • DB formula = 2% x highest 4 years pay x years of service <ul style="list-style-type: none"> – Employee contribution decreased from 7.16% to 6.71% – Fully vested after 5 years – Guaranteed COLA based on CPI – Reduced early retirement at age 55 – 6% per year ▪ Employees may make contributions to a 401(k) or 457 plan provided by the State. The State does not make any contributions to these plans
Market	<ul style="list-style-type: none"> ▪ Defined Benefit DB plans are not common in the Private Sector (only 9%), however, they remain very prevalent with the Public Sector (78%) ▪ Companies typically require employee contributions in public sector defined benefit plans. Only the employer portion is valued. ▪ Both market groups offer Defined Contribution plans; however, most Public Sector organizations do not make contributions to these plans. In the Private Sector, DC plans such as 401(k) plans are the primary retirement vehicle for making employer contributions ▪ Employer retirement contributions to DC plans in the private sector are 4-5% at the median. Employer contributions are a combination of matching contributions and non-elective contributions
Private = > P75	<ul style="list-style-type: none"> ▪ The State's DB plan continues to be competitive when compared to the Private Sector, where DB plans are not prevalent
Public = P50	<ul style="list-style-type: none"> ▪ The State's DB plan is at market median when compared to other Public Sector organizations.

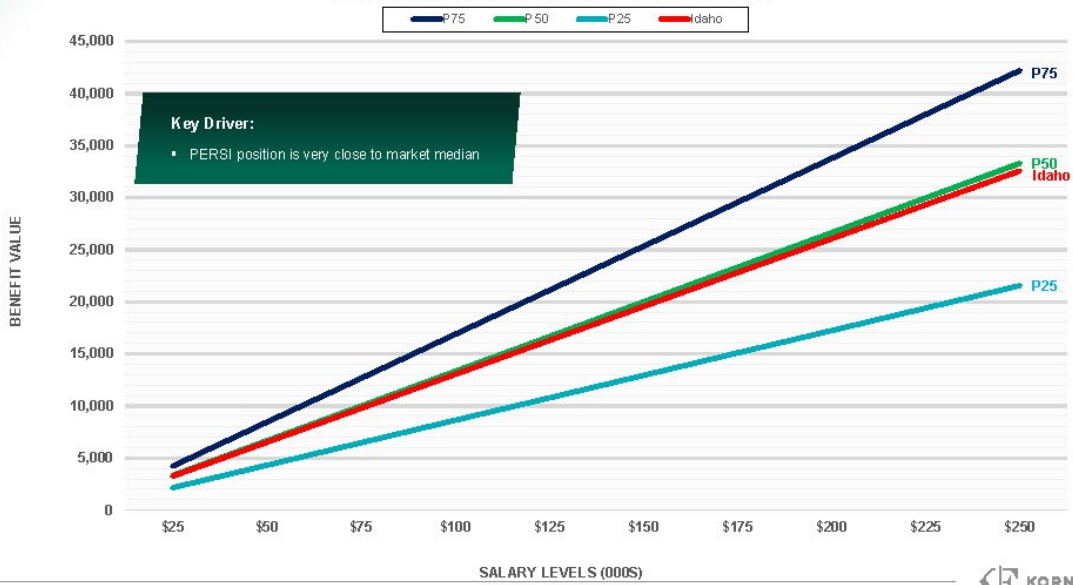
Idaho vs. Private Sector - Retirement



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Idaho vs. Public Sector - Retirement



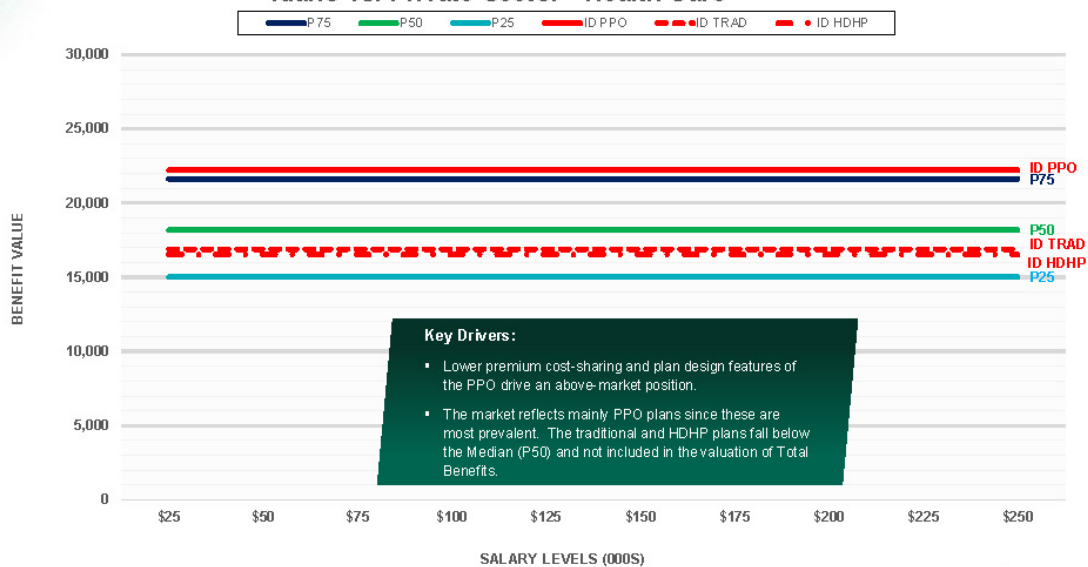
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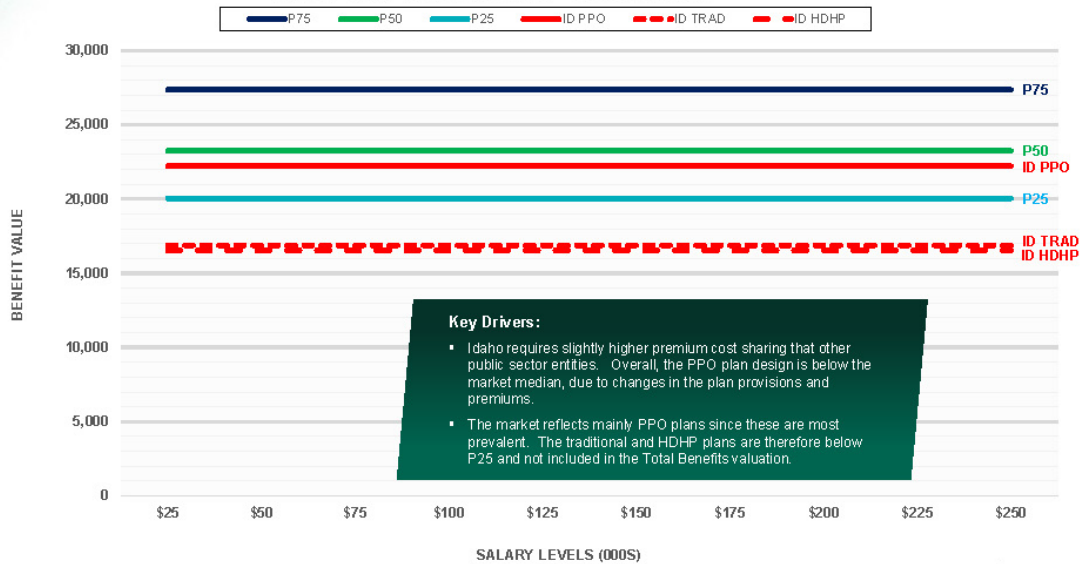
BENEFITS REVIEW – HEALTH CARE

Health Care	Key Findings
Idaho	<ul style="list-style-type: none"> The State of Idaho provides employees with three (3) Medical/Rx plan options: <ul style="list-style-type: none"> The PPO is the most prevalent plan and valued in the total benefits analysis of this report. Employee premium contributions are 6% for single coverage and 30% for family coverage The other popular plan is the High Deductible Plan (HDHP), with lower premiums for all enrolled employees and a funded Health Savings Account and a Limited Purpose Flexible Spending Account so those employees in the HSA can still have access to tax-advantaged dollars for other health expenses The prescription drugs and vision coverages are bundled under the medical plan and included in the medical premiums The State also provides dental coverage with premiums and plan provisions in line with the market median
Market	<ul style="list-style-type: none"> A PPO is the prevalent plan type in the Private Sector Market. Plan design features have remained consistent: <ul style="list-style-type: none"> Median deductible of \$1,000/\$2,500, out-of-pocket max of \$3,500/\$7,500 and 15-20% coinsurance Employees pay approximately 20-30% of medical premiums, 35% of dental and 100% of vision A PPO is also the prevalent plan type in the Public Sector Market <ul style="list-style-type: none"> Median deductible of \$750/\$2,000, out-of-pocket maximum of \$3,500/\$7,500 and 15% coinsurance Employees pay approximately 15-25% of medical premiums, 35% of dental and 100% of vision
Private = ~ P75	<ul style="list-style-type: none"> The State's PPO is more competitive when compared to the Private Sector due to lower plan design cost sharing (deductibles and coinsurance). The other two plans are less competitive.
Public = P25-P50	<ul style="list-style-type: none"> The State's PPO health care plan is below the public sector market median. It should be noted that public sector health care programs do not vary as significantly as they do in the private sector

Idaho vs. Private Sector - Health Care



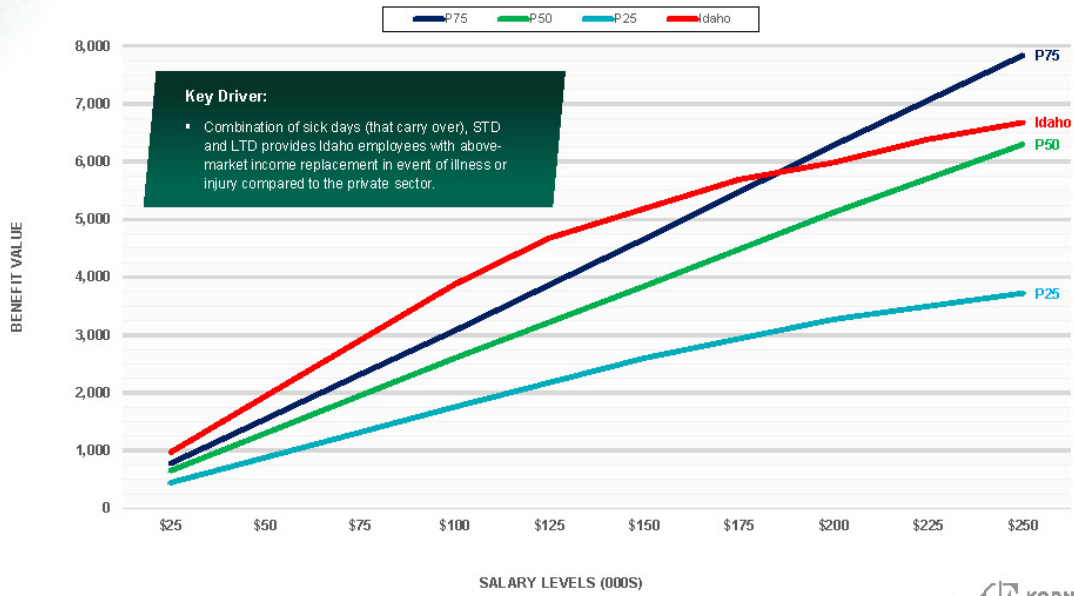
Idaho vs. Public Sector - Health Care



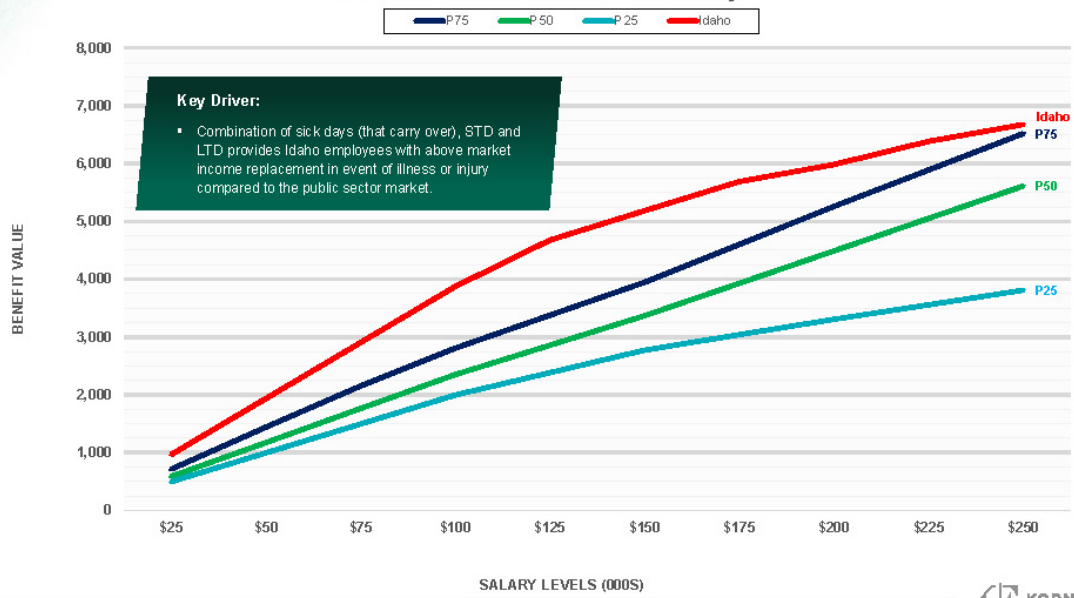
BENEFITS REVIEW – DISABILITY

Disability	Key Findings
Idaho	<ul style="list-style-type: none"> Sick Leave: State employees accrue sick pay (4 hrs. per pay period, i.e. 12 days per year) with no limit on carryover onto the following year <ul style="list-style-type: none"> By not limiting carryover, employees may be able to use their sick leave to help cover short-term illnesses/disability at 100% of pay Short Term Disability (STD): after a 30-day waiting period, the State provides employees with an employer-paid STD program for a period up to 26 weeks covering 60% of pay up to \$6,000 monthly Long Term Disability (LTD): the State provides an LTD benefit of 60% up to a \$6,000 monthly maximum after 26 weeks, ending at age 70
Market	<ul style="list-style-type: none"> Sick Days / Leave: 5 to 7 sick days annually (with no carryover) is prevalent in the Private Sector, while 10-12 days is more common in the Public Sector. Carry over of sick days continues to be prevalent in the Public Sector, but is not in the private sector STD: Employer-paid STD is more prevalent in the Private Sector but has some prevalence in the Public Sector. The median STD benefit is 60% of pay LTD: 60% employer-paid benefit is most prevalent in both the Public and Private Sector markets <ul style="list-style-type: none"> Monthly LTD maximums are higher in the private sector (\$10,000 at the median) than the public sector (\$6,000)
Private = > P75	<ul style="list-style-type: none"> The State's combination of sick days (100% of pay), employer paid STD (60% of pay) and employer paid LTD (60% of pay) is above market practice and provides very competitive income replacement
Public = > P75	

Idaho vs. Private Sector - Disability



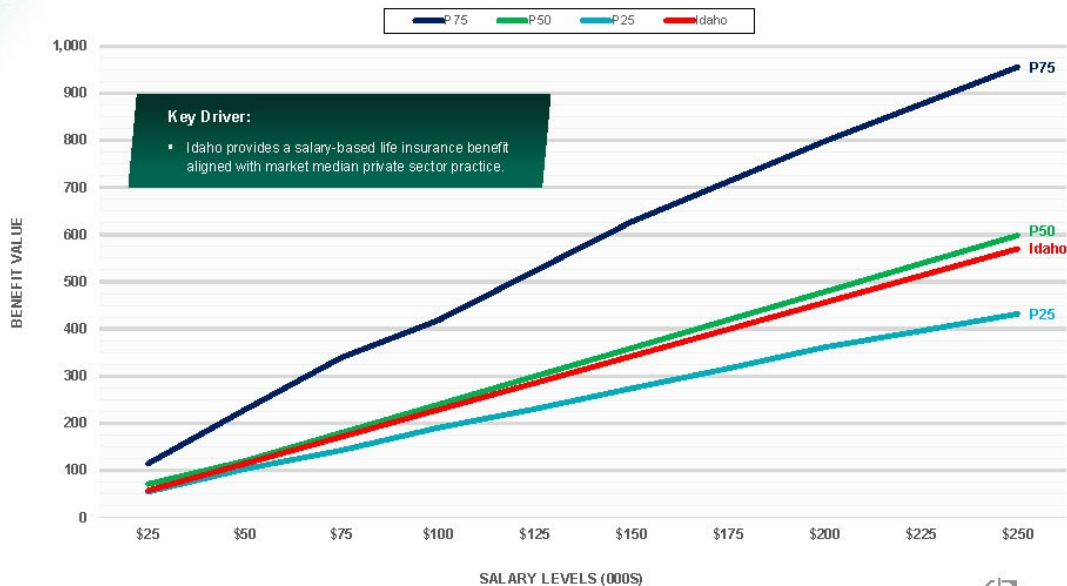
Idaho vs. Public Sector - Disability



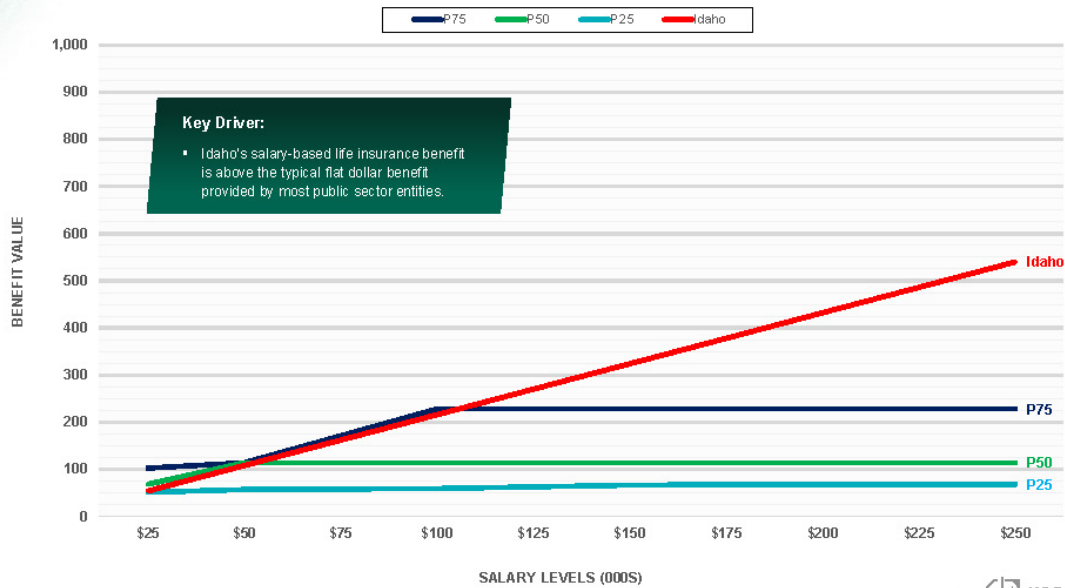
BENEFITS REVIEW – LIFE INSURANCE

Life Insurance	Key Findings
Idaho	<ul style="list-style-type: none"> The State provides employees with basic life and accidental death and dismemberment (AD&D) benefits of 1 times salary with no maximum <ul style="list-style-type: none"> The benefit includes not only employee benefits but also \$10,000 in spousal life coverage and \$5,000 in dependent life coverage (State paid). Supplemental life coverage of an additional 1 to 3 times pay up to \$500,000 is available to employees, with spouse coverage of up to \$50,000 and child coverage of \$10,000 (all employee paid) also available for voluntary purchase Police Officer Optional Life: \$50,000
Market	<ul style="list-style-type: none"> The prevalent Public Sector practice is to provide a flat basic life benefit or a salary-based benefit that caps the benefit for anyone earning more than \$50,000 In the Private Sector group, all provide a percentage of salary benefit (median of 1 times salary)
Private = ~ P50	<ul style="list-style-type: none"> The State's benefit for life insurance is aligned with the Private Sector market median
Public = > P75	<ul style="list-style-type: none"> The State's salary-based life insurance benefit with no maximum is above the Public Sector market

Idaho vs. Private Sector - Life Insurance



Idaho vs. Public Sector - Life Insurance



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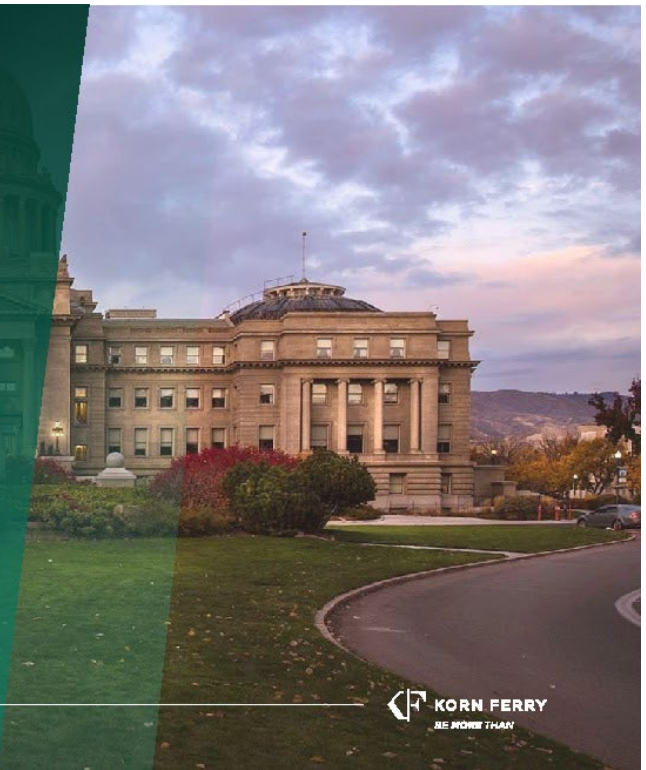
BENEFITS REVIEW – OTHER BENEFITS

Other Common Benefits	Idaho	Description
Flexible Spending Accounts (Health and Dependent Care)	Provide	Very common. FSAs are set up to allow employees to make pre-tax contributions (up to a legal maximum established each year) for use in paying for healthcare costs such as medical copayments and dependent day care costs. They may be set up to pay for adoption costs.
Health and Financial Wellness Programs	Provide	These are becoming very common with a goal to provide the health support and to provide resources to help workers manage short and long-term finances. This can include a variety of programs such as EAP, services aimed at financial wellness like purchase programs, mortgage, home/auto, and standard wellness offerings.
Leave Benefits	Provide	Unpaid Leave Benefits, such as medical leave and personal leave. Paid Leave Benefits, such as sick leave, bereavement, jury duty, maternity, adoption, etc.
Transportation Accounts	No	These accounts are sponsored by the employer to allow the employee to contribute funds for parking or public transportation with pre-tax funds (up to a legal maximum established each year).
Tuition Reimbursement	Varies	Tuition reimbursement varies by each State agency's policy. Companies that offer tuition reimbursement typically agree to pay a set amount or percentage of your tuition and other education expenses for a degree or study program. Typically, your employer will require you to pay for everything on your own first.
Student Loan Reimbursement	Varies	The State has a loan repayment program limited to few jobs. Student loan reimbursement programs are emerging trends. Given the increasing amount of debt students are facing, employers are giving more consideration to these programs as an attractive recruitment and retention strategy. The programs range from loan management and advice all the way up to repayment assistance.

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4 EXTERNAL COMPETITIVENESS – TOTAL COMPENSATION



EXTERNAL COMPETITIVENESS – TOTAL COMPENSATION

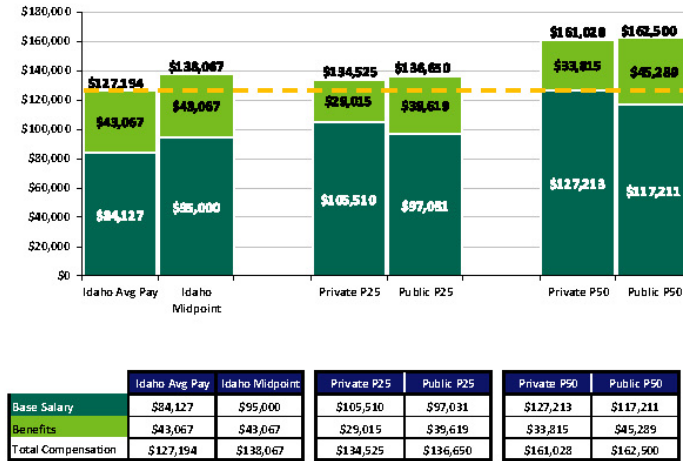
The addition of a highly competitive benefits package results in a total compensation position at the P25 of the public and private-sector markets in aggregate

Grade	Idaho Employees			Market Total Compensation					
	Idaho Average Pay	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P25	Public Sector Mkt P25	Combined Market P25	Idaho Total Comp % from Private Sector P25	Idaho Total Comp % from Public Sector P25	Idaho Total Comp % from Combined Market P25
R	\$142,064	\$56,913	\$198,977	\$211,980	\$218,509	\$215,244	-6.1%	-8.9%	-7.6%
Q	\$134,028	\$55,040	\$189,068	\$190,282	\$195,099	\$192,691	-0.6%	-3.1%	-1.9%
P	\$110,289	\$49,443	\$159,732	\$166,782	\$170,742	\$168,762	-4.2%	-6.4%	-5.4%
O	\$98,926	\$46,734	\$145,660	\$149,496	\$152,571	\$151,034	-2.6%	-4.5%	-3.6%
N	\$86,890	\$43,752	\$130,641	\$134,943	\$137,200	\$136,071	-3.2%	-4.8%	-4.0%
M	\$77,656	\$41,463	\$119,120	\$120,119	\$124,491	\$122,305	-0.8%	-4.3%	-2.6%
L	\$68,150	\$39,108	\$107,258	\$106,693	\$113,476	\$110,085	0.5%	-5.5%	-2.6%
K	\$59,298	\$36,914	\$96,212	\$93,632	\$98,571	\$96,101	2.8%	-2.4%	0.1%
J	\$52,614	\$35,258	\$87,872	\$82,849	\$87,052	\$84,951	6.1%	0.9%	3.4%
I	\$46,449	\$33,730	\$80,179	\$73,755	\$79,582	\$76,668	8.7%	0.8%	4.6%
H	\$41,568	\$32,521	\$74,089	\$67,072	\$72,618	\$69,845	10.5%	2.0%	6.1%
G	\$38,853	\$31,848	\$70,700	\$61,771	\$68,140	\$64,955	14.5%	3.8%	8.8%
F	\$34,933	\$30,876	\$65,809	\$58,073	\$64,089	\$61,081	13.3%	2.7%	7.7%
E	\$35,183	\$30,938	\$66,121	\$55,560	\$61,572	\$58,566	19.0%	7.4%	12.9%
Overall							4.0%	-1.7%	1.1%

Benefit Area	Idaho vs. Private Sector Market		Idaho vs. Public Sector Market	
	2023	2024	2023	2024
Total Benefits	> P75	> P75	~ P50	~ P50
Retirement	> P75	> P75	P50	P50
Health Care	~ P75	~ P75	P25-P50	P25-P50
Disability	> P75	> P75	> P75	> P75
Life Insurance	~ P50	~ P50	> P75	> P75

TOTAL COMPENSATION MARKET COMPETITIVENESS IDAHO VS. PRIVATE AND PUBLIC SECTOR – PRIMARY STRUCTURE

Representative job – Human Resource Supervisor, Grade N

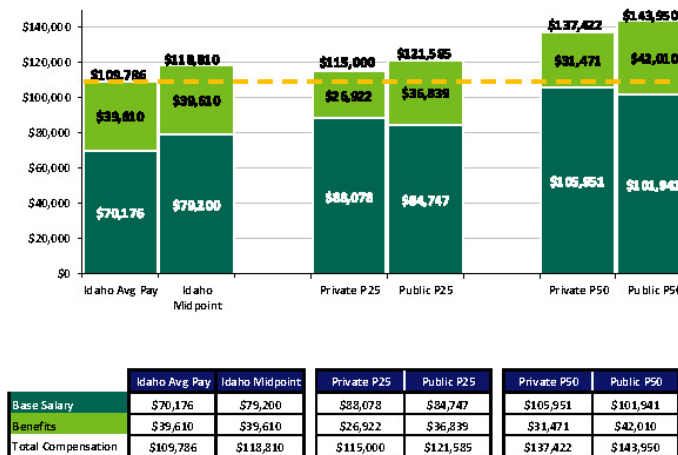


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TOTAL COMPENSATION MARKET COMPETITIVENESS IDAHO VS. PRIVATE AND PUBLIC SECTOR IT/ENG MARKET – IT/ENGINEERING STRUCTURE

Representative job – IT Software Engineer II, Grade L

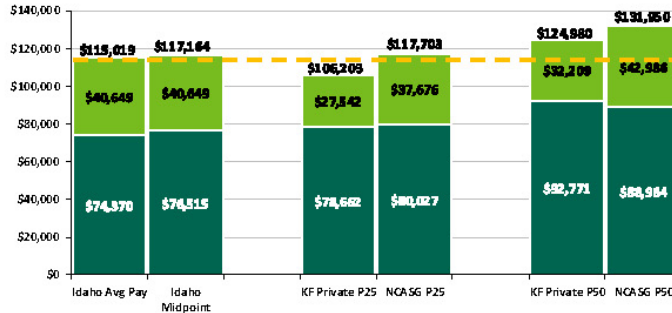


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TOTAL COMPENSATION MARKET COMPETITIVENESS IDAHO VS. PRIVATE AND PUBLIC SECTOR – NURSING & HEALTHCARE

Representative job – Registered Nurse, Grade L – market priced by job title to Korn Ferry and NCASG



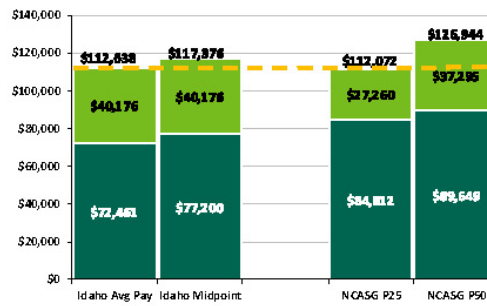
	Idaho Avg Pay	Idaho Midpoint	KF Private P25	NCASG P25	KF Private P50	NCASG P50
Base Salary	\$74,370	\$76,515	\$78,662	\$80,027	\$92,771	\$88,964
Benefits	\$40,649	\$40,649	\$27,542	\$37,676	\$32,209	\$42,986
Total Compensation	\$115,019	\$117,164	\$106,203	\$117,703	\$124,980	\$131,950

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TOTAL COMPENSATION MARKET COMPETITIVENESS IDAHO VS. PRIVATE AND PUBLIC SECTOR – PUBLIC SAFETY

Representative job – ISP Trooper, Grade L – market priced to NCASG by job title



	Idaho Avg Pay	Idaho Midpoint	NCASG P25	NCASG P50
Base Salary	\$72,461	\$77,200	\$84,812	\$89,649
Benefits	\$40,176	\$40,176	\$27,260	\$37,295
Total Compensation	\$112,638	\$117,376	\$112,072	\$126,944

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5 STRUCTURE RECOMMENDATIONS

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RECOMMENDED STRUCTURES

Based on the current philosophy for compensation, the following pages reflect the recommended salary structure modifications for the coming year to achieve the desired competitive position for the four (4) structures at the 25th Percentile (P25) of the regional market for private-sector companies

- These structures will continue to place the State at an appropriately competitive position for base salaries recognizing the highly competitive benefits program and the need to align with the regional market for total compensation

Each structure has been adjusted to achieve the desired market position, with the following overview of the movement required to maintain the competitiveness

- **Primary** salary structure which accommodates the majority of classified jobs in the current pay grades targets P25 of private sector requires increases to midpoints of 2% - 4%, with an average increase of 3.2%
- **IT/Engineering** targets P25 of the Korn Ferry market for technology/engineering jobs to ensure the ability to attract and retain in this premium-priced job family requires an average midpoint adjustment of 3% and result in a premium over the Primary structure ranging from 15% at Grade H diminishing to 0% at Grade Q
- **Nursing** targets P25 of the Korn Ferry healthcare market by role, with additional comparisons to NCASG, to ensure that these critical jobs have a structure that is competitive in the general market while considering pay practices of neighboring states with an average increase of 3.5%
- **Public Safety – ISP and Correctional** structure is a departure from the philosophy and targets the Median (P50) of a 9-state peer group of state governments using the NCASG survey to ensure the ability to compete with neighboring states for this job family

The following pages reflect each recommended structure, the adjustments required to each Grade, and the implementation costs for 2025

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COMPARISON OF PROPOSED STRUCTURES

The table below is a comparison between the Primary structure and the IT/Engineering structure, Nursing/Healthcare structure, and the Public Safety structure. The table also shows each structure's compa ratio by grade. The compa-ratios for all structures at most grades is low, reflecting significant increases in salary are needed to meet the State's desired pay competitiveness.

Grade	Primary	IT/Eng	IT/Eng Premium	Nursing/ Healthcare	Nursing/ Healthcare Premium	Public Safety	Public Safety Premium	Resulting Compa-Ratio by Salary Structure and Grade					
								Primary	IT/Eng	Nursing/HC	Public Safety		
T	\$202,500												
S	\$184,100												
R	\$167,400					\$167,400	0%						85%
Q	\$145,000	\$145,000	0%	\$145,000	0%	\$148,600	2%	91%	96%	96%	n/a		
P	\$125,400	\$129,800	4%	\$125,400	0%	\$128,400	2%	87%	91%	98%	85%		
O	\$109,600	\$117,700	7%	\$112,000	2%	\$112,200	2%	87%	90%	92%	104%		
N	\$96,700	\$107,800	11%	\$102,100	6%	\$99,000	2%	88%	86%	90%	97%		
M	\$86,000	\$93,900	9%	\$93,900	9%	\$88,000	2%	87%	90%	88%	96%		
L	\$74,900	\$82,300	10%	\$79,600	6%	\$78,700	5%	89%	87%	91%	90%		
K	\$65,500	\$72,400	11%	\$67,500	3%	\$70,900	8%	90%	85%	88%	85%		
J	\$57,700	\$64,200	11%	\$57,700	0%	\$62,600	8%	91%	88%	97%	84%		
I	\$51,200	\$57,300	12%	\$51,200	0%	\$57,000	11%	90%	81%	94%	86%		
H	\$44,900	\$51,500	15%	\$44,900	0%	\$48,000	7%	92%		100%	92%		
G	\$39,600			\$39,600	0%			98%		103%			
F	\$35,300							99%					
E	\$31,700							111%					
D	\$28,500							90%	85%	91%	87%		

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PRIMARY

To maintain the desired competitive position targeting the P25 of the general market, the consultants recommend continuing to adjust the salary structure

- As shown in the table, proposed midpoint movements of 1.8% to 4.2% for Grades E-Q
- Grades R-V have been adjusted significantly to accommodate leaders and agency heads
- While atypical, the structure continues the use of the wide range with a 75% minimum and 150% maximum
- While the adjustments do not fully achieve a P25 position, the movement results in a structure closer to market competitiveness considering both the private and public-sector markets
- Average compa-ratio will be 90% using these new ranges

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	% change	% from P25	Resulting Compa-Ratio
V	\$225,000	\$183,825	\$245,100	\$367,650	8.9%	-21%	112%
U	\$205,000	\$167,100	\$222,800	\$334,200	8.7%	-14%	n/a
T	\$185,000	\$151,875	\$202,500	\$303,750	9.5%	-8%	n/a
S	\$172,500	\$138,075	\$184,100	\$276,150	6.7%	-16%	n/a
R	\$160,000	\$125,550	\$167,400	\$251,100	4.6%	-4%	n/a
Q	\$139,400	\$108,750	\$145,000	\$217,500	4.0%	-6%	91%
P	\$121,300	\$94,050	\$125,400	\$188,100	3.4%	-6%	87%
O	\$106,800	\$82,200	\$109,600	\$164,400	2.6%	-7%	87%
N	\$95,000	\$72,525	\$96,700	\$145,050	1.8%	-8%	88%
M	\$82,500	\$64,500	\$86,000	\$129,000	4.2%	-7%	87%
L	\$72,000	\$56,175	\$74,900	\$112,350	4.0%	-6%	89%
K	\$63,100	\$49,125	\$65,500	\$98,250	3.8%	-4%	90%
J	\$55,700	\$43,275	\$57,700	\$86,550	3.6%	-1%	91%
I	\$49,500	\$38,400	\$51,200	\$76,800	3.4%	2%	90%
H	\$43,400	\$33,675	\$44,900	\$67,350	3.5%	1%	92%
G	\$38,200	\$29,700	\$39,600	\$59,400	3.7%	0%	98%
F	\$34,000	\$26,475	\$35,300	\$52,950	3.8%	-3%	99%
E	\$30,500	\$23,775	\$31,700	\$47,550	3.9%	-6%	111%
D	\$27,400	\$21,375	\$28,500	\$42,750	4.0%	-11%	n/a

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IT/ENGINEERING

Korn Ferry has created a salary structure for these technical job families to target towards P25 of the regional private-sector market for information technology and engineering jobs

- This results in a premium-priced structure ranging from 15% at Grade H and diminishing to align with the Primary structure at Grade Q
- Average compa-ratio of 85.4% which indicates that on average, actual pay is about 15% below the targeted position, indicating a need for significant salary increases to achieve the desired positioning

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	IT vs primary	% change	% from P25	Resulting Compa-Ratio
Q	\$139,400	\$108,750	\$145,000	\$217,500	0%	4.0%	-6%	96%
P	\$125,200	\$97,350	\$129,800	\$194,700	4%	3.7%	-6%	91%
O	\$113,800	\$88,275	\$117,700	\$176,550	7%	3.4%	-7%	90%
N	\$104,500	\$80,950	\$107,800	\$161,700	11%	3.2%	-7%	86%
M	\$90,800	\$70,425	\$93,900	\$140,850	9%	3.4%	-7%	90%
L	\$79,200	\$61,725	\$82,300	\$123,450	10%	3.9%	-7%	87%
K	\$69,800	\$54,300	\$72,400	\$108,600	11%	3.7%	-5%	85%
J	\$61,900	\$48,150	\$64,200	\$96,300	11%	3.7%	-2%	88%
I	\$55,300	\$42,975	\$57,300	\$85,950	12%	3.6%	0%	81%
H	\$49,800	\$38,625	\$51,500	\$77,250	15%	3.4%	2%	n/a

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NURSING/HEALTHCARE

Based on the market pricing to the healthcare industry, Korn Ferry recommends a Nursing/Healthcare structure for those jobs which require a premium, targeting the P25 of the healthcare market for similar jobs

- Based on the market comparison, the Primary Structure for Grades G through J will accommodate the hourly Nursing Assistants and LPNs
- Starting with Grade K, the structure targets the P25 of the nursing/healthcare market based on the job title pricing, and then aligns back with the Primary structure at Grade P, which fits the P25 of both markets
- *As indicated earlier, Korn Ferry recommends placing the Clinical Pharmacist in Grade P to align the salary ranges with the market for this job*

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	Nursing /HC vs Primary	% Change	% from P25	Resulting Compa-Ratio
Q	\$139,400	\$108,750	\$145,000	\$217,500	0%	4.0%	13%	96%
P	\$121,300	\$94,050	\$125,400	\$188,100	0%	3.4%	6%	98%
O	\$106,800	\$84,000	\$112,000	\$168,000	2%	2.4%	1%	92%
N	\$95,000	\$76,575	\$102,100	\$153,150	6%	2.3%	0%	90%
M	\$82,500	\$70,425	\$93,900	\$140,850	9%	4.3%	2%	88%
L	\$72,000	\$59,700	\$79,600	\$119,400	6%	3.9%	1%	91%
K	\$63,100	\$50,625	\$67,500	\$101,250	3%	3.5%	11%	88%
J	\$55,700	\$43,275	\$57,700	\$86,550	0%	3.6%	2%	97%
I	\$49,500	\$38,400	\$51,200	\$76,800	0%	3.4%	-2%	94%
H	\$43,400	\$33,675	\$44,900	\$67,350	0%	3.5%	3%	100%
G	\$38,200	\$29,700	\$39,600	\$59,400	0%	3.7%	14%	103%

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PUBLIC SAFETY

To continue making progress in the Public Safety pay structure, the consultants recommend adjustments to salary ranges for 2025 to move closer to the market average for jobs in other States in the region

- The midpoints require increases ranging from 1.1% to 4.6% to compete with average of the market for public safety roles in other states
 - Korn Ferry recommends freezing increases for grades H-J to better align with the Primary structure, as the Rehab Tech data appears high
- This results in a premium-priced structure ranging from 11% at Grade I and diminishing to 2% at Grade Q
- The overall compa-ratio reflects the need for significant salary adjustments for employees in the entry-level jobs and the State Troopers in Grade L

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	Public Safety vs Primary	% change	% from NCASG Mkt P50	Resulting Compa-Ratio
R	\$160,000	\$125,550	\$167,400	\$251,100	0%	4.6%	-3%	85%
Q	\$142,200	\$111,450	\$148,600	\$222,900	2%	4.5%	-7%	n/a
P	\$124,200	\$96,300	\$128,400	\$192,600	2%	3.4%	-13%	85%
O	\$109,600	\$84,150	\$112,200	\$168,300	2%	2.4%	-7%	104%
N	\$97,900	\$74,250	\$99,000	\$148,500	2%	1.1%	-2%	97%
M	\$86,600	\$66,000	\$88,000	\$132,000	2%	1.6%	-3%	96%
L	\$77,200	\$59,025	\$78,700	\$118,050	5%	1.9%	-3%	90%
K	\$69,200	\$53,175	\$70,900	\$106,350	8%	2.5%	-1%	85%
J	\$62,600	\$46,950	\$62,600	\$93,900	8%	0%	11%	84%
I	\$57,000	\$42,750	\$57,000	\$85,500	11%	0%	-7%	86%
H	\$48,000	\$36,000	\$48,000	\$72,000	7%	0%	n/a	92%

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IMPACT OF PROPOSED SALARY STRUCTURES

The table below shows the impact of the proposed structures. Overall beginning compa-ratio will be 89.1% for all groups, which reflects the need for internal salary adjustments in 2025 to bring employee pay more in line with the market and pay philosophy of the State

- The State uses a 75% minimum to alleviate cost of implementation rather than move to 80% as more typical in the market

Statistic	Primary	IT & Engineering	Nursing/ Healthcare	Public Safety	Total
Total Employees	9379	838	792	2087	13,096
Current Payroll	\$548,230,328	\$65,579,608	\$56,852,896	\$130,342,588	\$801,005,420
Recommended Midpoints	\$610,615,500	\$76,777,100	\$62,313,600	\$149,410,700	\$899,116,900
Compa-Ratio	89.8%	85.4%	91.2%	87.2%	89.1%
# EEs Below New Minimum	279	65	9	77	430
% of EEs Below New Minimum	3.0%	7.8%	1.1%	3.7%	3.3%
\$s Below New Minimum	\$344,779	\$207,653	\$20,047	\$147,649	\$720,128
Below New Min as % of Payroll	0.06%	0.32%	0.04%	0.11%	0.09%
# EEs Above New Maximum	2	0	0	0	2
% of Employees Above New Maximum	0.0%	0.0%	0.0%	0.0%	0.0%
\$s Above New Maximum	\$5,432	\$0	\$0	\$0	\$5,432
Above New Max as % of Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

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APPENDIX

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KORN FERRY PRIVATE SECTOR – IDAHO NEIGHBORS – ORGS WITH EMPLOYEES IN ID, MT, NV, OR, UT, WA, WY

- 3M Company
- 80 Acres Farms
- 99 Cents Only Stores
- Aaron's, Inc.
- Abercrombie & Fitch Co.
- Ace Hardware
- ACRT Services
- ACUIITY
- Aegion
- AgReserves
- Air Products & Chemicals, Inc.
- Akzo Nobel
- Albaugh
- Albermarle Corporation
- ALDI, Inc.
- ALS Limited
- Amazon.com, Inc.
- American Civil Liberties Union
- American Enterprise Group, Inc.
- American Plastics
- Amsted Industries, Inc.
- Amway -- Alticor Inc.
- Andersons, Inc., The
- Ardent Mills
- Ascena Retail Group
- ASCM Association for Supply Chain Management
- Associated Food Stores
- At Home
- Atlantic Health System
- Atmos Energy Corporation
- Atrium Health
- AutoLiv
- Avis Budget Group
- Ball Corporation
- Bass Pro Shops
- Bath & Body Works (fks L Brands)
- Beam Suntory
- beeline group
- Belk, Inc.
- Best Buy Co., Inc.
- Bevmo Holdings LLC
- Big Lots
- Blue Federal Credit Union
- BMW - BMW Financial Services
- BMW - BMW Manufacturing
- Boston Beer Company, The
- Bourns, Inc.
- Brewery Ommegang Duvel Moortgat USA
- Brewery Ommegang Duvel Moortgat USA -- Boulevard Brewing Co.
- Calgon Carbon
- Cam pari America
- Carilion Clinic
- Carson Tahoe Regional Healthcare
- Casper Sleep Inc.
- Caterpillar Inc.
- Centric Brands
- Chanel, Inc.
- Chico's FAS, Inc.
- Christmas Tree Shop
- Cinemark USA, Inc.
- CommonSpirit Health
- Confluence Health System
- Constellation Brands, Inc.
- Coverys
- Crocs, Inc.
- Dart Container
- David Yurman
- Deckers Outdoor Corporation
- Deere & Company
- Delicato Family Vineyards
- Delta Dental Plan of Colorado
- Department of Veterans Affairs

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KORN FERRY PRIVATE SECTOR – IDAHO NEIGHBORS – ORGS WITH EMPLOYEES IN ID, MT, NV, OR, UT, WA, WY (CONTINUED)

- DET NORSKE VERITAS
- Dick's Sporting Goods, Inc.
- Dollar Tree Stores, Inc.
- Dominion Resources, Inc.
- Dow
- DSW, Inc.
- Duke University Health System
- Dyno Nobel
- Eaton Corporation
- Edrington Group USA, LLC.
- Elkem Silicones USA Corporation
- Embraer
- Empower fla Empower Retirement
- Engie (formerly GDF SUEZ Energy) North America
- Evonik Degussa Corporation
- Express, LLC
- FBL Financial Group, Inc.
- FedEx Corporation
- Ferrero USA
- FIFCO USA
- Fitesa Fiberweb
- Flexco
- FN America
- Fossil Group
- Freeport-McMoRan Copper & Gold
- Galls
- GameStop Corp.
- Gap Inc.
- General Electric Company -- Baker Hughes
- Granite Construction Incorporated
- Greater Nevada Credit Union
- Griffith Foods
- Groupe SEB
- H & R Block
- H&M Hennes & Mauritz, L.P.
- H.B. Fuller Company
- Hallmark Cards, Inc.
- Harbor Freight Tools
- Harmony Biosciences
- Health Care Service Corporation
- Heaven Hill Distilleries, Inc
- Heineken USA, Inc.
- Helzberg Diamonds
- Hershey Foods Corporation
- Home Depot, Inc., The
- Hugo Boss USA, Inc.
- Humana Care Plan, Inc.
- Hunterdon Medical Center
- Hy-Vee, Inc.
- IKEAAB
- Incitec Pivot
- Innophos, Inc.
- Intermountain Healthcare, Inc.
- Invitation Homes
- Japan Tobacco Inc. - JT International USA, Inc.
- jcpenny Corporation
- Jo-Ann Stores, Inc.
- John I. Haas
- K&L Gates
- Kaiser Permanente - Southern California Region
- Kansas City Life Insurance
- Kemira
- Keurig Dr Pepper
- Kimberly-Clark Corporation
- Kohl's Corporation
- Kootenai Medical Center
- KraussMaffei Technologies GmbH
- Kum and Go
- Kuraray America
- L.L. Bean, Inc.
- LanXess
- Legacy Health System
- Lifelabs Learning
- LifeNet Health

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KORN FERRY PRIVATE SECTOR – IDAHO NEIGHBORS – ORGS WITH EMPLOYEES IN ID, MT, NV, OR, UT, WA, WY (CONTINUED)

- Linde Group, North America Inc.
- L'Oreal USA
- Lowe's Companies, Inc.
- Lubrizol Corporation, The
- Lundbeck Inc.
- Luxottica
- LVMH Moët Hennessy Louis Vuitton
- Macy's, Inc.
- Mast-Jägermeister US
- Mattel, Inc.
- Mayo Clinic
- MFA Oil
- Michaels Stores, Inc.
- Michelman Inc.
- Mid-Continent Research for Education and Learning (McREL)
- Montana State Fund
- Moog, Inc.
- MultiCare Health System
- National Vision, Inc.
- Nevada Gold Mines
- NewMarket Corporation
- Nike
- Nova Molecular Technologies
- NOVASEP
- Occidental Petroleum Corporation
- OCI Enterprises Inc.
- Octapharma
- Office Depot, Inc.
- Oregon Community Credit Union
- Ounce of Prevention Fund
- Ozarks Medical Center
- Pandora Jewelry
- PeaceHealth
- Peets Coffee & Tea
- PERFORMANCE CONTRACTING GROUP
- Perry Ellis International, Inc.
- PETCO
- PetSmart, Inc.
- Physicians Mutual Insurance Company
- PLS Financial Services
- Premiera Blue Cross
- Presbyterian Healthcare Services
- PVH Corp
- Quest Diagnostics
- Ralph Lauren
- RB&G Engineering
- Recreational Equipment, Inc.
- Remy Cointreau USA, Inc.
- Renown Health System
- Ring Container Technologies
- Ross Stores
- RTI International
- Saks Incorporated
- Sally Beauty Company
- Samuel, Son & Co.
- Sazerac Company
- Sentara Health System
- Shoe Carnival
- Signet Jewelers Limited
- Sonoco Products Company
- Southern Baptist Hospital of Florida Inc.
- Southwest Gas Corporation
- Sprouts Farmers Market, Inc.
- Stone Brewing Company
- Sutter Health
- Symbria
- Syncreon
- Tactile Medical
- Tapestry, Inc. -- Coach, Inc.
- Target Corporation
- Tekni-Plex
- The Chemours Company
- The Container Store Inc.

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KORN FERRY PRIVATE SECTOR – IDAHO NEIGHBORS – ORGS WITH EMPLOYEES IN ID, MT, NV, OR, UT, WA, WY (CONTINUED)

- The Estee Lauder Companies, Inc.
- The Kraft Heinz Company
- The Kroger Company
- The RealReal
- Tiffany & Co.
- Tipp Enterprises - Novamex
- Torrid, LLC.
- Tory Burch
- Tractor Supply Company
- Traditions Health
- Tuesday Morning, Inc.
- Tunnell Consulting
- Tuscarora Wayne Group of Companies
- Tyson Foods, Inc.
- Ulta Inc.
- Union Pacific Corporation
- UnitedHealth Group
- University of Colorado
- University of Colorado Health
- University of Colorado Health - University of CO Hospital
- University of Washington
- University of Wyoming
- Ursa Major Technologies
- US Ecology
- Utah Valley University
- Vail Health
- Valvoline
- Vertiv
- Vizient Southeast, Inc.
- W R Grace & Co
- Walgreens Co.
- Walmart Stores, Inc.
- Wayfair Inc
- WD-40 Company
- Weber State University
- WEG Industries
- Western Wyoming Community College
- Westlake Chemical Corporation
- Williams-Sonoma, Inc.
- Wood Group
- Xeris Pharmaceuticals
- Yum! Brands, Inc.
- Zoltek Companies, Inc.

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KORN FERRY PUBLIC SECTOR – WESTERN PUBLIC SERVICES – ORGS WITH EMPLOYEES IN ID, MT, NV, OR, UT, WA, WY, AZ, CO, NM

- Cache County
- City of Bountiful, UT
- City of Denver, CO
- City of Gillette
- City of Las Vegas, NV
- City of Murray, UT
- City of Ogden, UT
- City of Phoenix, AZ
- City of Portland, OR
- City of Renton, WA
- City of Seattle, WA
- City of Vancouver, WA
- Colorado Housing and Finance Authority
- County of King, WA
- County of Klickitat, WA
- County of Salt Lake, UT
- County of Whitman, WA
- Eagle Mountain City
- Herriman City
- Maricopa County Community College District
- Metropolitan Water District of Salt Lake and Sandy
- North Davis Sewer District
- Salt Lake City Corporation
- Snyderville Basin Special Recreation District
- South Jordan City
- South Metro Fire Rescue
- State of Arizona
- State of Colorado
- State of Idaho
- State of Montana
- State of Nevada
- State of New Mexico
- State of Oregon
- State of Utah
- State of Washington
- State of Wyoming
- Tooele County School District
- Utah County Government
- Utah System of Higher Education
- Washoe County
- Washoe County School District

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Korn Ferry is a global organizational consulting firm. We work with our clients to design optimal organization structures, roles, and responsibilities. We help them hire the right people and advise them on how to reward and motivate their workforce while developing professionals as they navigate and advance their careers.

Business advisors.
Career makers.

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APPENDIX B: MILLIMAN REPORT

To view a larger resolution of the report below, visit: <https://dhr.idaho.gov/milliman2024/>

MILLIMAN REPORT

State of Idaho

Custom Compensation Survey

Pay Practices Report

August 2024



CONTACT

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SURVEY PARTICIPANTS

SURVEY PARTICIPANTS

Ada County Boise, ID	J.R. Simplot Boise, ID
Bonner General Health Sandpoint, ID	Kootenai Health Coeur d'Alene, ID
Buck Knives Post Falls, ID	Lewiston Independent School District No. 1 Lewiston, ID
Canyon County Caldwell, ID	Micron Technology Boise, ID
City of Boise Boise, ID	Nezperce Jt. School District #302 Nezperce, ID
City of Lewiston Lewiston, ID	North Idaho College Coeur d'Alene, ID
City of Meridian Meridian, ID	Saint Alphonsus Health System Boise, ID
City of Pocatello Pocatello, ID	Scentsy, Inc. Meridian, ID
City of Twin Falls Twin Falls, ID	St. Luke's Health System Boise, ID
Clearwater Analytics Boise, ID	State of Montana Helena, MT
D&B Supply Caldwell, ID	State of Nevada Carson City, NV
Delta Dental of Idaho Boise, ID	State of Oregon Salem, OR
Gonzaga University Spokane, WA	State of Utah Salt Lake City, UT
Gritman Medical Center Moscow, ID	State of Washington Olympia, WA
Heritage Health Hayden, ID	State of Wyoming Cheyenne, WY
Idaho National Laboratory Idaho Falls, ID	The College of Idaho Caldwell, ID
Idaho Power Company Boise, ID	Valley County Cascade, ID
Idahoan Foods Idaho Falls, ID	WinCo Foods Boise, ID

MARKET PAY PRACTICES

Milliman surveyed the different methodologies in the market pertaining to delivering pay and pay increases. A summary of those findings is in the table below.

	PAY PRACTICES					
	ALL PARTICIPANTS		PUBLIC SECTOR		PRIVATE SECTOR	
	AVERAGE	MEDIAN	AVERAGE	MEDIAN	AVERAGE	MEDIAN
Annual operating budget	\$4,075.7M	\$168.7M	\$6,886.3M	\$81.81M	\$832.6M	\$371.0M
Number of FTEs	7,100	1,269	10,624	870	3,947	1,383
Standard hours per year	2,080	2,080	2,080	2,080	2,080	2,080
Average Percent of Base Pay Increase Budget, 2022	3.9%	3.0%	3.5%	3.0%	4.3%	3.0%
Average Percent of Base Pay Increase Budget, 2023	5.0%	5.0%	6.2%	5.0%	3.9%	4.1%
Average Percent of Base Pay Increase Budget, 2024	3.5%	3.0%	3.3%	3.0%	3.7%	3.8%
Average Percent of Base Pay Increase Budget, 2025 Projected	3.4%	3.0%	3.3%	3.0%	3.5%	3.3%
Percent Increase to Salary Structure, 2022	2.9%	2.1%	3.0%	3.0%	2.7%	2.0%
Percent Increase to Salary Structure, 2023	3.5%	3.0%	4.8%	4.4%	2.3%	2.4%
Percent Increase to Salary Structure, 2024	2.8%	3.0%	3.6%	3.0%	2.0%	2.6%
Percent Increase to Salary Structure, 2025 Projected	2.4%	2.0%	2.6%	2.0%	2.2%	2.6%
	YES		% WITHIN PUBLIC SECTOR		% WITHIN PRIVATE SECTOR	
Utilize Cost of Living Adjustments	15		60%		40%	
Utilize Market Based Adjustments	22		36%		64%	
Utilize Performance (Merit) Based Adjustments	15		27%		73%	
Utilize Competency Based Adjustments	4		0%		100%	
Utilize Step Increases	15		67%		33%	
Shift Differential Pay	25		48%		52%	
Longevity Pay	15		80%		20%	
Multiple Salary Structures	24		62.5%		37.5%	
Professional Certification Pay	26		38%		58%	

APPENDIX C: EXISTING SALARY STRUCTURES

EXISTING SALARY STRUCTURE – PRIMARY

PAY GRADE	MINIMUM POINTS	GRADE POINTS	MAXIMUM POINTS	HOURLY			ANNUAL		
				MINIMUM	POLICY	MAXIMUM	MINIMUM	POLICY	MAXIMUM
D	Below 110 Points			\$7.25	\$12.50	\$18.75	\$19,500	\$26,000	\$39,000
E	110	119	130	\$11.00	\$14.66	\$22.00	\$22,875	\$30,500	\$45,750
F	131	142	154	\$12.26	\$16.35	\$24.52	\$25,500	\$34,000	\$51,000
G	155	169	184	\$13.77	\$18.37	\$27.55	\$28,650	\$38,200	\$57,300
H	185	201	219	\$15.65	\$20.87	\$31.30	\$32,550	\$43,400	\$65,100
I	220	240	262	\$17.85	\$23.80	\$35.70	\$37,125	\$49,500	\$74,250
J	263	286	312	\$20.08	\$26.78	\$40.17	\$41,775	\$55,700	\$83,550
K	313	341	372	\$22.75	\$30.34	\$45.50	\$47,325	\$63,100	\$94,650
L	373	406	443	\$25.96	\$34.62	\$51.92	\$54,000	\$72,000	\$108,000
M	444	485	528	\$29.75	\$39.66	\$59.50	\$61,875	\$82,500	\$123,750
N	529	578	630	\$34.25	\$45.67	\$68.51	\$71,250	\$95,000	\$142,500
O	631	688	750	\$38.51	\$51.35	\$77.02	\$80,100	\$106,800	\$160,200
P	751	828	904	\$43.74	\$58.32	\$87.48	\$90,975	\$121,300	\$181,950
Q	905	998	1090	\$50.26	\$67.02	\$100.53	\$104,550	\$139,400	\$209,100
R	1091	1176	1292	\$57.69	\$76.92	\$115.38	\$120,000	\$160,000	\$240,000
T	1532	1665	1822	\$66.71	\$88.94	\$133.41	\$138,750	\$185,000	\$277,500
V	2167	2354	2575	\$81.13	\$108.17	\$162.26	\$168,750	\$225,000	\$337,500

EXISTING SALARY STRUCTURE – PUBLIC SAFETY

PAY GRADE	MINIMUM POINTS	GRADE POINTS	MAXIMUM POINTS	HOURLY			ANNUAL		
				MINIMUM	POLICY	MAXIMUM	MINIMUM	POLICY	MAXIMUM
D	Below 110 Points			\$7.25	\$14.42	\$21.63	\$22,500	\$30,000	\$45,000
E	110	119	130	\$11.00	\$14.66	\$22.00	\$22,875	\$30,500	\$45,750
F	131	142	154	\$12.26	\$16.35	\$24.52	\$25,500	\$34,000	\$51,000
G	155	169	184	\$13.77	\$18.37	\$27.55	\$28,650	\$38,200	\$57,300
H	185	201	219	\$17.31	\$23.08	\$34.62	\$36,000	\$48,000	\$72,000
I	220	240	262	\$20.55	\$27.40	\$41.11	\$42,750	\$57,000	\$85,500
J	263	286	312	\$22.57	\$30.10	\$45.14	\$46,950	\$62,600	\$93,900
K	313	341	372	\$24.95	\$33.27	\$49.90	\$51,900	\$69,200	\$103,800
L	373	406	443	\$27.84	\$37.12	\$55.67	\$57,900	\$77,200	\$115,800
M	444	485	528	\$31.23	\$41.63	\$62.45	\$64,950	\$86,600	\$129,900
N	529	578	630	\$35.30	\$47.07	\$70.60	\$73,425	\$97,900	\$146,850
O	631	688	750	\$39.52	\$52.69	\$79.04	\$82,200	\$109,600	\$164,400
P	751	828	904	\$44.78	\$59.71	\$89.57	\$93,150	\$124,200	\$186,300
Q	905	998	1090	\$51.27	\$68.37	\$102.55	\$106,650	\$142,200	\$213,300
R	1091	1176	1292	\$57.69	\$76.92	\$115.38	\$120,000	\$160,000	\$240,000
T	1532	1665	1822	\$66.71	\$88.94	\$133.41	\$138,750	\$185,000	\$277,500
V	2167	2354	2575	\$81.13	\$108.17	\$162.26	\$168,750	\$225,000	\$337,500

EXISTING SALARY STRUCTURE – IT/ENGINEERING

PAY GRADE	MINIMUM POINTS	GRADE POINTS	MAXIMUM POINTS	HOURLY			ANNUAL		
				MINIMUM	POLICY	MAXIMUM	MINIMUM	POLICY	MAXIMUM
D	Below 110 Points			\$7.25	\$12.50	\$18.75	\$19,500	\$26,000	\$39,000
E	110	119	130	\$11.00	\$14.66	\$22.00	\$22,875	\$30,500	\$45,750
F	131	142	154	\$12.26	\$16.35	\$24.52	\$25,500	\$34,000	\$51,000
G	155	169	184	\$13.77	\$18.37	\$27.55	\$28,650	\$38,200	\$57,300
H	185	201	219	\$17.96	\$23.94	\$35.91	\$37,350	\$49,800	\$74,700
I	220	240	262	\$19.94	\$26.59	\$39.88	\$41,475	\$55,300	\$82,950
J	263	286	312	\$22.32	\$29.76	\$44.64	\$46,425	\$61,900	\$92,850
K	313	341	372	\$25.17	\$33.56	\$50.34	\$52,350	\$69,800	\$104,700
L	373	406	443	\$28.56	\$38.08	\$57.12	\$59,400	\$79,200	\$118,800
M	444	485	528	\$32.74	\$43.65	\$65.48	\$68,100	\$90,800	\$136,200
N	529	578	630	\$37.68	\$50.24	\$75.36	\$78,375	\$104,500	\$156,750
O	631	688	750	\$41.03	\$54.71	\$82.07	\$85,350	\$113,800	\$170,700
P	751	828	904	\$45.14	\$60.19	\$90.29	\$93,900	\$125,200	\$187,800
Q	905	998	1090	\$50.26	\$67.02	\$100.53	\$104,550	\$139,400	\$209,100
R	1091	1176	1292	\$57.69	\$76.92	\$115.38	\$120,000	\$160,000	\$240,000
T	1532	1665	1822	\$66.71	\$88.94	\$133.41	\$138,750	\$185,000	\$277,500
V	2167	2354	2575	\$81.13	\$108.17	\$162.26	\$168,750	\$225,000	\$337,500

EXISTING SALARY STRUCTURE – NURSING/HEALTHCARE

PAY GRADE	MINIMUM POINTS	GRADE POINTS	MAXIMUM POINTS	HOURLY			ANNUAL		
				MINIMUM	POLICY	MAXIMUM	MINIMUM	POLICY	MAXIMUM
D	Below 110 Points			\$7.25	\$12.50	\$18.75	\$19,500	\$26,000	\$39,000
E	110	119	130	\$11.00	\$14.66	\$22.00	\$22,875	\$30,500	\$45,750
F	131	142	154	\$12.26	\$16.35	\$24.52	\$25,500	\$34,000	\$51,000
G	155	169	184	\$13.77	\$18.37	\$27.55	\$28,650	\$38,200	\$57,300
H	185	201	219	\$15.65	\$20.87	\$31.30	\$32,550	\$43,400	\$65,100
I	220	240	262	\$17.85	\$23.80	\$35.70	\$37,125	\$49,500	\$74,250
J	263	286	312	\$20.08	\$26.78	\$40.17	\$41,775	\$55,700	\$83,550
K	313	341	372	\$23.51	\$31.35	\$47.02	\$48,900	\$65,200	\$97,800
L	373	406	443	\$27.62	\$36.83	\$55.24	\$57,450	\$76,600	\$114,900
M	444	485	528	\$32.45	\$43.27	\$64.90	\$67,500	\$90,000	\$135,000
N	529	578	630	\$35.99	\$47.98	\$71.97	\$74,850	\$99,800	\$149,700
O	631	688	750	\$39.45	\$52.60	\$78.89	\$82,050	\$109,400	\$164,100
P	751	828	904	\$43.74	\$58.32	\$87.48	\$90,975	\$121,300	\$181,950
Q	905	998	1090	\$46.88	\$62.50	\$93.75	\$97,500	\$130,000	\$195,000
R	1091	1176	1292	\$57.69	\$76.92	\$115.38	\$120,000	\$160,000	\$240,000
T	1532	1665	1822	\$66.71	\$88.94	\$133.41	\$138,750	\$185,000	\$277,500
V	2167	2354	2575	\$81.13	\$108.17	\$162.26	\$168,750	\$225,000	\$337,500

APPENDIX D: PROPOSED SALARY STRUCTURES

RECOMMENDED SALARY STRUCTURE – PRIMARY

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	% change	% from Target Market	Resulting Compa-Ratio
V	\$225,000	\$183,825	\$245,100	\$367,650	8.9%	-21%	112%
U	\$205,000	\$167,100	\$222,800	\$334,200	8.7%	-14%	n/a
T	\$185,000	\$151,875	\$202,500	\$303,750	9.5%	-8%	n/a
S	\$172,500	\$138,075	\$184,100	\$276,150	6.7%	-16%	n/a
R	\$160,000	\$125,550	\$167,400	\$251,100	4.6%	-4%	n/a
Q	\$139,400	\$108,750	\$145,000	\$217,500	4.0%	-6%	91%
P	\$121,300	\$94,050	\$125,400	\$188,100	3.4%	-6%	87%
O	\$106,800	\$82,200	\$109,600	\$164,400	2.6%	-7%	87%
N	\$95,000	\$72,525	\$96,700	\$145,050	1.8%	-8%	88%
M	\$82,500	\$64,500	\$86,000	\$129,000	4.2%	-7%	87%
L	\$72,000	\$56,175	\$74,900	\$112,350	4.0%	-6%	89%
K	\$63,100	\$49,125	\$65,500	\$98,250	3.8%	-4%	89%
J	\$55,700	\$43,275	\$57,700	\$86,550	3.6%	-1%	90%
I	\$49,500	\$38,400	\$51,200	\$76,800	3.4%	2%	89%
H	\$43,400	\$33,675	\$44,900	\$67,350	3.5%	1%	91%
G	\$38,200	\$29,700	\$39,600	\$59,400	3.7%	0%	98%
F	\$34,000	\$26,475	\$35,300	\$52,950	3.8%	-3%	97%
E	\$30,500	\$23,775	\$31,700	\$47,550	3.9%	-6%	111%
D	\$27,400	\$21,375	\$28,500	\$42,750	4.0%	-11%	n/a

RECOMMENDED SALARY STRUCTURE – IT/ENGINEERING

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	IT vs Primary	% change	% from Target Market	Resulting Compa-Ratio
Q	\$139,400	\$108,750	\$145,000	\$217,500	0%	4.0%	-6%	96%
P	\$125,200	\$97,350	\$129,800	\$194,700	4%	3.7%	-6%	91%
O	\$113,800	\$88,275	\$117,700	\$176,550	7%	3.4%	-7%	90%
N	\$104,500	\$80,850	\$107,800	\$161,700	11%	3.2%	-7%	86%
M	\$90,800	\$70,425	\$93,900	\$140,850	9%	3.4%	-7%	90%
L	\$79,200	\$61,725	\$82,300	\$123,450	10%	3.9%	-7%	87%
K	\$69,800	\$54,300	\$72,400	\$108,600	11%	3.7%	-5%	85%
J	\$61,900	\$48,150	\$64,200	\$96,300	11%	3.7%	-2%	88%
I	\$55,300	\$42,975	\$57,300	\$85,950	12%	3.6%	0%	81%
H	\$49,800	\$38,625	\$51,500	\$77,250	15%	3.4%	2%	n/a

JOBS ASSIGNED TO IT/ENGINEERING SALARY STRUCTURE

DATA SCIENTIST	IT INFO SYS AND INFR ENG I
ENGINEER ASSOCIATE	IT INFO SYS AND INFR ENG II
ENGINEER INTERN	IT INFO SYS AND INFR ENG III
ENGINEER, MANAGER 1	IT INFO SYS AND INFR ENG IV
ENGINEER, MANAGER 2	IT MANAGER I
ENGINEER, MANAGER 3	IT MANAGER II
ENGINEER, STAFF	IT MANAGER III
ENGINEER, TECHNICAL 1	IT MANAGER IV
ENGINEER, TECHNICAL 2	IT MANAGER V
ENGINEERING ASST, TRANSP	IT NETWORK ENGINEER I
ENGINEERING TECH SR, P&R	IT NETWORK ENGINEER II
GEOLOGIST, ENG	IT NETWORK ENGINEER III
GEOLOGIST, ENG ASST	IT NETWORK ENGINEER IV
GIS ANALYST I	IT OPS & SUPPORT ANALYST I
GIS ANALYST II	IT OPS & SUPPORT ANALYST II
GIS ANALYST III	IT OPS & SUPPORT ANALYST III
GIS ASSOCIATE	IT OPS & SUPPORT SR TECHNICIAN
IT ARCHITECT I	IT OPS & SUPPORT TECHNICIAN
IT ARCHITECT II	IT OPS & SUPPORT ASSOCIATE TECH
IT ARCHITECT III	IT SOFTWARE ENGINEER ASSOCIATE
IT ARCHITECT IV	IT SOFTWARE ENGINEER I
IT DATABASE ADMIN ANALYST I	IT SOFTWARE ENGINEER II
IT DATABASE ADMIN ANALYST II	IT SOFTWARE ENGINEER III

Jobs Assigned to IT/Engineering Structure Continued

IT DATABASE ADMIN ANALYST III

IT DATABASE ADMIN ANALYST IV

IT INFO MGT SPECIALIST I

IT INFO MGT SPECIALIST II

IT INFO MGT SPECIALIST III

IT INFO SECURITY ENGINEER I

IT INFO SECURITY ENGINEER II

IT INFO SECURITY ENGINEER III

IT INFO SECURITY ENGINEER IV

IT SOFTWARE ENGINEER IV

IT SOFTWARE ENGINEER TRAINEE

LAND SURVEYOR, TRANS

LAND SURVEYOR-IN-TRNG

REMOTE SNSG ANALYST STAFF

REMOTE SNSG ANALYST TECH

TRANSP TECH PRIN, ENGRNG

TRANSPORTATION TECH SR

TECHNICAL ENGINEER SERVICES LEADER

RECOMMENDED SALARY STRUCTURE – NURSING/HEALTHCARE

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	Nursing /HC vs Primary	% Change	% from Target Market	Resulting Compa-Ratio
Q	\$139,400	\$108,750	\$145,000	\$217,500	0%	4.0%	13%	96%
P	\$121,300	\$94,050	\$125,400	\$188,100	0%	3.4%	6%	98%
O	\$106,800	\$84,000	\$112,000	\$168,000	2%	2.4%	1%	92%
N	\$95,000	\$76,575	\$102,100	\$153,150	6%	2.3%	0%	90%
M	\$82,500	\$70,425	\$93,900	\$140,850	9%	4.3%	2%	88%
L	\$72,000	\$59,700	\$79,600	\$119,400	6%	3.9%	1%	91%
K	\$63,100	\$50,625	\$67,500	\$101,250	3%	3.5%	11%	88%
J	\$55,700	\$43,275	\$57,700	\$86,550	0%	3.6%	2%	97%
I	\$49,500	\$38,400	\$51,200	\$76,800	0%	3.4%	-2%	94%
H	\$43,400	\$33,675	\$44,900	\$67,350	0%	3.5%	3%	100%
G	\$38,200	\$29,700	\$39,600	\$59,400	0%	3.7%	14%	103%

JOBS ASSIGNED TO NURSING/HEALTHCARE SALARY STRUCTURE

CLINICIAN

CLINICAL SUPV

NURSING ASSISTANT CERTIFIED

NURSING ASSISTANT CERTIFIED - SENIOR

NURSE, ADVANCED PRACTICE

NURSE, LICENSED PRACTICAL

NURSE, REGISTERED

NURSE, REGISTERED MANAGER

NURSE, REGISTERED SENIOR

NURSING ASST CERT

NURSING ASST, CERTIFD-SR

NURSING SERVICES DIR

PHARMACIST, CLINICAL

PHARMACY ASST, SR

PHARMACY SVCS SPEC

PHARMACY SVCS SUPV

PHARMACY/DATA INVNTRY SP

PHYSICAL OCC THERAPY AID

PHYSICIAN, MED CLINIC - INST

PHYSICIAN, PSYCH SPECIALTY

PSYCHOLOGIST

PSYCHOLOGY, CHF OF

THERAPIST

THERAPIST, EARLY INTERVENTION

SOCIAL WORKER

BEHAVIORAL HEALTH CHIEF

CLINICAL SPECIALISTS

SOCIAL SERVICES DIRECTOR BEHAV HLTH

SOCIAL SERVICES DIRECTOR - ISVH

RECOMMENDED SALARY STRUCTURE – PUBLIC SAFETY

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	Public Safety vs Primary	% change	% from Target Market	Resulting Compa-Ratio
R	\$160,000	\$125,550	\$167,400	\$251,100	0%	4.6%	-3%	85%
Q	\$142,200	\$111,450	\$148,600	\$222,900	2%	4.5%	-7%	N/A
P	\$124,200	\$96,300	\$128,400	\$192,600	2%	3.4%	-13%	85%
O	\$109,600	\$84,150	\$112,200	\$168,300	2%	2.4%	-7%	104%
N	\$97,900	\$74,250	\$99,000	\$148,500	2%	1.1%	-2%	96%
M	\$86,600	\$66,000	\$88,000	\$132,000	2%	1.6%	-3%	95%
L	\$77,200	\$59,025	\$78,700	\$118,050	5%	1.9%	-3%	89%
K	\$69,200	\$53,175	\$70,900	\$106,350	8%	2.5%	-1%	86%
J	\$62,600	\$48,225	\$64,300	\$96,450	11%	2.7%	-1%	83%
I	\$57,000	\$44,175	\$58,900	\$88,350	15%	3.3%	-2%	84%
H	\$48,000	\$38,475	\$51,300	\$76,950	14%	6.9%	-14%	84%
G	\$38,200	\$33,750	\$45,000	\$67,500	14%	17.8%	5%	86%
F	\$34,000	\$29,850	\$39,800	\$59,700	13%	17.1%	-5%	89%
E	\$30,500	\$26,625	\$35,500	\$53,250	12%	16.4%	N/A	99%

JOBS ASSIGNED TO PUBLIC SAFETY SALARY STRUCTURE

CONSERVATION OFFICER	ISP LIEUTENANT
CONSERVATION OFFICER DISTRICT	ISP MAJOR
CONSERVATION OFFICER REGIONAL	ISP SERGEANT
CONSERVATION OFFICER SENIOR	ISP SPECIALIST
CORRECTIONAL CORPORAL	ISP TROOPER
CORRECTIONAL LIEUTENANT	ISP TROOPER RECRUIT
CORRECTIONAL MANAGER 1	PROBATION & PAROLE OFFICER
CORRECTIONAL MANAGER 2	PROBATION & PAROLE OFFICER LEAD
CORRECTIONAL MANAGER 3	PROBATION & PAROLE OFFICER SENIOR
CORRECTIONAL OFFICER	REHABILITATION SPECIALIST ASSOCIATE DJC
CORRECTIONAL SERGEANT	REHABILITATION SPECIALIST DJC
CORRECTIONAL SPECIALIST	REHABILITATION SUPERVISOR DJC
CORRECTIONAL SPECIALIST SUPERVISOR	REHABILITATION TECH TRAINEE DJC
FISH & GAME ENFORCEMENT ASSISTANT CHIEF	REHABILITATION TECHNICIAN DJC
FISH & GAME ENFORCEMENT BUREAU CHIEF	REHABILITATION TECHNICIAN II DJC
ISP CAPTAIN	FIRE MARSHAL DEPUTY
FIRE MARSHAL CHIEF DEPUTY	

ALL RECOMMENDED STRUCTURES

Grade	Primary	IT/Eng	IT/Eng Premium	Nursing/ Healthcare	Nursing/ Healthcare Premium	Public Safety & Trades	Public Safety Premium
T	\$202,500						
S	\$184,100						
R	\$167,400					\$167,400	0%
Q	\$145,000	\$145,000	0%	\$145,000	0%	\$148,600	2%
P	\$125,400	\$129,800	4%	\$125,400	0%	\$128,400	2%
O	\$109,600	\$117,700	7%	\$112,000	2%	\$112,200	2%
N	\$96,700	\$107,800	11%	\$102,100	6%	\$99,000	2%
M	\$86,000	\$93,900	9%	\$93,900	9%	\$88,000	2%
L	\$74,900	\$82,300	10%	\$79,600	6%	\$78,700	5%
K	\$65,500	\$72,400	11%	\$67,500	3%	\$70,900	8%
J	\$57,700	\$64,200	11%	\$57,700	0%	\$64,300	11%
I	\$51,200	\$57,300	12%	\$51,200	0%	\$58,900	15%
H	\$44,900	\$51,500	15%	\$44,900	0%	\$51,300	14%
G	\$39,600			\$39,600	0%	\$45,000	14%
F	\$35,300					\$39,800	13%
E	\$31,700					\$35,500	12%
D	\$28,500						

Resulting Compa-Ratio by Salary Structure and Grade			
Primary	IT/Eng	Nursing/ Healthcare	Public Safety & Trades
			85%
91%	96%	96%	
87%	91%	98%	85%
87%	90%	92%	104%
88%	86%	90%	96%
87%	90%	88%	95%
89%	87%	91%	89%
90%	85%	88%	86%
91%	88%	97%	83%
90%	81%	94%	84%
92%		100%	84%
98%		103%	86%
99%			89%
111%			99%
90%	85%	91%	86%

APPENDIX E: PAYLINE EXCEPTIONS

A payline exception occurs when a higher pay grade is assigned to a job class, generally due to recruitment or retention issues. Payline exceptions are approved by the Administrator of the Division of Human Resources in accordance with §67-5309D (5), Idaho Code, which states that "When necessary to obtain or retain qualified personnel in a particular classification, upon petition of the department to the administrator containing acceptable reasons therefore, a higher temporary pay grade may be authorized by the administrator which, if granted, shall be reviewed annually to determine the need for continuance."

Due to the Legislature increasing the salary structure pay rates and the creation of two new pay structures for FY2025, the number of classified employees over the base pay grade maximum has been reduced from 32 to 26 over the past 12 months. As a result, the total salaries over the base pay grade maximum also decreased from \$82,241 to \$70,970.

PAYLINE EXCEPTIONS

CLASS CODE	CLASSIFICATION TITLE	NUMBER OF CLASSIFIED EMPLOYEES	BASE PAY GRADE	TEMPORARY PAY GRADE	NUMBER OF EMPLOYEES OVER BASE PAY GRADE MAX	TOTAL OF SALARIES OVER BASE PAY GRADE MAX
02188	Dietary Aide Senior	35	E	G	0	\$0
07610	Nursing Assistant Certified	75	F	H	10	\$20,696
06276	Electrician Traffic Signal	11	I	J	11	39,021
07614	Physical/Occupational Therapy Aide	11	F	H	3	\$2,371
07478	Pharmacy Services Specialist	2	M	Q	2	\$8,882
GRAND TOTAL		134			26	\$70,970

Salaries related to the classifications on payline exception are covered in agency budgets. No additional appropriation is necessary.

APPENDIX F: TURNOVER DATA

In FY 2024, a total of 3,031 employees exited state employment.¹¹ This resulted in a 19.2% total turnover rate of all employees.¹² In FY 2023 the total turnover rate of all employees was 15%.¹³

TURNOVER BY AGENCY

Turnover is the rate at which employees move in and out of open positions. This can be for both leaving the state entirely or transferring from one state agency to a separate state agency. Turnover was calculated in the chart below by the number of separations from the past fiscal year divided by the average number of employees. Turnover excludes temporary and seasonal positions.

AGENCY NAME	SEPARATIONS	TURNOVER RATE
TOTAL	3,031	19.20%
COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED	2	4.64%
COMMISSION OF PARDONS AND PAROLE	4	10.81%
COMMISSION ON THE ARTS	3	30.00%
CORRECTIONAL INDUSTRIES	6	14.63%
DEPARTMENT OF ADMINISTRATION	26	20.63%
DEPARTMENT OF AGRICULTURE	56	24.89%
DEPARTMENT OF COMMERCE	7	14.58%
DEPARTMENT OF CORRECTION	449	20.68%
DEPARTMENT OF ENVIRONMENTAL QUALITY	55	14.51%
DEPARTMENT OF FINANCE	8	11.11%
DEPARTMENT OF FISH AND GAME	38	6.95%
DEPARTMENT OF HEALTH AND WELFARE	743	24.79%
DEPARTMENT OF INSURANCE	31	43.97%
DEPARTMENT OF JUVENILE CORRECTIONS	76	18.58%
DEPARTMENT OF LABOR	102	14.52%
DEPARTMENT OF LANDS	62	17.45%
DEPARTMENT OF PARKS AND RECREATION	33	17.95%
DEPARTMENT OF WATER RESOURCES	24	14.12%
DIVISION OF CAREER TECHNICAL EDUCATION	10	1.77%
DIVISION OF FINANCIAL MANAGEMENT	9	40.91%
DIVISION OF HUMAN RESOURCES	34	21.12%

¹¹ Refer to Appendix L for additional employee feedback.

¹² Excludes Public Health Districts, State Insurance Fund, and University of Idaho.

¹³ In FY2024, data reflecting turnover at Boise State University and Idaho State University was not available.

Turnover by Agency Continued

AGENCY NAME	SEPARATIONS	TURNOVER RATE
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES	73	27.32%
DIVISION OF VETERANS SERVICES	153	34.81%
DIVISION OF VOCATIONAL REHABILITATION	46	31.51%
ENDOWMENT FUND INVESTMENT BOARD	0	0.00%
IDAHO COMMISSION FOR LIBRARIES	7	19.72%
IDAHO COMMISSION ON AGING	2	14.29%
IDAHO COMMISSION ON HISPANIC AFFAIRS	2	66.67%
IDAHO MILITARY DIVISION	66	15.14%
IDAHO PUBLIC TELEVISION	3	21.43%
IDAHO STATE HISTORICAL SOCIETY	16	27.59%
IDAHO STATE INDEPENDENT LIVING COUNCIL	0	0.00%
IDAHO STATE LOTTERY	9	18.00%
IDAHO STATE POLICE	63	10.25%
IDAHO STATE RACING COMMISSION	0	0.00%
IDAHO TRANSPORTATION DEPARTMENT	242	15.20%
INDUSTRIAL COMMISSION	15	11.52%
JUDICIAL BRANCH	26	6.47%
LAVA HOT SPRINGS	9	42.86%
LEGISLATIVE SERVICES OFFICE	16	21.62%
LEWIS-CLARK STATE COLLEGE	74	21.50%
LIEUTENANT GOVERNOR	1	33.33%
OFFICE OF ADMINISTRATIVE HEARINGS	0	0.00%
OFFICE OF DRUG POLICY	0	0.00%
OFFICE OF ENERGY AND MINERAL RESOURCES	3	27.27%
OFFICE OF INFORMATION TECHNOLOGY SERVICES	28	15.91%
OFFICE OF PERFORMANCE EVALUATIONS	2	25.00%
OFFICE OF SPECIES CONSERVATION	3	20.00%
OFFICE OF THE ATTORNEY GENERAL	57	25.00%
OFFICE OF THE GOVERNOR	4	19.05%
PUBLIC CHARTER SCHOOL COMMISSION	4	80.00%
PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO	20	24.69%
PUBLIC UTILITIES COMMISSION	8	16.67%
SECRETARY OF STATE	8	22.54%
SOIL AND WATER CONSERVATION COMMISSION	2	10.67%
STATE APPELLATE PUBLIC DEFENDER	5	19.23%
STATE BOARD OF EDUCATION	5	6.73%
STATE BOARD OF TAX APPEALS	2	50.00%
STATE BRAND INSPECTOR	7	16.90%
STATE CONTROLLER	31	26.96%
STATE LIQUOR DIVISION	93	35.63%
STATE TAX COMMISSION	83	18.86%

Turnover by Agency Continued

AGENCY NAME	SEPARATIONS	TURNOVER RATE
STATE TREASURER	5	17.86%
STEM ACTION CENTER	3	37.50%
SUPERINTENDENT OF PUBLIC INSTRUCTION	22	17.74%
WORKFORCE DEVELOPMENT COUNCIL	4	23.53%

JOBS WITH HIGHEST TURNOVER

CLASS TITLE	PAY GRADE	SEPARATIONS	TURNOVER RATE
Client Services Technician	G	17	68.00%
Maintenance Craftsman Senior	H	22	66.67%
Customer Service Representative 2	H	49	59.76%
Nursing Assistant Certified	H	48	58.54%
Dietary Aide Senior	G	20	55.56%
Financial Technician	H	40	54.79%
Liquor Store Clerk	F	64	52.89%
Custodian	F	21	47.73%
Nurse Licensed Practical	J	23	45.10%
IT Software Engineer II	L	10	43.48%
Office Specialist 2	G	20	42.55%
Self-Reliance Specialist	J	137	42.02%
Customer Service Representative 1	G	13	40.63%
Nurse Registered	L	21	38.18%
Psychosocial Rehab Specialist	K	38	35.51%
Nurse Registered Senior	M	33	35.48%
Building Safety Inspector/Advisor	K	26	35.14%
Dev Specialist Children's Program	K	10	34.48%
Tax Compliance Officer 1	J	14	34.15%
Psychiatric Technician	I	43	33.86%
Transportation Technician	H	30	33.33%
Port-of-Entry Inspector	I	10	31.25%
Management Assistant	J	19	30.65%
Correctional Officer	J	270	30.61%
Transportation Tech Apprentice	G	30	30.30%
Technical Records Specialist 1	H	92	29.87%
Rehabilitation Technician DJC	I	31	29.52%
Administrative Assistant 1	H	52	28.11%
P&R Ranger	J	16	25.40%
Cook Senior	H	11	25.00%
Vocational Rehabilitation Assistant	I	10	25.00%
IT Operations & Support Analyst I	K	15	24.59%
Workforce Consultant	J	29	24.17%
Financial Specialist Senior	L	24	24.00%
Agriculture Investigator Senior	K	12	23.08%
Transportation Technician Senior	J	13	22.41%
Human Resource Business Partner III	M	12	22.22%
Human Services Program Specialist	M	18	21.95%
Administrative Assistant 2	I	29	21.64%

Jobs with Highest Turnover Continued

CLASS TITLE	PAY GRADE	SEPARATIONS	TURNOVER RATE
Grants/Contracts Officer	L	12	21.05%
Technical Records Specialist 2	I	72	20.57%

APPENDIX G: VACANCY RATES

The vacancy rate measures the percentage of vacant positions at a given state agency. Vacancy rates were calculated in the chart below using the number of vacant positions in June 2024. Overall vacancy rate at the end of the fiscal year was 8.8%.¹⁴

AGENCY NAME	BUDGETED FTP	COMBINED VACANT FTP	VACANCY RATE
TOTAL	15,278.57	1,347.78	8.8%
COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED	43.12	2.29	5%
COMMISSION OF PARDONS AND PAROLE	37.00	0.00	0%
COMMISSION ON THE ARTS	10.00	3.00	30%
CORRECTIONAL INDUSTRIES	41.00	4.00	10%
DEPARTMENT OF ADMINISTRATION	126.00	7.00	6%
DEPARTMENT OF AGRICULTURE	225.00	15.17	7%
DEPARTMENT OF COMMERCE	48.00	10.00	21%
DEPARTMENT OF CORRECTION	2,170.85	63.35	3%
DEPARTMENT OF ENVIRONMENTAL QUALITY	379.00	39.50	10%
DEPARTMENT OF FINANCE	72.00	2.00	3%
DEPARTMENT OF FISH AND GAME	547.00	22.00	4%
DEPARTMENT OF HEALTH AND WELFARE	2,996.94	209.32	7%
DEPARTMENT OF INSURANCE	70.50	7.00	10%
DEPARTMENT OF JUVENILE CORRECTIONS	409.00	34.00	8%
DEPARTMENT OF LABOR	702.58	232.58	33%
DEPARTMENT OF LANDS	355.27	41.63	12%
DEPARTMENT OF PARKS AND RECREATION	183.80	8.80	5%
DEPARTMENT OF WATER RESOURCES	170.00	28.00	16%
DIVISION OF CAREER TECHNICAL EDUCATION	55.00	2.00	4%
DIVISION OF FINANCIAL MANAGEMENT	22.00	3.00	14%
DIVISION OF HUMAN RESOURCES	161.00	15.00	9%
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES	267.20	14.40	5%
DIVISION OF VETERANS SERVICES	439.50	88.84	20%
DIVISION OF VOCATIONAL REHABILITATION	146.00	11.58	8%
ENDOWMENT FUND INVESTMENT BOARD	4.00	0.00	0%
IDAHO COMMISSION FOR LIBRARIES	35.50	3.75	11%
IDAHO COMMISSION ON AGING	14.00	0.00	0%
IDAHO COMMISSION ON HISPANIC AFFAIRS	3.00	0.00	0%
IDAHO MILITARY DIVISION	435.80	45.30	10%
IDAHO STATE HISTORICAL SOCIETY	59.00	6.00	10%
IDAHO STATE INDEPENDENT LIVING COUNCIL	4.00	0.00	0%

¹⁴ Vacancy rate data does not include agencies with continuously funded FTPs.

Vacancy Rate by Agency Continued

AGENCY NAME	BUDGETED FTP	COMBINED VACANT FTP	VACANCY RATE
IDAHO STATE LOTTERY	50.00	0.00	0%
IDAHO STATE POLICE	614.34	61.09	10%
IDAHO STATE RACING COMMISSION	3.00	2.00	67%
IDAHO TRANSPORTATION DEPARTMENT	1,592.00	45.50	3%
INDUSTRIAL COMMISSION	130.25	10.25	8%
JUDICIAL BRANCH	402.00	184.50	46%
LEGISLATIVE SERVICES OFFICE	74.00	5.00	7%
LEWIS-CLARK STATE COLLEGE	381.00	-7.85	-2%
LIEUTENANT GOVERNOR	3.00	1.50	50%
OFFICE OF ADMINISTRATIVE HEARINGS	4.00	0.00	0%
OFFICE OF DRUG POLICY	6.00	0.00	0%
OFFICE OF ENERGY AND MINERAL RESOURCES	11.00	1.00	9%
OFFICE OF INFORMATION TECHNOLOGY SERVICES	176.00	10.00	6%
OFFICE OF PERFORMANCE EVALUATIONS	8.00	1.38	17%
OFFICE OF SPECIES CONSERVATION	15.00	0.00	0%
OFFICE OF THE ATTORNEY GENERAL	228.00	18.67	8%
OFFICE OF THE GOVERNOR	21.00	4.00	19%
PUBLIC CHARTER SCHOOL COMMISSION	5.00	0.00	0%
PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO	81.00	8.00	10%
PUBLIC UTILITIES COMMISSION	48.00	3.33	7%
SECRETARY OF STATE	35.50	3.00	8%
SOIL AND WATER CONSERVATION COMMISSION	18.75	1.75	9%
STATE APPELLATE PUBLIC DEFENDER	26.00	5.00	19%
STATE BOARD OF EDUCATION	74.25	-0.75	-1%
STATE BOARD OF TAX APPEALS	4.00	0.00	0%
STATE BRAND INSPECTOR	41.42	5.58	13%
STATE CONTROLLER	115.00	8.16	7%
STATE LIQUOR DIVISION	261.00	14.75	6%
STATE TAX COMMISSION	440.00	27.00	6%
STATE TREASURER	28.00	1.50	5%
STEM ACTION CENTER	8.00	0.00	0%
SUPERINTENDENT OF PUBLIC INSTRUCTION	124.00	11.91	10%
WORKFORCE DEVELOPMENT COUNCIL	17.00	2.00	12%

APPENDIX H: AVERAGE SALARY INCREASE FY2025

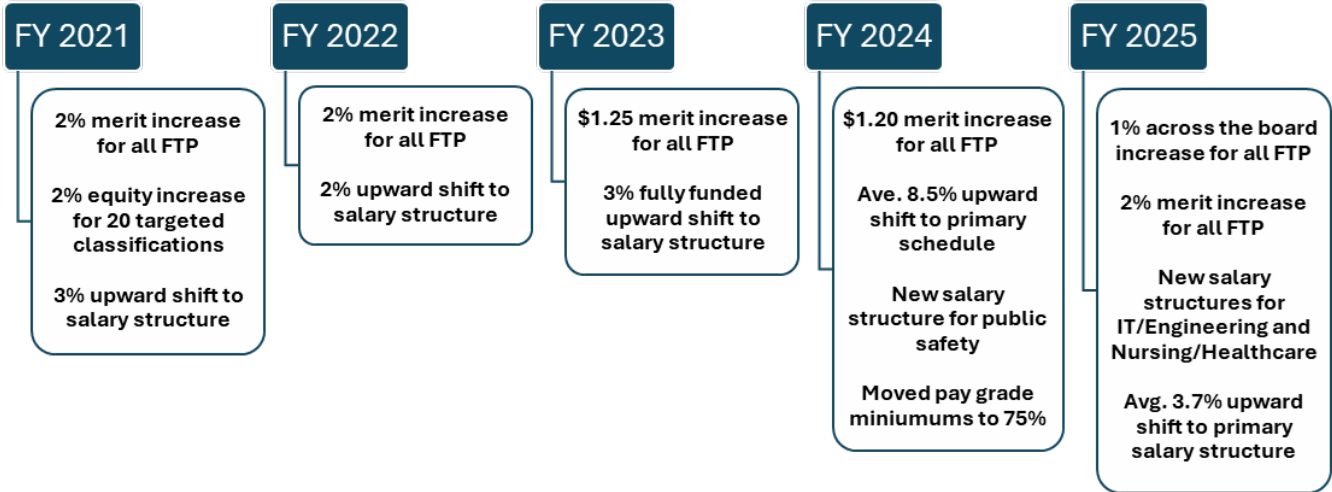
The following information from last year's CEC implementation is summarized by agency by average percent increase and average dollar increase received by employees and the date the agency CEC plan was implemented.

AGENCY NAME	AVERAGE INCREASE
STATEWIDE AVERAGE INCREASE	3.3%
ATTORNEY GENERAL	3.17%
BRAND INSPECTOR	3.14%
COMM-BLIND & VISUAL IMPAIR	2.99%
COMMISSION OF PARDONS AND PAROLE	3.24%
COMMISSION ON THE ARTS	4.35%
CORRECTIONAL INDUSTRIES	3.64%
DEPARTMENT OF AGRICULTURE	3.07%
DEPARTMENT OF COMMERCE	3.73%
DEPARTMENT OF CORRECTION	2.86%
DEPARTMENT OF ENVIRONMENTAL QUALITY	3.20%
DEPARTMENT OF FINANCE	3.22%
DEPARTMENT OF FISH & GAME	3.09%
DEPARTMENT OF INSURANCE	3.15%
DEPARTMENT OF LABOR	3.49%
DEPARTMENT OF LANDS	3.21%
DEPT - PARKS & RECREATION	3.01%
DEPT OF ADMINISTRATION	3.03%
DEPT OF HEALTH & WELFARE	3.21%
DEPT OF WATER RESOURCES	3.42%
DIV - FINANCIAL MANAGEMENT	3.40%
DIVISION OF HUMAN RESOURCES	3.20%
DIVISION OF VETERANS SERVICES	3.42%
DIV-OCCUPATIONAL & PROFESSIONAL LICENSES	3.14%
ENDOWMENT FND INVESTMENT BD	3.62%
HISPANIC COMMISSION	3.36%
HOUSE OF REPRESENTATIVES	1.71%
ID DIVISION OF CAREER TECHNICAL EDUCATION	3.00%
IDAHO COMMISSION FOR LIBRARIES	3.02%
IDAHO COMMISSION ON AGING	3.25%
IDAHO PUBLIC TELEVISION	3.06%
IDAHO STATE INDEPENDENT LIVING COUNCIL	2.94%
IDAHO STATE LOTTERY	2.88%
IDAHO STATE POLICE	3.37%
IDAHO STATE RACING COMMISSION	2.99%
IDAHO TRANSPORTATION DEPT	3.13%
INDUSTRIAL COMMISSION	3.07%
JUDICIAL BRANCH	-
JUVENILE CORRECTIONS	3.07%
LAVA HOT SPRINGS FOUNDATION	2.73%

Average Pay Increase by Agency Continued

AGENCY NAME	AVERAGE INCREASE
LEGISLATIVE SERVICES	8.23%
LEWIS-CLARK STATE COLLEGE	3.69%
LIEUTENANT GOVERNOR	3.01%
MILITARY DIVISION	7.47%
OFFICE OF ADMINISTRATIVE HEARINGS HB 08	3.50%
OFFICE OF BRD OF EDUCATION	2.89%
OFFICE OF DRUG POLICY	3.33%
OFFICE OF ENERGY AND MINERAL RESOURCES	3.35%
OFFICE OF INFORMATION TECHNOLOGY SERV	2.90%
OFFICE OF PERFORMANCE EVALUATIONS	-
OFFICE OF SPECIES CONSERVATION	3.07%
OFFICE OF THE GOVERNOR	2.92%
PUB EMPLOYEE RETIREMENT SYS	2.85%
PUBLIC CHARTER SCHOOL COMMISSION	3.04%
PUBLIC UTILITIES COMM	3.56%
SECRETARY OF STATE	2.97%
SENATE	3.70%
SOIL AND WATER CONSERVATION COMMISSION	2.95%
STATE APPELLATE PUBLIC DEFENDER	3.83%
STATE BOARD OF TAX APPEALS	3.24%
STATE CONTROLLER	4.31%
STATE HISTORICAL SOCIETY	2.37%
STATE LIQUOR DIVISION	2.88%
STATE PUBLIC DEFENSE COMMISSION	4.00%
STATE TAX COMMISSION	3.18%
STATE TREASURER	3.91%
STEM ACTION CENTER	2.47%
SUPT OF PUBLIC INSTRUCTION (DPT OF EDUC)	15.48%
VOCATIONAL REHABILITATION	2.98%
WORKFORCE DEVELOPMENT COUNCIL	3.29%

5-YEAR CEC HISTORY OVERVIEW



DETAILED 5-YEAR CEC HISTORY

FISCAL YEAR	DHR RECOMMENDATION	EXECUTIVE RECOMMENDATION	BUDGET LEGISLATIVE ACTION
FY 25	<p><u>DHR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Fund a 4.5% merit-based increase for all permanent positions; • Fund an additional 5.5% increase to positions in the new salary structures (IT/Engineering and Nursing/Healthcare); • Upward shift to the Primary and Public Safety salary structures of 3.7% and 5.8% respectively, with the exception of the minimum wage in pay grade D; • Additional salary structures for IT/Engineering and Nursing/Healthcare; • Fund the cost to move employees falling below their new pay grade minimum for positions assigned to the Primary, Public Safety, IT/Engineering, and Nursing/Healthcare structures in 2024; • Maintain current payline exceptions. • Maintain the current retirement and benefits package. 	<p><u>THE GOVERNOR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Fund a 3% merit-based increase for all permanent positions; • Upward shift to the Primary and Public Safety salary structures of 3.7% and 5.8% respectively, with the exception of the minimum wage in pay grade D; • Additional salary structures for IT/Engineering and Nursing/Healthcare; • Fund the cost to move employees falling below their new pay grade minimum for positions assigned to the Primary, Public Safety, IT/Engineering, and Nursing/Healthcare structures in 2024; • Maintain current payline exceptions. • Maintain the current retirement and benefits package. <p><u>THE LEGISLATURE'S JOINT CEC COMMITTEE RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Fund a 2% merit-based increase and a 1% cost-of-living adjustment (COLA) for all permanent positions; • Upward shift of the compensation schedule by an average of 3.7%, with the exception of the minimum wage in pay grade D; • Implement two (2) new salary structures for IT/Engineering and Nursing/Healthcare. • Fund the cost to move employees falling below their new pay grade minimum for positions assigned to the Primary, Public Safety, IT/Engineering, and Nursing/Healthcare structures in 2024; • Maintain current payline exceptions. • Maintain the current retirement and benefits package. 	<p><u>THE LEGISLATURE AUTHORIZED AND FUNDED:</u></p> <ul style="list-style-type: none"> • 2% merit-based increase and a 1% cost-of-living adjustment (COLA) for all permanent positions; • Upward shift to the salary structure by 3.7% on average, with the exception of the minimum wage in pay grade D; • Implement additional salary structures for IT/Engineering and Nursing/Healthcare; • Maintain current payline exceptions. • Maintain the current retirement and benefits package.

Detailed 5-Year CEC History Continued

<p>FY 24</p>	<p><u>DHR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Fund a 4% merit-based increase for all permanent positions; • Fund a 6% equity adjustment (in addition to the recommended merit) for public safety positions assigned to the new Public Safety Salary Structure implemented by DHR in 2023; • Fund the cost to move employees falling below their new pay grade minimum for positions assigned to the Core Salary Structure implemented by DHR in 2023. 	<p><u>THE GOVERNOR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Fund 3% merit-based increase for all permanent positions • Implementation of two (2) new salary structures for IT/Engineering and Nursing/Healthcare; • A 2% fully funded upwards shift of the salary structure; • Continuation of jobs on payline exception; • Maintenance of the current appropriated amount for health insurance per eligible full-time FTP. <p><u>THE LEGISLATURE'S JOINT CEC COMMITTEE RECOMMENDED:</u></p> <ul style="list-style-type: none"> • A 3% shift to the salary structure for classified employees; • Maintain all jobs on payline exception; • Funding of up to \$1.25 per hour for permanent employees based on merit; • Maintain the current employee benefit package. 	<p><u>THE LEGISLATURE AUTHORIZED AND FUNDED:</u></p> <ul style="list-style-type: none"> • \$1.20 per hour increase for all permanent employees to be distributed on the basis of merit at the discretion of agency heads and institution presidents, with the flexibility to distribute funding for recruitment and retention purposes in hard-to-fill and hard-to-retain positions; • An upward shift of the core compensation schedule by an average of 8.5% with the exception of the minimum wage in pay grade D; • An additional salary structure for public safety positions; • Moved pay grade minimums to 75% and maintaining the maximum of 150%. • Maintained current employee benefit package for FY23 with an increase to appropriation for the employer share of health benefits, for an increase of \$845 per FTP for health insurance.
<p>FY 23</p>	<p><u>DHR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Fund 5% total CEC for permanent positions, increasing the current salary structure by 2% fully funding all employee market adjustment for FY23; • Continuation of job classifications on pay line exception; • Budget at least a 3% merit-based salary increase; • Maintain funding for the employer cost of group insurance and retirement benefits; 	<p><u>THE GOVERNOR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Fund 3% merit increase for permanent state employees; • A 2% fully funded upwards shift of the compensation schedule; • Continuation of jobs on pay line exception; • Maintenance of the current appropriated amount for health insurance per eligible full-time FTP. <p><u>THE LEGISLATURE'S JOINT CEC COMMITTEE RECOMMENDED:</u></p> <ul style="list-style-type: none"> • A 3% shift to the salary structure for classified employees; • A 3% salary increase to all permanent positions; • Funding of \$1.25 per hour for permanent employees based on merit. 	<p><u>THE LEGISLATURE AUTHORIZED AND FUNDED:</u></p> <ul style="list-style-type: none"> • A 3% shift to the salary structure for classified employees; • A 3% salary increase to all permanent positions; • A \$1.25 per hour for permanent employees based on merit; • Continuation of jobs on pay line exception; • Maintain current employee health insurance benefit package with no significant changes in plan design; • Appropriation levels for FY23 increased from \$11,650 to \$12,500 per FTP, and a one-year holiday for employers that contribute to the PERSI-managed sick leave plan.

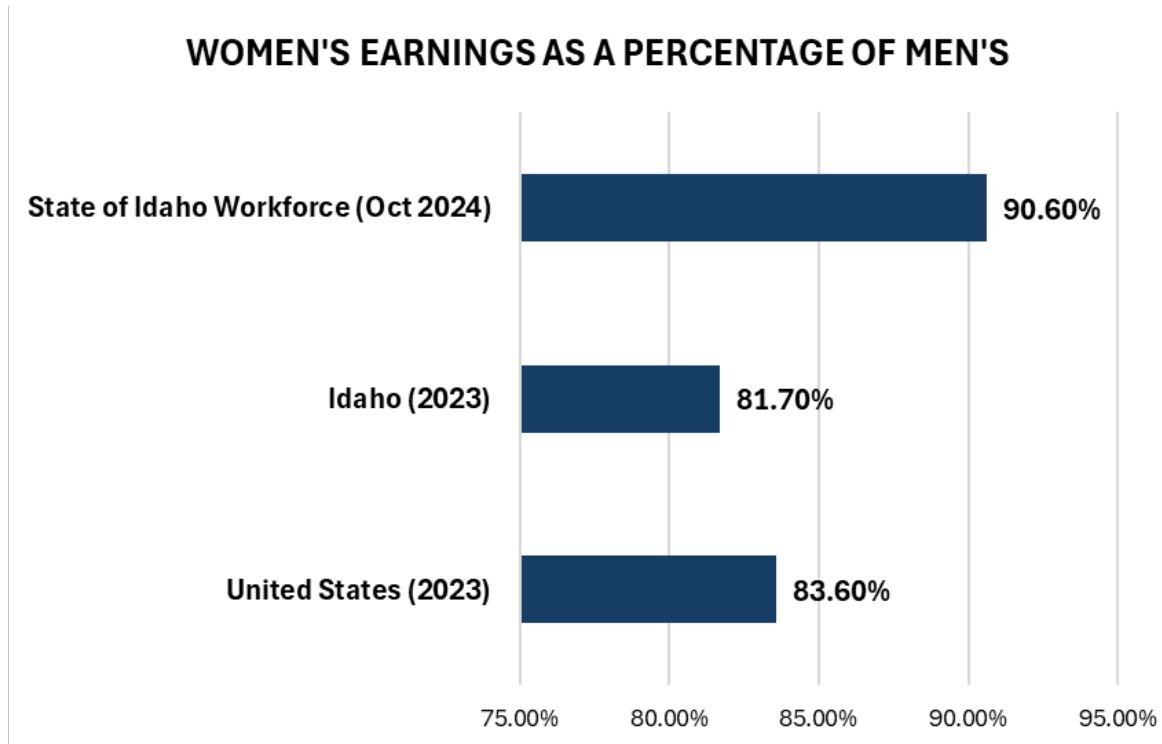
Detailed 5-Year CEC History Continued

FISCAL YEAR	DHR RECOMMENDATION	EXECUTIVE RECOMMENDATION	BUDGET LEGISLATIVE ACTION
FY 22	<p><u>DHR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Increase the current salary structure by at least 2% for FY22; • Continuation of job classifications on pay line exception; • Budget at least a 2% merit-based salary increase; • Maintain funding for the employer cost of group insurance and retirement benefits. 	<p><u>THE GOVERNOR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • A 2% merit increase for permanent state employees; • A 2% upwards shift of the compensation schedule; • Continuation of jobs on pay line exception; • Maintenance of the current appropriated amount for health insurance per eligible full-time FTP. <p><u>THE LEGISLATURE'S JOINT CEC COMMITTEE RECOMMENDED:</u></p> <ul style="list-style-type: none"> • The governor's recommendation. 	<p><u>THE LEGISLATURE AUTHORIZED AND FUNDED:</u></p> <ul style="list-style-type: none"> • A 2% merit increase for all permanent employees; • A 2% upwards shift of the compensation schedule; • Continuation of jobs on pay line exception was approved; • Maintain current appropriated amount for health insurance per eligible full-time FTP, and a one-year holiday for employers that contribute to the PERSI-managed sick leave plan.
FY 21	<p><u>DHR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • Increasing the current salary structure by at least 3% for FY21; • Continuation of job classifications on pay line exception; • Budget at least a 2% merit-based salary increase; • Maintain funding for the employer cost of group insurance and retirement benefits. 	<p><u>THE GOVERNOR RECOMMENDED:</u></p> <ul style="list-style-type: none"> • A 2% merit increase for permanent state employees; • A 3% upwards shift of the compensation schedule; • Continuation of jobs on pay line exception; • Maintenance of the current appropriated amount for health insurance per eligible full-time FTP; • A reduction to funding equivalent to reducing the sick leave rate from 0.65% to 0.0%. <p><u>THE LEGISLATURE'S JOINT CEC COMMITTEE RECOMMENDED:</u></p> <ul style="list-style-type: none"> • The governor's recommendation and added a 2% equity (not merit-based) for permanent employees in the 20 target classifications identified by DHR as most critical. 	<p><u>THE LEGISLATURE AUTHORIZED AND FUNDED:</u></p> <ul style="list-style-type: none"> • A 2% merit increase for all permanent employees; • A 2% equity (not merit-based) for permanent employees in the 20 target classifications identified by DHR as most critical; • A 3% upwards shift of the compensation schedule; • Continuation of jobs on pay line exception; • Maintain current appropriated amount for health insurance per eligible full-time FTP, and a reduction to funding equivalent to reducing the sick leave rate from 0.65% to 0.0%.

APPENDIX J: EQUAL PAY DATA

The following chart compares the State of Idaho's current workforce against national and state averages.

The State's full-time female workforce currently earns 90.6% of what the male workforce earns. This broad-level earnings comparison does not account for many factors that can be important in explaining earnings differences, such as job skills and responsibilities, work experience, and specialization. In 2023, females earned 83.6% of what males earned nationwide, and 81.7% in Idaho, according to the U.S. Bureau of Labor Statistics.¹⁵



DHR complies with Idaho Code §44-1702 and the federal Equal Pay Act (EPA) in its implementation of the State's compensation program aimed to address female employees being paid less than male employees for carrying out equal work.

¹⁵ "Highlights of women's earnings in 2021," March 2023, U.S. Bureau of Labor Statistics: <https://www.bls.gov/opub/reports/womens-earnings/2021/>

HISTORY OF SALARY SAVINGS

In January 2015, the Joint Legislative Oversight Committee (JLOC) asked the Office of Performance Evaluations (OPE) to quantify the extent to which agencies use salary savings as a compensation tool. Their [report](#) concluded the average estimated salary savings was 10.5% of total personnel appropriations for fiscal years 2006-2014. The report also found that agencies have the discretion to award targeted increases to employees; distribution of salary savings is inequitable based on variable turnover rates and the lack of uniformity in the way agencies budget for personnel costs; agencies that adhere to their budgets have little or no salary savings; and agencies cannot rely on salary savings for long-term planning.

The OPE report also provided several policy considerations, such as integration of statewide data systems to more precisely monitor and measure salary savings; incorporating additional funds for overtime and leave balance payouts in agency budgets; reviewing legislative intent in Idaho Code to ensure it aligns with today's legislative priorities; and additional funding strategies to address employee compensation needs.

During the 2021 Legislative Session, the Idaho Legislature passed Senate Bill 1051 amending Idaho Code §67-5309C(2) to include a requirement for DHR to report on the total amount of salary savings realized in the previous budget year and information regarding the dispensation of such funds, including but not limited to the amount that was reverted back, any funds used for ongoing employee raises, funds used for onetime employee stipends, and funds expended for any other purposes.

SOURCES OF SALARY SAVINGS

Salary savings provides a way to fund targeted employee compensation increases, especially in years when the Legislature does not appropriate a change in employee compensation (CEC). In years where no CEC was appropriated, on average, 11% of employees received ongoing salary increases for performance or market reasons and less than 1% of employees received one-time pay increases.

- Variation in salary savings creates challenges for agencies when planning for personnel expenditures. Because savings is heavily dependent on turnover and personnel appropriations, agencies may generate and use a large amount of savings in one year, and in the next year, they may generate none.

Salary savings are generated when an agency's personnel expenditures are less than their personnel cost (PC) appropriation for any given fiscal year. This can occur for several reasons, with the most common cause being turnover.

- One-Time Salary Savings: generated during the time it takes to refill a position following a separation.

- *Example: If it takes 60 days to hire for a \$20.00 an hour position, approximately \$6,400 is saved in one-time savings. Ongoing salary savings are generated when a position is filled at a lower salary.*
- Ongoing Salary Savings: generated when a position is filled at a lower salary.
 - *Example: If an employee retires earning \$40.00 an hour and their successor is hired at \$30.00 an hour, the agency has generated \$10.00 an hour in ongoing salary savings.*

USES FOR SALARY SAVINGS

Salary Savings are an important tool that allows for flexibility during the fiscal year for unplanned expenses, such as:

- Hiring temporary employees due to unplanned projects or high turnover/vacancy rates;
- Paying for vacation payouts and overtime expenses;
- Providing temporary pay increases or performance bonuses for employees taking on additional responsibilities;
- Providing permanent merit increases to employees due to pay premiums in the market; and/or,
- Transferring to operating or capital outlay, as needed, to pay for expenses not otherwise budgeted for.

Salary savings are primarily connected to turnover and personnel appropriation so agencies may vary greatly in their ability to generate savings from one year to the next. While turnover can generate salary savings, it can also cause the agency to incur unplanned expenditures with leave balance payouts, double fills (when determined necessary), and recruitment costs. Not all agencies are equal in their ability to generate salary savings.

FISCAL YEAR 2024 SALARY SAVINGS

To meet the requirements of Idaho Code §67-5309C(2), DHR worked with the State Controller's Office (SCO) to develop an overall report for agency personnel costs, expenditures, reversions, and savings.

During FY 2024, the State appropriated \$1.53 billion¹⁶ in personnel costs (all fund sources) to agencies for employees' total compensation (base salary plus benefits). Of that, \$1.4 billion was utilized for personnel expenditures and \$130 million was either transferred out of personnel (into operating or capital outlay), reverted to its original fund source (general, dedicated or federal) or reappropriated. Of the \$1.53 billion total in personnel costs, \$660 million (43%) were general funds and the rest were federal or dedicated. Of

¹⁶ The \$1.53 billion in personnel costs does not include Higher Ed funds that go to the institutions and the Public Health Districts have been excluded.

the \$660 million in general funds, \$10.7 million were transferred to operating or capital outlay and \$8.9 million were reverted to the general fund.

The detailed report can be found here: <https://dhr.idaho.gov/fy2024-salary-savings-report/>

The Salary Savings Report provides a high-level overview of agency personnel appropriations and expenditures. However, to fully understand an agency's budget, it is recommended to consult directly with the agency as there may be unaccounted for expenses in this report (such as if an agency used personnel appropriations to hire temporary employees at a higher rate of pay than previously budgeted for).

During Fiscal Year 2024, the State spent \$49 million in unbudgeted expenses, including: overtime, vacation pay outs, shift differential, on-call, regular hours held (law enforcement leave accrual payout), bonuses and the June health/dental insurance premium holiday using salary savings.

APPENDIX L: EMPLOYEE FEEDBACK

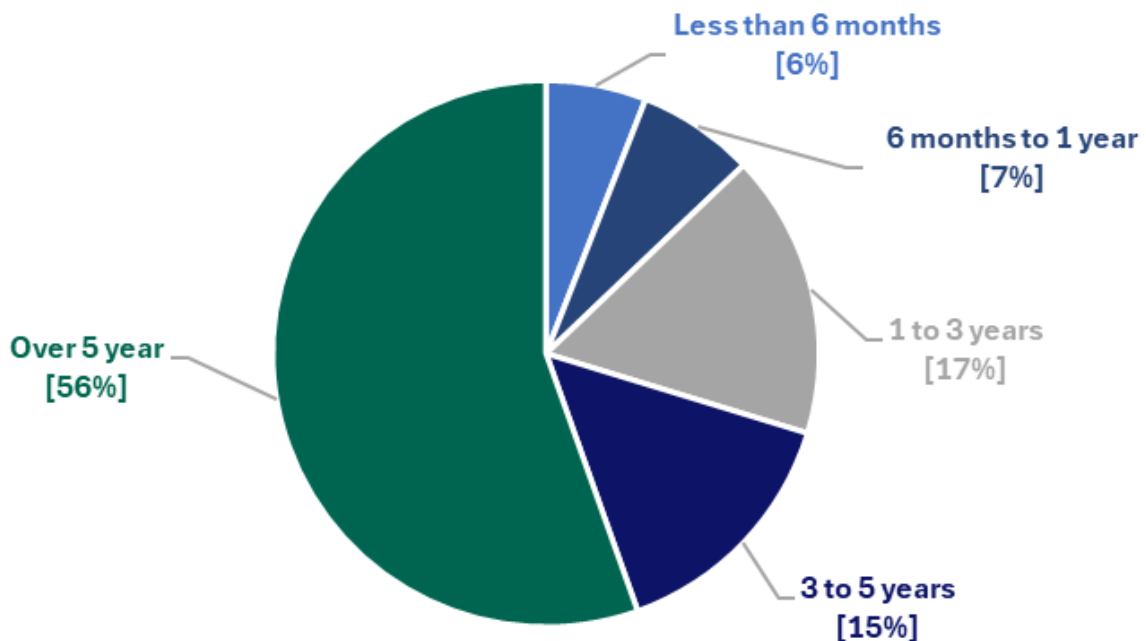
In July 2024, the Division of Human Resources conducted a statewide employee engagement survey across all executive branch agencies reporting to the Governor. The survey revealed strong employee engagement, particularly in areas like *Living the Values*, *Trust in Managers*, and *Respect*, each achieving over 80% positive responses. However, *Pay and Benefits* emerged as one of the lowest-rated categories, with only 31% of employees agreeing with statements such as “My pay is clearly linked to my performance” and “I am paid fairly for the work I do.”

The following highlights offer a snapshot of survey responses concerning employees’ intent to stay with the state, along with insights from comments on pay and benefits. In calendar year 2025, DHR will develop a new Exit Survey strategy, utilizing the same survey tool as the engagement survey.

FY 2025 ENGAGEMENT SURVEY DATA – INTENT TO STAY

Results of the FY 2025 employee engagement survey revealed that 13% of employees intend to remain with their agency for only one year or less and 17% intend to remain with their agency for only one to three more years.

EMPLOYEE ENGAGEMENT SURVEY: INTENT TO STAY



FY 2025 ENGAGEMENT SURVEY DATA – PAY AND BENEFITS

In FY 2023, in exit interview data, pay was rated as the top reason employees left the state. The FY 2025 employee engagement survey revealed many comments from employees highlighting the desire for better pay. Employees expressed concerns that current compensation does not align with market rates, leading to retention difficulties.

Areas GOING WELL related to pay and benefits:



STATEWIDE EFFORTS TO INCREASE WAGES

Employees appreciate that the state is actively working to improve compensation.



SUPPORT FOR EMPLOYEE BENEFITS & WELL-BEING

Employees shared gratitude for a supportive work environment and access to benefits.

Areas of IMPROVEMENT related to pay and benefits:



COMPETITIVE PAY

Many comments highlight the desire for better pay. Employees expressed concerns that current compensation does not align with the market rates, leading to difficulties in recruitment and retention.



WAGE COMPRESSION

Comments also addressed issues with wage compression, where employees with similar or lesser experience earn comparable salaries to those with more experience.



VALUING EMPLOYEE CONTRIBUTIONS

Employees emphasized the importance of recognizing and rewarding their contributions through appropriate compensation.

