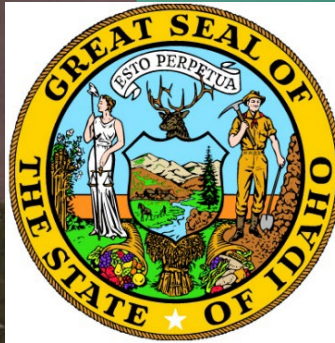


Compensation Market Analysis and Salary Structure Update State of Idaho

Findings and Recommendations Findings

November 15, 2023



The background of the slide is a photograph of the Idaho State Capitol building. The building is a large, classical-style structure with a prominent dome and columns. It is set against a sky with soft, colorful clouds, suggesting a sunset or sunrise. In the foreground, there is a green lawn and a paved path. A large, semi-transparent green overlay covers the left side of the image, where the text is placed.

1

Introduction



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 remuneration

- Grades range from entry-level clerical or trades jobs in Grade D through Director roles in Grade T

In 2022, Korn Ferry worked closely with DHR to develop updated salary ranges for classified positions to improve the market competitive position to enhance the ability to attract and retain employees in the fast-paced competitive environment

- A **Primary** salary structure was developed to accommodate the majority of classified jobs in the current pay grades
- A **Public Safety** structure was designed to improve the competitive position for critical police and correctional positions
- Structures for **Nursing** and **Technology/Engineering** were considered but not implemented in 2023

In this 2023 review of compensation, Korn Ferry will examine the internal administration of pay within the new structures and compare the current pay practice and policies to the external market to determine the need for future enhancements to the program

- In addition to the compensation analysis focused on base salaries, Korn Ferry has conducted a competitive analysis of benefits
- This analysis of benefits is a key piece of information in assessing the level of competitiveness desired for base salaries in light of the strong benefits package offered to State employees

This report details for full analysis of compensation and benefits to provide an overall assessment of the level of competitiveness at the State for total remuneration

2

Compensation Analysis – Primary Structure



Internal Equity – Primary Structure

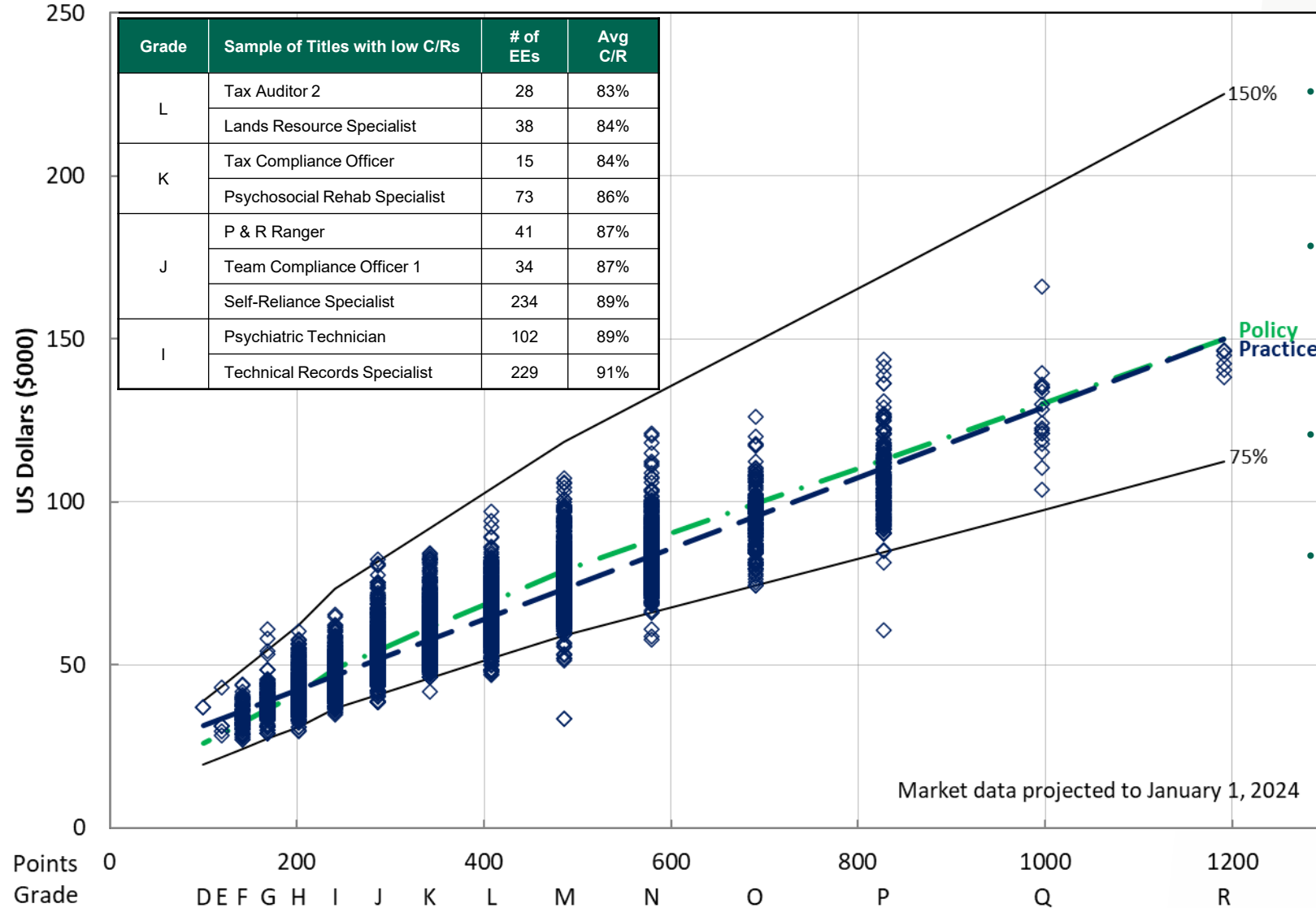
To assess the effectiveness of the State in administering pay within the salary ranges, Korn Ferry conducted an analysis of internal equity

- Internal equity assesses the relationship of base salary to the Grade in which each employee resides
- The graphs on the following pages reflect the salary for each employee within the respective Grade compared to the salary ranges in the Primary structure (Public Safety jobs are in a separate analysis)
 - Overall, the State has made good progress towards moving individual salaries toward the middle of the range, resulting in an overall compa-ratio of 95% for the 7,986 employees and 94% when removing the Technology/Engineering and Nursing employees
 - Technology and Engineering jobs are paid slightly higher in the ranges, with a compa-ratio of 99%
 - Nursing/Healthcare jobs also tend to be paid slightly higher in the range with an overall compa-ratio of 100%
 - *The analysis does not include the Physicians in Grade V*
- The State currently uses 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 114 employees are paid above this level for the Primary structure



State of Idaho

Current Base Salary Practice and Policy - Primary Structure Group



The graph reflects each of the 7,986 employees in the Primary 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”

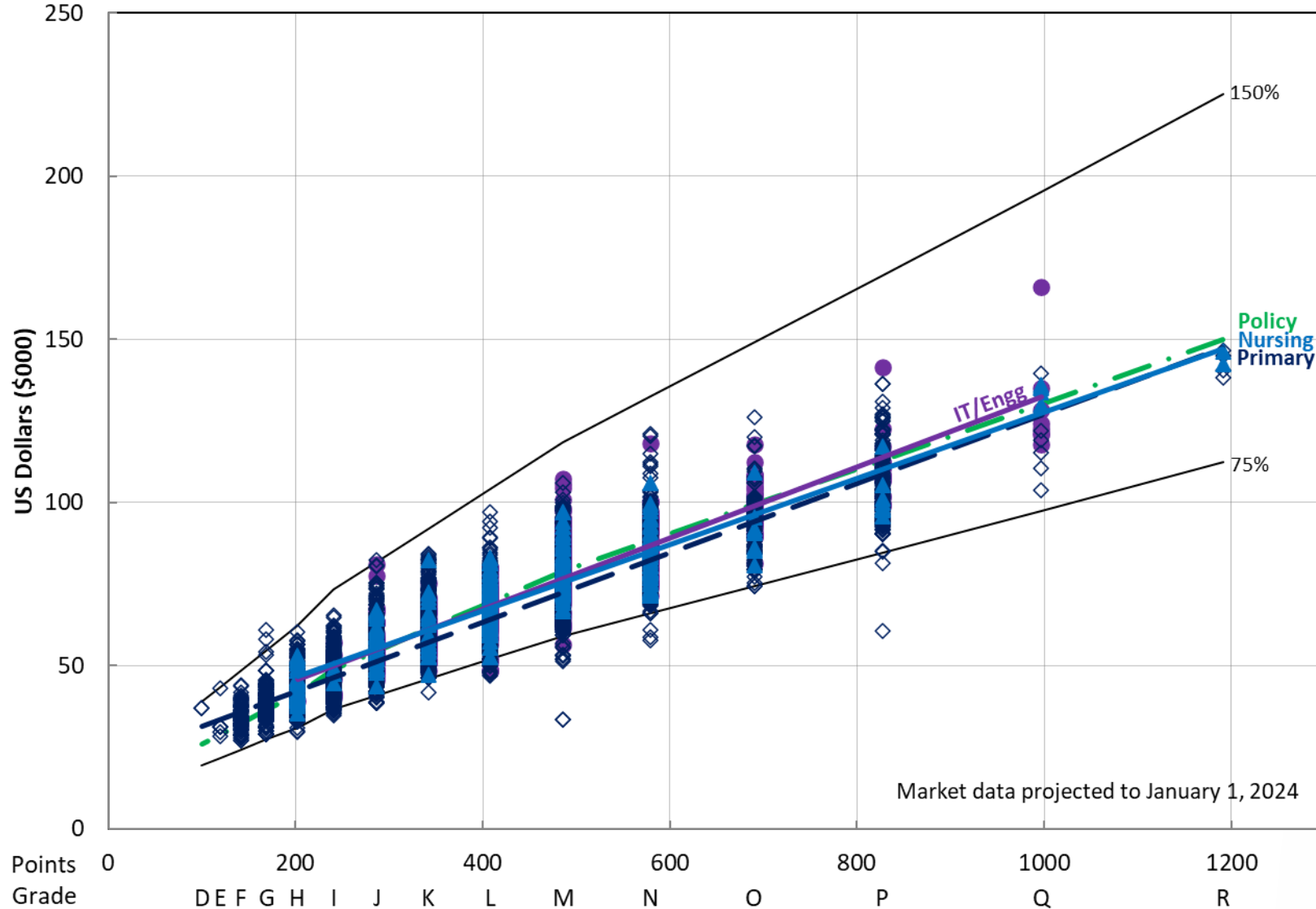
Only 75 employees fall below the range minimums, with a table showing some key outliers

While the maximum is set at 150% today, only 136 employees fall above a more typical 125% compa-ratio



State of Idaho

Current Base Salary Practice and Policy - By Function



- The graph reflects the pay practice for the Nursing and the Engineering/IT jobs to examine where these functions pay in relation to others
- On average, Technology/Engineering functions pay 5% higher than the aggregate practice for all jobs in this structure
- Nursing/Healthcare also pays about 5% higher than the aggregate practice



Internal Equity - Primary Structure (excluding Nursing/Tech/Eng)

The State implemented a salary structure for jobs in the primary functions/agencies, targeting towards the P25 of the national General market considering a 90% Boise cost-of-labor index

- The table reflects the average pay by Grade in relation to the current structure for all jobs excluding the Technology/Engineering and Nursing functions
- Average compa-ratio is 94% which reflects good progress from the initial 90% when implemented using both merit and equity adjustments to move salaries closer to the midpoint
- Average pay in the entry-level hourly Grades D through H is at or above the midpoints, as minimum wage pressure has driven pay for these jobs higher in recent years
- Compa-ratios for Grades I through M are lower, perhaps due to more turnover and less tenure in these roles as employees are promoted quickly

Grade	Avg Tenure/ Yrs
T	29.6
R	19.0
Q	13.9
P	13.2
O	12.4
N	11.2
M	9.3
L	8.7
K	6.5
J	7.5
I	6.5
H	5.3
G	3.9
F	3.8
E	4.7
D	0.9
Grand Total	7.8

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
T	\$164,507	\$131,250	\$175,000	\$262,500	94.0%
R	\$142,620	\$112,500	\$150,000	\$225,000	95.1%
Q	\$118,370	\$97,500	\$130,000	\$195,000	91.1%
P	\$105,990	\$84,750	\$113,000	\$169,500	93.8%
O	\$92,780	\$74,550	\$99,400	\$149,100	93.3%
N	\$83,020	\$66,225	\$88,300	\$132,450	94.0%
M	\$73,050	\$59,250	\$79,000	\$118,500	92.5%
L	\$64,620	\$52,050	\$69,400	\$104,100	93.1%
K	\$57,950	\$46,050	\$61,400	\$92,100	94.4%
J	\$51,760	\$40,950	\$54,600	\$81,900	94.8%
I	\$45,520	\$36,750	\$49,000	\$73,500	92.9%
H	\$41,360	\$31,125	\$41,500	\$62,250	99.7%
G	\$39,100	\$27,375	\$36,500	\$54,750	107.1%
F	\$33,720	\$24,300	\$32,400	\$48,600	104.1%
E	\$32,440	\$21,750	\$29,000	\$43,500	111.9%
D	\$37,020	\$19,500	\$26,000	\$39,000	142.4%



Internal Equity – Technology/Engineering in Primary Structure

When analyzing the current pay for jobs in Technology and Engineering roles, the overall compa-ratio within the Primary Structure is 99% for 624 employees

- The table reflects the average pay by Grade for the Technology and Engineering employees, indicating pay closer to Midpoint compared to other jobs on this structure

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
Q	\$129,574	\$97,500	\$130,000	\$195,000	99.7%
P	\$109,709	\$84,750	\$113,000	\$169,500	97.1%
O	\$99,167	\$74,550	\$99,400	\$149,100	99.8%
N	\$86,935	\$66,225	\$88,300	\$132,450	98.5%
M	\$79,259	\$59,250	\$79,000	\$118,500	100.3%
L	\$66,510	\$52,050	\$69,400	\$104,100	95.8%
K	\$59,341	\$46,050	\$61,400	\$92,100	96.6%
J	\$55,708	\$40,950	\$54,600	\$81,900	102.0%
I	\$46,592	\$36,750	\$49,000	\$73,500	95.1%
H	\$39,208	\$31,125	\$41,500	\$62,250	94.5%



Internal Equity – Nursing/Healthcare in Primary Structure

When examining the average pay for Nursing jobs in the Primary Structure, the overall compa-ratio is 100% for 581 employees

- The table reflects the compa-ratios by Grade, indicating average pay above Midpoint for many Grades
- This reflects the need to compete more aggressively with the private sector healthcare market for these critical jobs, which raises the average pay within the structure

Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
Q	\$144,477	\$97,500	\$130,000	\$195,000	111%
P	\$114,206	\$84,750	\$113,000	\$169,500	101%
O	\$90,762	\$74,550	\$99,400	\$149,100	91%
N	\$88,602	\$66,225	\$88,300	\$132,450	100%
M	\$79,182	\$59,250	\$79,000	\$118,500	100%
L	\$69,480	\$52,050	\$69,400	\$104,100	100%
K	\$59,458	\$46,050	\$61,400	\$92,100	97%
J	\$56,180	\$40,950	\$54,600	\$81,900	103%
I	\$47,091	\$36,750	\$49,000	\$73,500	96%
H	\$43,218	\$31,125	\$41,500	\$62,250	104%



External Competitiveness – Primary Structure

To assess the competitiveness of pay at the State, Korn Ferry has compared the current midpoints for each Grade in the Primary Structure and the average pay to two markets using graphs and tables on the following pages:

- **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
- **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
- When comparing to the market, Korn Ferry uses percentiles, with the State targeting the 25th Percentile of the private sector market considering the Boise cost-of-labor index of 90

Statistic	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 of 90	The Boise area has a cost-of-labor index of 90, which means that pay levels are approximately 10% below these national levels, on average



Salary Midpoint Competitiveness – Primary Structure

Compared to the regional Private-Sector market, Idaho's midpoints are close to the P25 for the entry-level Grades and further away (8%-17% below) for Grades K through T (8% below P25 in aggregate)

- This is typical positioning for State governments, as employees demand market pay rates for entry-level jobs while professionals and management roles tend to be more conservative, recognizing the other benefits and attributes of State employment

Compared to the Public-Sector market, the midpoints for Idaho are at or above P25 for the entry-level Grades and slightly below for professional and management Grades (2% below in aggregate)

Grade	Idaho Employees		Idaho Midpoint	Private Sector Market		Public Sector Market	
	# of EEs	% of EEs		Market P25	Idaho % Difference	Market P25	Idaho % Difference
T	1	0.0%	\$175,000	\$211,583	-17%	\$203,763	-14%
R	4	0.1%	\$150,000	\$168,892	-11%	\$164,492	-9%
Q	16	0.2%	\$130,000	\$147,502	-12%	\$145,244	-10%
P	187	2.3%	\$113,000	\$128,759	-12%	\$120,576	-6%
O	195	2.4%	\$99,400	\$113,654	-13%	\$106,767	-7%
N	580	7.3%	\$88,300	\$101,415	-13%	\$95,580	-8%
M	1194	15.0%	\$79,000	\$91,669	-14%	\$86,629	-9%
L	1503	18.8%	\$69,400	\$78,118	-11%	\$74,760	-7%
K	1012	12.7%	\$61,400	\$66,651	-8%	\$62,652	-2%
J	1352	16.9%	\$54,600	\$57,095	-4%	\$52,668	4%
I	736	9.2%	\$49,000	\$49,103	0%	\$46,648	5%
H	875	11.0%	\$41,500	\$42,327	-2%	\$40,210	3%
G	203	2.5%	\$36,500	\$36,984	-1%	\$35,135	4%
F	120	1.5%	\$32,400	\$33,800	-4%	\$32,110	1%
E	6	0.1%	\$29,000	\$31,205	-7%	\$29,645	-2%
D	2	0.0%	\$26,000	\$30,784	-16%	\$29,245	-11%
Overall	7986	100.0%			-7.8%		-2.3%



Average Salary Competitiveness – Primary Structure

Compared to the Private-Sector market, Idaho's average salaries range from P25 to well below P25

- The overall position is approximately 5% lower for actual pay than the midpoints

Compared to the Public-Sector market, average salaries for Idaho are above P25 for the entry-level Grades and fall below for professional and management Grades (6.4% below in aggregate)

Grade	Idaho Employees		Idaho Average Salary	Private Sector Market		Public Sector Market	
	# of EEs	% of EEs		Market P25	Idaho % Difference	Market P25	Idaho % Difference
T	1	0.0%	\$164,507	\$211,583	-22%	\$203,763	-19%
R	4	0.1%	\$142,620	\$168,892	-16%	\$164,492	-13%
Q	16	0.2%	\$127,236	\$147,502	-14%	\$145,244	-12%
P	187	2.3%	\$106,962	\$128,759	-17%	\$120,576	-11%
O	195	2.4%	\$94,950	\$113,654	-16%	\$106,767	-11%
N	580	7.3%	\$83,658	\$101,415	-18%	\$95,580	-12%
M	1194	15.0%	\$74,761	\$91,669	-18%	\$86,629	-14%
L	1503	18.8%	\$65,644	\$78,118	-16%	\$74,760	-12%
K	1012	12.7%	\$58,108	\$66,651	-13%	\$62,652	-7%
J	1352	16.9%	\$52,068	\$57,095	-9%	\$52,668	-1%
I	736	9.2%	\$45,539	\$49,103	-7%	\$46,648	-2%
H	875	11.0%	\$41,476	\$42,327	-2%	\$40,210	3%
G	203	2.5%	\$39,103	\$36,984	6%	\$35,135	11%
F	120	1.5%	\$33,716	\$33,800	0%	\$32,110	5%
E	6	0.1%	\$32,445	\$31,205	4%	\$29,645	9%
D	2	0.0%	\$37,024	\$30,784	20%	\$29,245	27%
Overall	7986	100.0%			-11.7%		-6.4%



External Competitiveness – Technology/Engineering Market

Using the current salary ranges for the Technology and Engineering jobs results in a less competitive position for the State when hiring for and retaining these professionals against the market for similar jobs

- Market premium for IT and Engineering jobs at P25 is about 10% on average, with the premium typically phased out by Grade Q as jobs become more “management” roles than technical individual contributors
- When comparing to technical jobs in the market, the State’s midpoints are well below the P25, indicating the need for a more competitive structure for these jobs

Grade	Average Pay	Current Midpoint	All Jobs Market P25	IT/Eng Market P25	IT/Eng Market Premium	Average Pay % from P25	Midpoint % from P25
Q	\$129,574	\$130,000	\$147,502	\$147,502	0%	-12%	-12%
P	\$109,709	\$113,000	\$128,759	\$135,197	5%	-19%	-16%
O	\$99,167	\$99,400	\$113,654	\$121,610	7%	-18%	-18%
N	\$86,935	\$88,300	\$101,415	\$110,543	9%	-21%	-20%
M	\$79,259	\$79,000	\$91,669	\$100,278	9%	-21%	-21%
L	\$66,510	\$69,400	\$78,118	\$85,929	10%	-23%	-19%
K	\$59,341	\$61,400	\$66,651	\$73,982	11%	-20%	-17%
J	\$55,708	\$54,600	\$57,095	\$63,946	12%	-13%	-15%
I	\$46,592	\$49,000	\$49,103	\$56,468	15%	-17%	-13%
H	\$39,208	\$41,500	\$42,327	\$49,099	16%	-20%	-15%



External Competitiveness – Nursing/Healthcare Market

Base salary midpoints for nurses and other healthcare jobs are based on the Primary Structure today

- The majority of the nursing jobs are paid below the P25 of the market based on job title comparisons in Korn Ferry's survey and NCASG
 - The LPN in Grade J is paid close to market P50 against the Korn Ferry and NCASG markets, with no need for increase in midpoint
 - The Nursing Assistants are paid very competitively against the market and do not require any adjustment
- Social Workers/Clinicians are paid in line with the healthcare market and NCASG for these jobs
- Pharmacist is paid well in comparison to the market; however, Korn Ferry recommends moving this job to Grade P to provide a salary range that better aligns with the market

Title	Grade	Average Pay	Current Midpoint	KF Market P25	KF Market P50	NCASG Market Average	Avg Pay % from P25 KF	MP % from P25 KF	Avg Pay % from P50 KF	MP % from P50 KF	Avg Pay % from NCASG	MP % from NCASG
Nursing Services Director	P	\$101,790	\$113,000	\$114,197	\$142,157	\$116,599	-11%	-1%	-28%	-21%	-13%	-3%
Pharmacist Clinical	P	\$133,494	\$113,000	\$118,288	\$130,498	\$125,174	13%	-4%	2%	-13%	7%	-10%
Nurse, Advanced Practice (Nurse Practitioner)	N	\$98,842	\$88,300	\$128,004	\$143,390	\$115,428	-23%	-31%	-31%	-38%	-14%	-24%
Nurse Registered Manager	N	\$88,602	\$88,300	\$98,698	\$114,468		-10%	-11%	-23%	-23%		
Nurse Registered Senior	M	\$80,505	\$79,000	\$88,375	\$111,441	\$94,060	-9%	-11%	-28%	-29%	-14%	-16%
Therapist	L	\$91,291	\$69,400	\$84,489	\$97,157	\$91,440	8%	-18%	-6%	-29%	0%	-24%
Nurse Registered	L	\$72,956	\$69,400	\$75,782	\$89,375	\$80,339	-4%	-8%	-18%	-22%	-9%	-14%
Child Welfare Social Worker 3/Clinician	L	\$70,334	\$69,400	\$76,184	\$89,020		-8%	-9%	-21%	-22%		
Child Welfare Social Worker 2	L	\$63,881	\$69,400	\$66,141	\$78,828	\$59,618	-3%	5%	-19%	-12%	7%	16%
Child Welfare Social Worker 1	K	\$52,811	\$61,400	\$58,434	\$69,878		-10%	5%	-24%	-12%		
Nurse Licensed Practical	J	\$56,180	\$54,600	\$50,251	\$58,593	\$57,228	12%	9%	-4%	-7%	-2%	-5%
Nursing Assistant Certified - Senior	I	\$47,091	\$49,000	\$33,342	\$37,321		41%	47%	26%	31%		
Nursing Assistant Certified	H	\$43,218	\$41,500	\$30,782	\$33,519	\$38,770	40%	35%	29%	24%	11%	7%



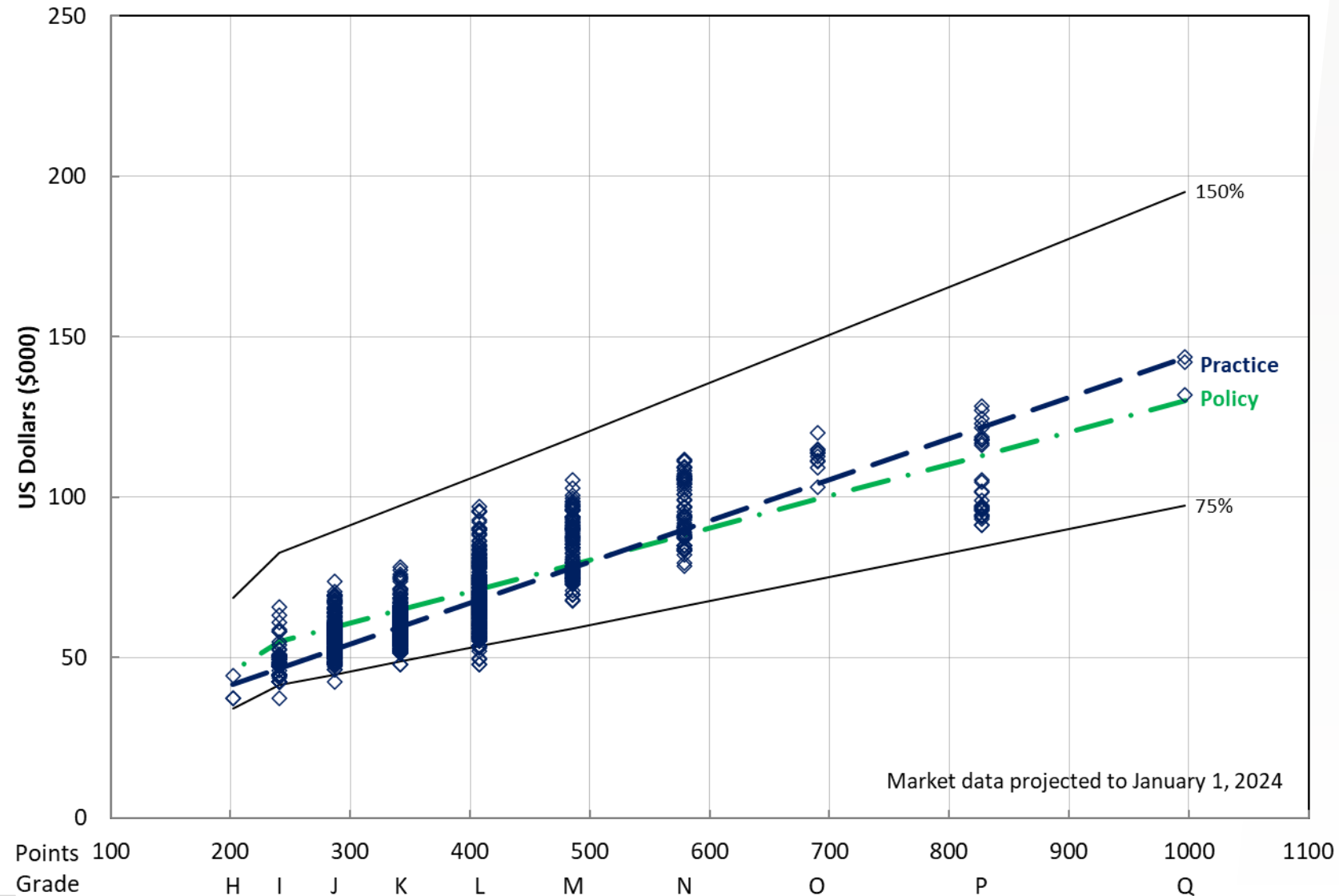
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Compensation Analysis – Public Safety Structure



State of Idaho

Current Base Salary Practice and Policy - Public Safety



- The average pay “practice” for the Public Safety jobs is below the midpoint for Grades H through L and then increases to above midpoint, indicating that entry-level hiring rates warrant improvement
- This may be the result of significant turnover or promotions in the lower grades
- Average compa-ratio is 92% of midpoint
- Only 18 employees fall above 125%, indicating a decrease to maximum is a viable option



Internal Equity - Public Safety Structure

The State implemented an updated salary structure for jobs in Public Safety in 2023, targeting towards market average of the NCASG 10-state region

- The table reflects the average pay by Grade in relation to the current midpoint and salary ranges, with 75% minimum and 150% maximum
- Average compa-ratio for the 1622 employees is 93% which reflects good salary increase movement from the initial 86% when implemented, with 10 falling below minimum and none falling above maximum
- Average pay for the entry-level Public Safety roles is quite low compared to this structure, reflecting less tenure in these roles

Title	Tenure	Grade	Average Pay	75% Minimum	Current Midpoint	150% Maximum	Average Compa-Ratio
Major	25.6	Q	\$139,207	\$97,500	\$130,000	\$195,000	107%
Captain	19.3	P	\$121,428	\$84,750	\$113,000	\$169,500	107%
Lieutenant	19.9	O	\$112,565	\$74,550	\$99,400	\$149,100	113%
Sergeant/Correctional Manager 2	16.3	N	\$95,329	\$66,225	\$88,300	\$132,450	108%
ISP Specialist/Correctional Lieutenant	14.7	M	\$83,241	\$59,250	\$79,000	\$118,500	105%
Trooper/Conservation Officer Senior/Correctional Sergeant	8.9	L	\$67,615	\$53,550	\$71,400	\$107,100	95%
Probation & Parole Officer Senior	7.9	K	\$58,406	\$48,750	\$65,000	\$97,500	90%
Correctional Officer	4.3	J	\$51,794	\$44,775	\$59,700	\$89,550	87%
Rehabilitation Technician	4.1	I	\$47,244	\$41,400	\$55,200	\$82,800	86%
Rehabilitation Tech Trainee	0.7	H	\$39,770	\$34,275	\$45,700	\$68,550	87%



External Competitiveness – Public Safety Structure

The table reflects a comparison to the NCASG market for States within Idaho's region using job titles

- As shown on the table, the midpoint for the entry level jobs (Grade H through K) are aligned with other states, but the structure for Grades L and above require more attention
- Trooper midpoint and average pay are low compared to the market, with this job being critical to the public safety structure
- ISP Sergeant and Lieutenant are paid well in relationship to the market, but the midpoints may warrant adjustment

Title	Survey Job Title	Grade	# of EEs	Current Average Pay	Current Midpoint	Current Compa-Ratio	NCASG Market Avg	Actual Pay % from Market Avg	MP % from Market Avg
Major	No match	Q	3	\$139,207	\$130,000	107%			
Captain	Highway Patrol Captain	P	10	\$121,428	\$113,000	107%	\$134,141	-9%	-16%
Lieutenant	Highway Patrol Lieutenant	O	10	\$112,565	\$99,400	113%	\$116,432	-3%	-15%
Sergeant	Highway Patrol Sergeant	N	45	\$97,204	\$88,300	110%	\$103,036	-6%	-14%
Correctional Manager 2	Correctional Captain	N	7	\$85,093	\$88,300	96%	\$91,782	-7%	-4%
Trooper	Highway Patrol Trooper	L	133	\$67,732	\$71,400	95%	\$84,953	-20%	-16%
<i>Trooper market data excl. WA state</i>							\$81,000	-16%	-12%
Conservation Officer Senior	Wildlife Officer/Game Warden	L	60	\$71,447	\$71,400	100%	\$69,479	3%	3%
Correctional Sergeant	Correctional Sergeant	L	100	\$65,159	\$71,400	91%	\$71,017	-8%	1%
Probation & Parole Officer Senior	Probation and Parole Officer	K	169	\$58,406	\$65,000	90%	\$68,115	-14%	-5%
Correctional Officer	Correctional Officer	J	633	\$51,794	\$59,700	87%	\$57,728	-10%	3%
Rehabilitation Technician	Youth Specialist	I	84	\$47,244	\$55,200	86%	\$53,629	-12%	3%
Rehabilitation Tech Trainee	No match	H	3	\$39,770	\$45,700	87%			
			1257					-11.0%	-1.0%



4

Recommendations



Recommended Salary Structure – Primary

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

- As shown in the table, proposed midpoint movements of 1% to 7.6% are recommended to continue modifying the structure and improving the competitive position in the market
- 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 90.7% using these new ranges, excluding Nursing and Technology/Engineering jobs

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	% change	% from P25	Resulting Compa-Ratio
V	\$225,000	\$168,750	\$225,000	\$337,500	0.0%	-25.0%	112%
U	\$200,000	\$153,750	\$205,000	\$307,500	2.5%	-14.7%	n/a
T	\$175,000	\$138,750	\$185,000	\$277,500	5.7%	-12.6%	76%
R	\$150,000	\$120,000	\$160,000	\$240,000	6.7%	-5.3%	89%
Q	\$130,000	\$104,550	\$139,400	\$209,100	7.2%	-5.5%	85%
P	\$113,000	\$90,975	\$121,300	\$181,950	7.3%	-5.8%	86%
O	\$99,400	\$80,100	\$106,800	\$160,200	7.4%	-6.0%	87%
N	\$88,300	\$71,250	\$95,000	\$142,500	7.6%	-6.3%	87%
M	\$79,000	\$61,875	\$82,500	\$123,750	4.4%	-10.0%	89%
L	\$69,400	\$54,000	\$72,000	\$108,000	3.7%	-7.8%	90%
K	\$61,400	\$47,325	\$63,100	\$94,650	2.8%	-5.3%	91%
J	\$54,600	\$41,775	\$55,700	\$83,550	2.0%	-2.4%	93%
I	\$49,000	\$37,125	\$49,500	\$74,250	1.0%	0.8%	92%
H	\$41,500	\$32,550	\$43,400	\$65,100	4.6%	2.5%	95%
G	\$36,500	\$28,650	\$38,200	\$57,300	4.7%	3.3%	103%
F	\$32,400	\$25,500	\$34,000	\$51,000	4.9%	0.6%	99%
E	\$29,000	\$22,875	\$30,500	\$45,750	5.2%	-2.3%	108%
D	\$26,000	\$20,550	\$27,400	\$41,100	5.4%	-12.2%	135%



Recommended salary structure – Technology and Engineering

Korn Ferry has created a salary structure for these technical job families to target towards P25 of General 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

Grade	Current Midpoint	Proposed 75% Minimum	Proposed Midpoint	Proposed 150% Maximum	IT vs primary	% change	% from P25	Resulting Compa-Ratio
Q	\$130,000	\$104,550	\$139,400	\$209,100	0%	7.2%	-5%	93%
P	\$113,000	\$93,900	\$125,200	\$187,800	3%	10.8%	-7%	88%
O	\$99,400	\$85,350	\$113,800	\$170,700	7%	14.5%	-6%	87%
N	\$88,300	\$78,375	\$104,500	\$156,750	10%	18.3%	-5%	83%
M	\$79,000	\$68,100	\$90,800	\$136,200	10%	14.9%	-9%	87%
L	\$69,400	\$59,400	\$79,200	\$118,800	10%	14.1%	-8%	84%
K	\$61,400	\$52,350	\$69,800	\$104,700	11%	13.7%	-6%	85%
J	\$54,600	\$46,425	\$61,900	\$92,850	11%	13.4%	-3%	90%
I	\$49,000	\$41,475	\$55,300	\$82,950	12%	12.9%	-2%	84%
H	\$41,500	\$37,350	\$49,800	\$74,700	15%	20.0%	1%	79%



Recommended salary structure – 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	\$130,000	\$104,550	\$139,400	\$209,100	0%	7.2%	-5%	103.6%
P	\$113,000	\$90,975	\$121,300	\$181,950	0%	7.3%	6%	94%
O	\$99,400	\$82,050	\$109,400	\$164,100	2%	10.1%	-8%	83%
N	\$88,300	\$74,850	\$99,800	\$149,700	5%	13.0%	-12%	89%
M	\$79,000	\$67,500	\$90,000	\$135,000	9%	13.9%	4%	88%
L	\$69,400	\$57,450	\$76,600	\$114,900	6%	10.4%	4%	91%
K	\$61,400	\$48,900	\$65,200	\$97,800	3%	6.2%	12%	91%
J	\$54,600	\$41,775	\$55,700	\$83,550	0%	2.0%	11%	101%
I	\$49,000	\$37,125	\$49,500	\$74,250	0%	1.0%	48%	95%
H	\$41,500	\$32,550	\$43,400	\$65,100	0%	4.6%	41%	100%
G	\$36,500	\$28,650	\$38,200	\$57,300	0%	4.7%	n/a	n/a



Recommended salary structure – Public Safety

To continue making progress in the Public Safety pay structure, the consultants recommend adjustments to salary ranges for 2024 to move closer to the market average for jobs in other States in the region

- The midpoints require increases ranging from 3.3% to 10.9% to compete with the average of the market for public safety roles in other states
- This results in a premium-priced structure ranging from 15% 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 Mkt	Resulting Compa-Ratio
Q	\$130,000	\$106,650	\$142,200	\$213,300	2.0%	9.4%		98%
P	\$113,006	\$93,150	\$124,200	\$186,300	2.4%	9.9%	-7%	86%
O	\$99,403	\$82,200	\$109,600	\$164,400	2.6%	10.3%	-6%	103%
N	\$88,296	\$73,425	\$97,900	\$146,850	3.1%	10.9%	1%	98%
M	\$78,998	\$64,950	\$86,600	\$129,900	5.0%	9.6%		97%
L	\$71,406	\$57,900	\$77,200	\$115,800	7.2%	8.1%	3%	88%
K	\$65,000	\$51,900	\$69,200	\$103,800	9.7%	6.5%	2%	86%
J	\$59,696	\$46,950	\$62,600	\$93,900	12.4%	4.9%	8%	83%
I	\$55,203	\$42,750	\$57,000	\$85,500	15.2%	3.3%	6%	83%
H	\$45,698	\$36,000	\$48,000	\$72,000	10.6%	5.0%		83%



All Recommended Structures

The table below shows the current salary range midpoints as well as the four recommended midpoint options

Grade	Current Midpoint	Primary	Public Safety	IT/Engineering	Nursing/ Healthcare	Public Safety % Premium	IT/Engineering % Premium	Nursing/ Healthcare % Premium
V	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	0.0%	0.0%	0.0%
U	\$200,000	\$205,000	\$205,000	\$205,000	\$205,000	0.0%	0.0%	0.0%
T	\$175,000	\$185,000	\$185,000	\$185,000	\$185,000	0.0%	0.0%	0.0%
R	\$150,000	\$160,000	\$160,000	\$160,000	\$160,000	0.0%	0.0%	0.0%
Q	\$130,000	\$139,400	\$142,200	\$139,400	\$130,000	2.0%	0.0%	0.0%
P	\$113,000	\$121,300	\$124,200	\$125,200	\$121,300	2.4%	3.2%	0.0%
O	\$99,400	\$106,800	\$109,600	\$113,800	\$109,400	2.6%	6.6%	2.4%
N	\$88,300	\$95,000	\$97,900	\$104,500	\$99,800	3.1%	10.0%	5.1%
M	\$79,000	\$82,500	\$86,600	\$90,800	\$90,000	5.0%	10.1%	9.1%
L	\$69,400	\$72,000	\$77,200	\$79,200	\$76,600	7.2%	10.0%	6.4%
K	\$61,400	\$63,100	\$69,200	\$69,800	\$65,200	9.7%	10.6%	3.3%
J	\$54,600	\$55,700	\$62,600	\$61,900	\$55,700	12.4%	11.1%	0.0%
I	\$49,000	\$49,500	\$57,000	\$55,300	\$49,500	15.2%	11.7%	0.0%
H	\$41,500	\$43,400	\$48,000	\$49,800	\$43,400	10.6%	14.7%	0.0%
G	\$36,500	\$38,200	\$38,200	\$38,200	\$38,200	0.0%	0.0%	0.0%
F	\$32,400	\$34,000	\$34,000	\$34,000	\$34,000	0.0%	0.0%	0.0%
E	\$29,000	\$30,500	\$30,500	\$30,500	\$30,500	0.0%	0.0%	0.0%



Impact of proposed salary structures

The table below shows the impact of the proposed structures for comparison. Overall beginning compa-ratio will be 89.7% for all groups combined, which reflects the need for internal salary adjustments in 2024 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	Public Safety	IT & Engineering	Nursing/ Healthcare	Total
Total Employees	6781	1622	624	581	9608
Current Payroll	\$400,844,787	\$100,032,587	\$47,469,074	\$40,685,798	\$589,032,246
Recommended Midpoints	\$441,894,800	\$115,275,100	\$55,016,900	\$44,738,700	\$656,925,500
Compa-Ratio	90.7%	86.8%	86.3%	90.9%	89.7%
# EEs Below New Minimum	165	88	39	7	299
% of EEs Below New Minimum	2.4%	5.4%	6.3%	1.2%	3.1%
\$s Below New Minimum	\$773,086	\$191,721	\$141,360	\$15,099	\$1,121,266
Below New Min as % of Payroll	0.19%	0.19%	0.30%	0.04%	0.19%
# 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	\$4,792	\$0	\$0	\$0	\$4,792
Above New Max as % of Payroll	0.00%	0.00%	0.00%	0.00%	0.00%



5

Benefits Market Competitiveness



Benefits Market Competitiveness

Similar to compensation, the benefits at the State have been compared to the two regional markets for both the Private Sector and Public Sector

Benefit Area	Idaho vs. Private Sector Market		Idaho vs. Public Sector Market	
	2022	2023	2022	2023
Total Benefits	> P75	> P75	P50	~ P50
Retirement	> P75	> P75	~ P50	P50
Health Care	> P75	~ P75	P50	P25-P50
Disability	> P75	> P75	> P75	> P75
Life Insurance	~ P50	~ P50	> P75	> P75

- The State's current overall competitive market position for benefits is consistent with past years, falling highly competitive against the Private Sector and in line with market Median compared to other Public-Sector entities
 - The State did make changes to the medical plan provisions and premiums, which slightly reduced the ranking for the healthcare plans. Organizations in both markets are trending towards similar changes in the medical plans.
- Charts and tables in this section illustrate the State's market position and highlight the key drivers of the benefits program value for the State



Benefits Values compared to market

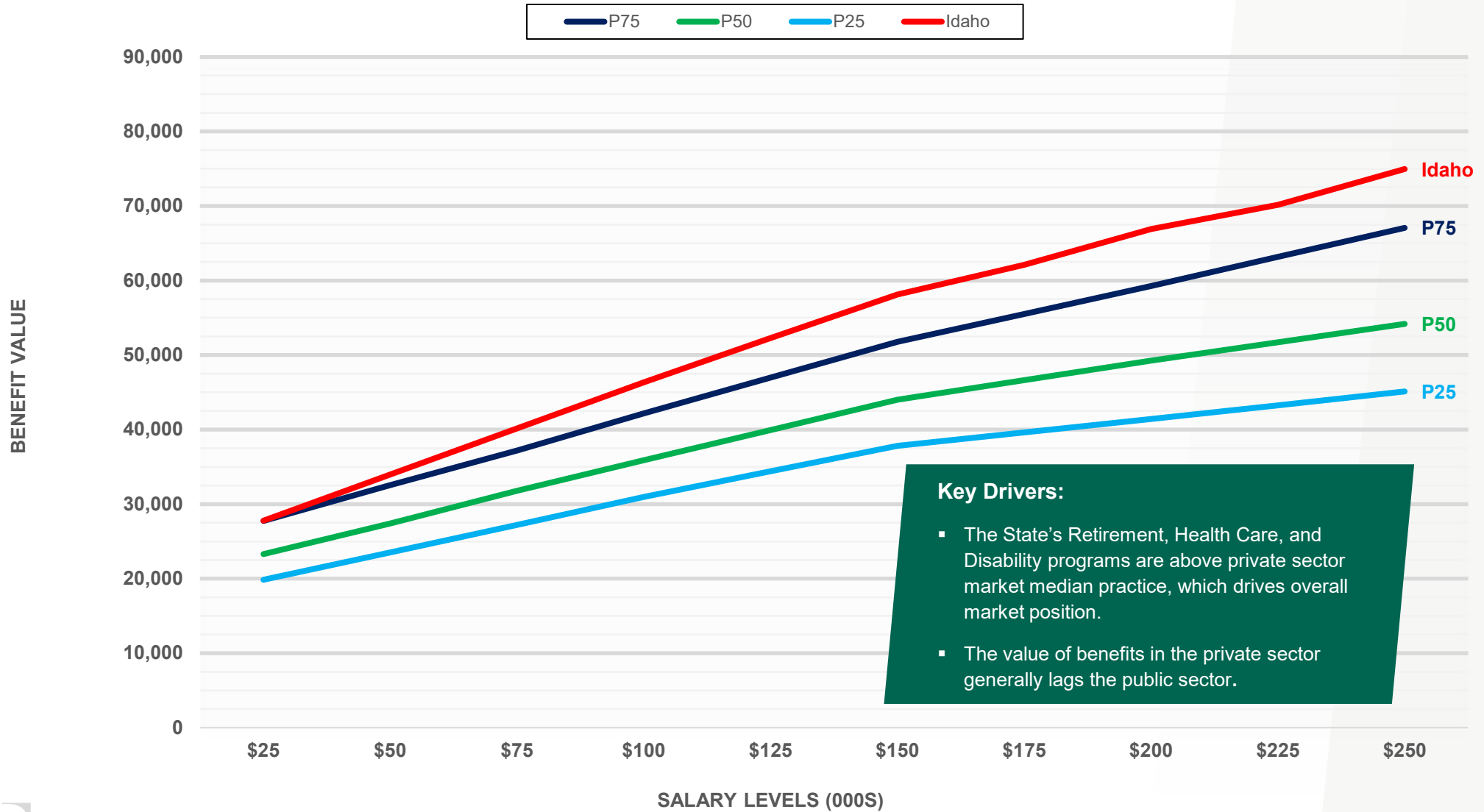
When comparing Idaho's benefits by Grade level, the State falls well above the Private-Sector market and slightly below the Median of the Public-Sector market

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

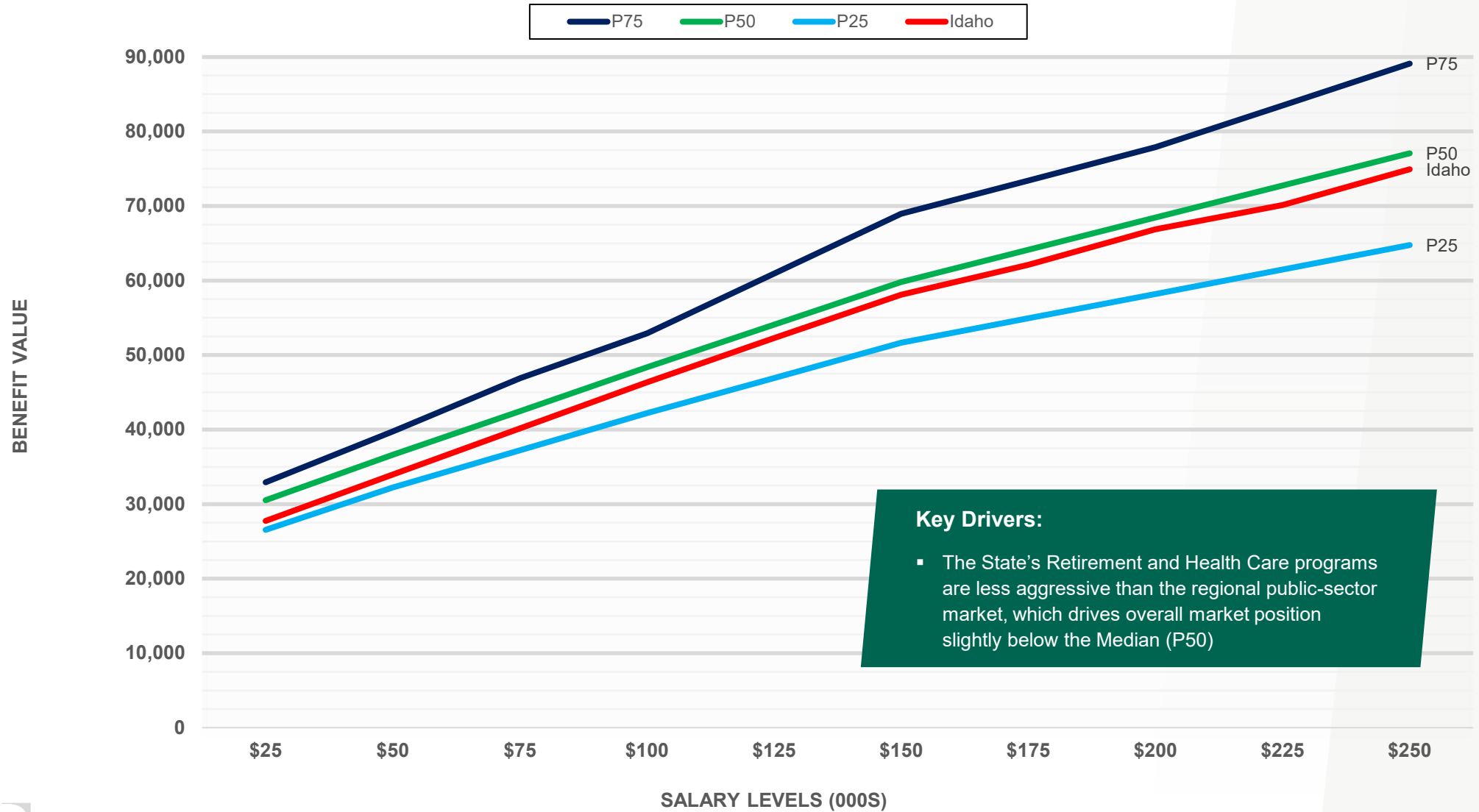
Grade	Idaho # of EEs	Idaho Current Benefits	Benefits Values			
			Private Sector Mkt P50	Public Sector Mkt P50	Idaho Benefits % from P50 Private Sector	Idaho Benefits % from P50 Public Sector
T	1	\$60,434	\$46,367	\$63,136	30.3%	-4.3%
R	4	\$56,395	\$42,810	\$58,123	31.7%	-3.0%
Q	16	\$52,810	\$40,311	\$54,599	31.0%	-3.3%
P	187	\$48,006	\$37,016	\$49,956	29.7%	-3.9%
O	195	\$45,102	\$35,058	\$47,168	28.6%	-4.4%
N	580	\$42,304	\$33,208	\$44,501	27.4%	-4.9%
M	1194	\$40,099	\$31,748	\$42,400	26.3%	-5.4%
L	1503	\$37,839	\$30,144	\$40,278	25.5%	-6.1%
K	1012	\$35,972	\$28,817	\$38,523	24.8%	-6.6%
J	1352	\$34,475	\$27,754	\$37,116	24.2%	-7.1%
I	736	\$32,857	\$26,662	\$35,546	23.2%	-7.6%
H	875	\$31,850	\$25,999	\$34,554	22.5%	-7.8%
G	203	\$31,262	\$25,612	\$33,975	22.1%	-8.0%
F	120	\$29,928	\$24,732	\$32,660	21.0%	-8.4%
E	6	\$29,613	\$24,525	\$32,350	20.7%	-8.5%
D	2	\$30,747	\$25,272	\$33,468	21.7%	-8.1%
Overall	7986	\$36,743	\$29,366	\$39,234	25.1%	-6.3%



Idaho vs. Private Sector - Total Benefits



Idaho vs. Public Sector - Total Benefits

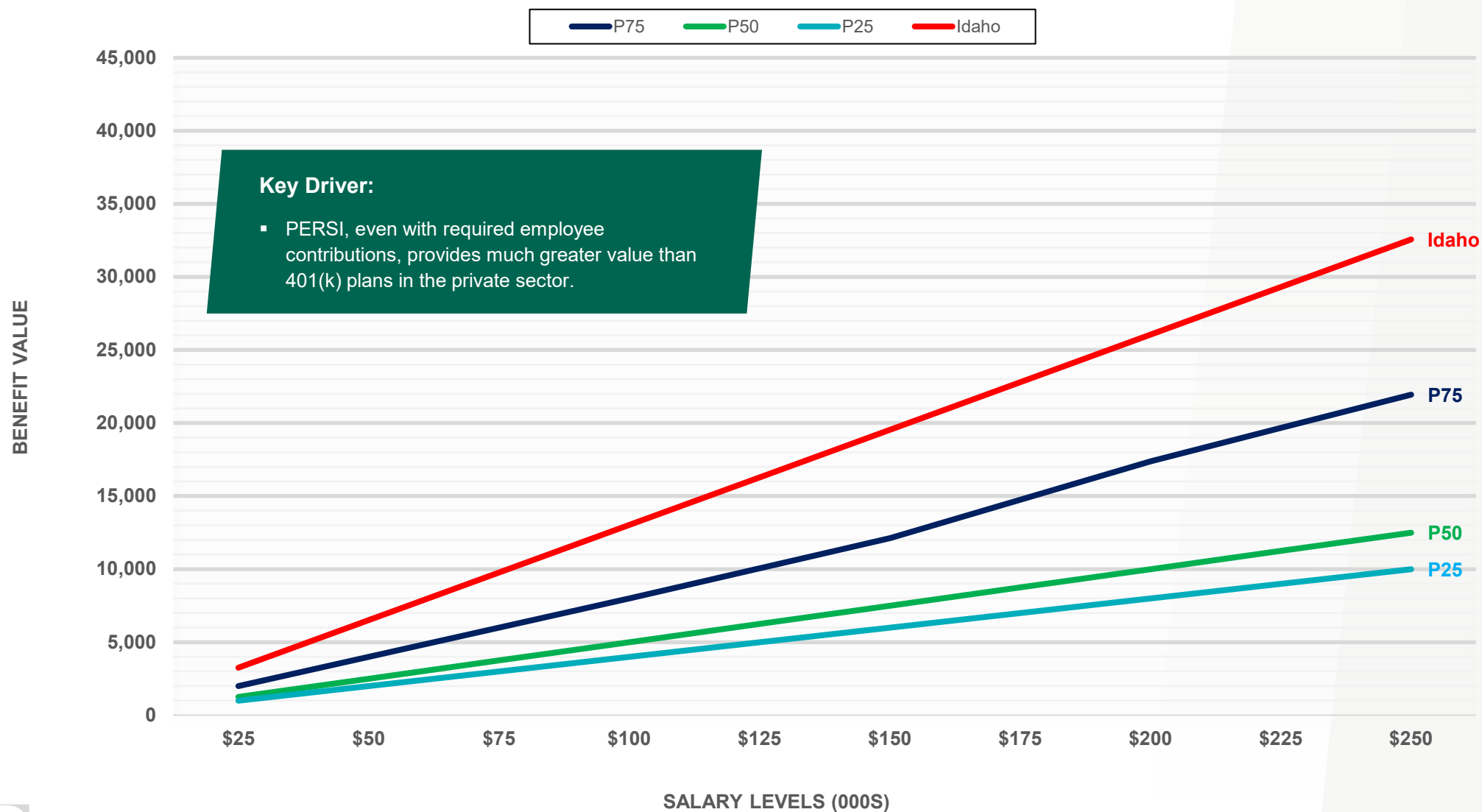


Benefits Review – Retirement

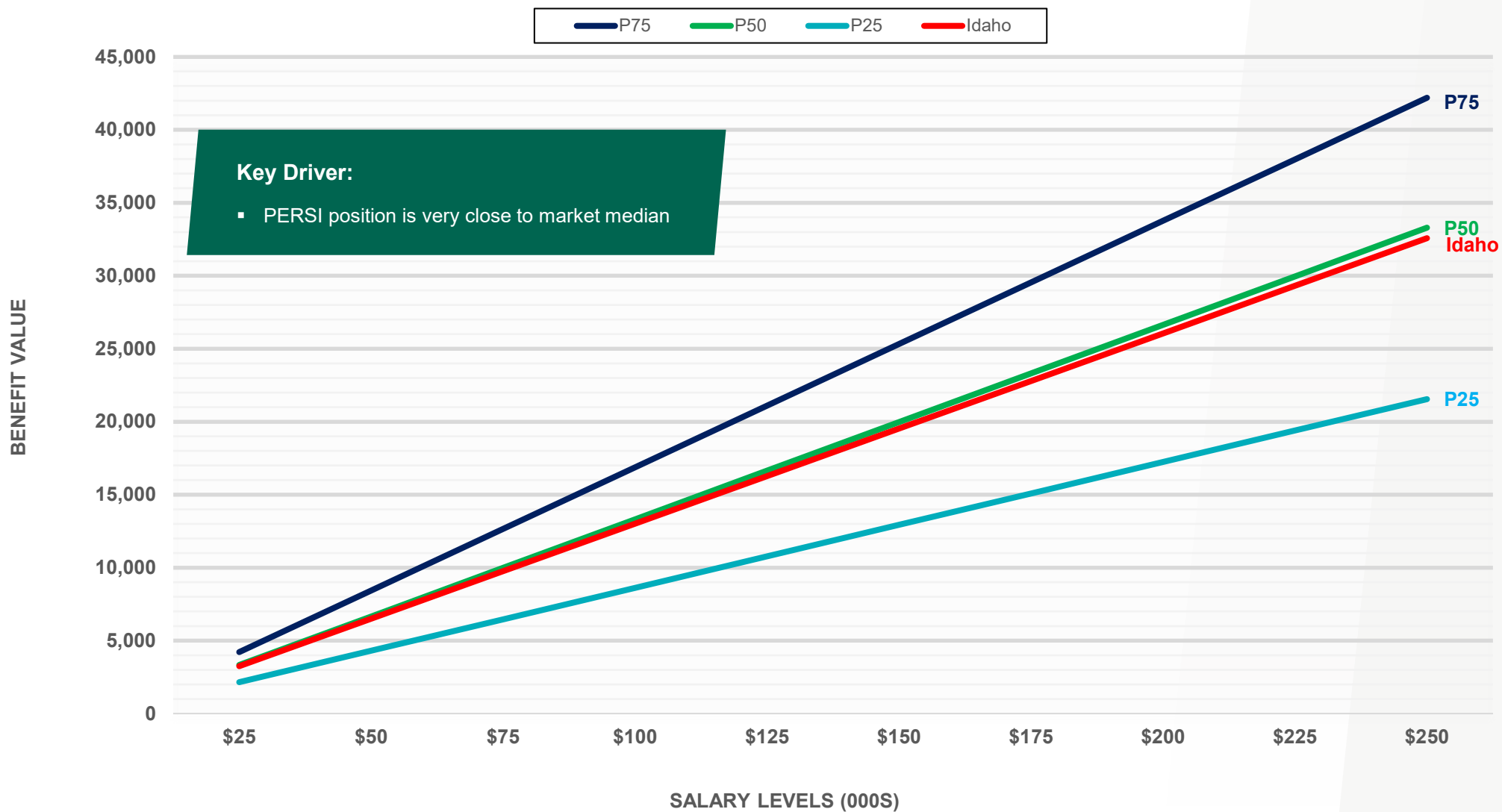
Retirement	Key Findings
Idaho	▪ The State continues to provide employees with a defined benefit (DB) retirement program through PERSI: • DB formula = 2% x highest 4 years pay x years of service – Employee contribution decreased from 7.16% to 6.71% – Fully vested after 5 years – Guaranteed COLA based 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	▪ Defined Benefit DB plans are not common in the Private Sector (only 9%), however, they remain very prevalent with the Public Sector (80%) ▪ 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	▪ The State's DB plan continues to be competitive when compared to the Private Sector, where DB plans are not prevalent
Public = P50	▪ The State's DB plan is at market median when compared to other Public Sector organizations.



Idaho vs. Private Sector - Retirement



Idaho vs. Public Sector - Retirement



Benefits Review – Health Care

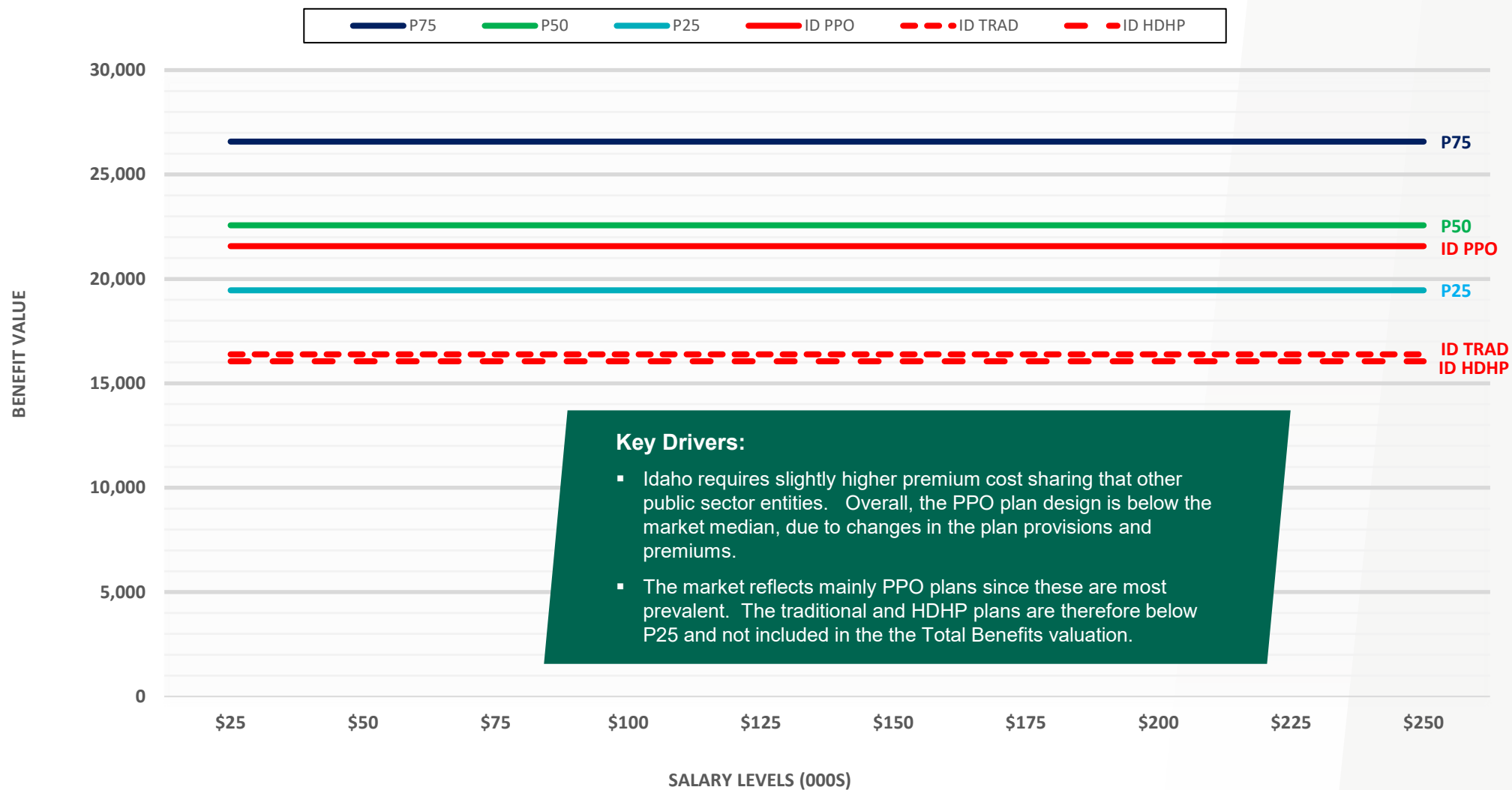
Health Care	Key Findings
Idaho	▪ The State of Idaho provides employees with three (3) Medical/Rx plan options: • The PPO is the most prevalent plan and valued in the total benefits analysis of this report. Employee premium contributions are 6% for single coverage and 29% for family coverage • To incent employees to choose the High Deductible Plan (HDHP), premiums for all enrolled employees were reduced and the family deductible was reduced to \$4,000. Also, a funded Health Savings Account and a Limited Purpose Flexible Spending Account to accompany the HSA was implemented so those employees in the HSA can still have access to tax-advantaged dollars for other health expenses • The Healthcare value is enhanced by the 2-month premium holiday recently provided to employees ▪ 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	▪ A PPO is the prevalent plan type in the Private Sector Market. Plan design features have remained consistent: • Median deductible of \$1,000/\$2,000, out-of-pocket max of \$3,500/\$7,000 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 • Median deductible of \$750/\$1,500, out-of-pocket maximum of \$3,500/\$7,000 and 15% coinsurance • Employees pay approximately 15-25% of medical premiums, 35% of dental and 100% of vision
Private = ~ P75	▪ The State plans had changes made to the plan provisions and premiums. 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	▪ 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

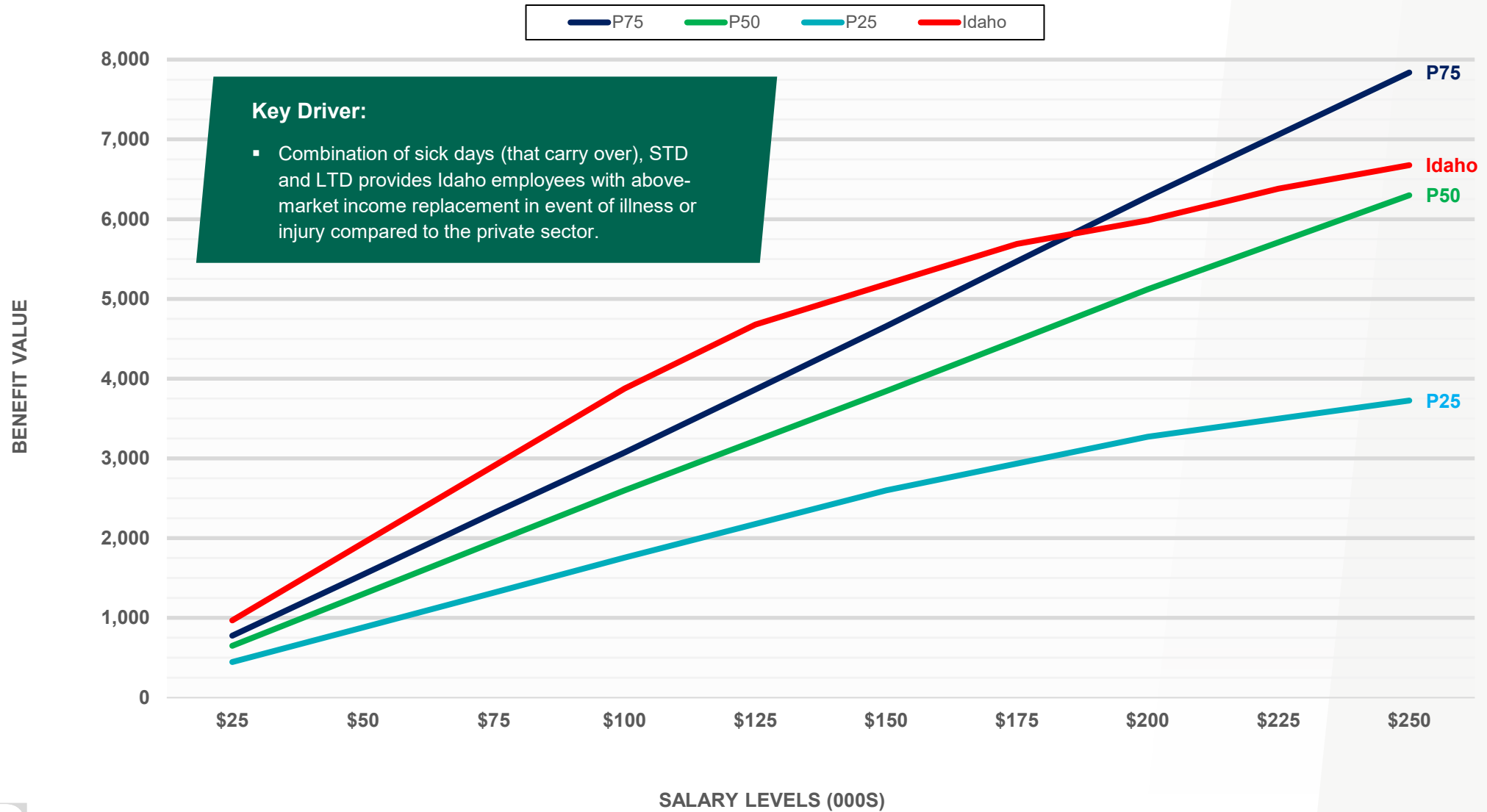


Benefits Review – Disability

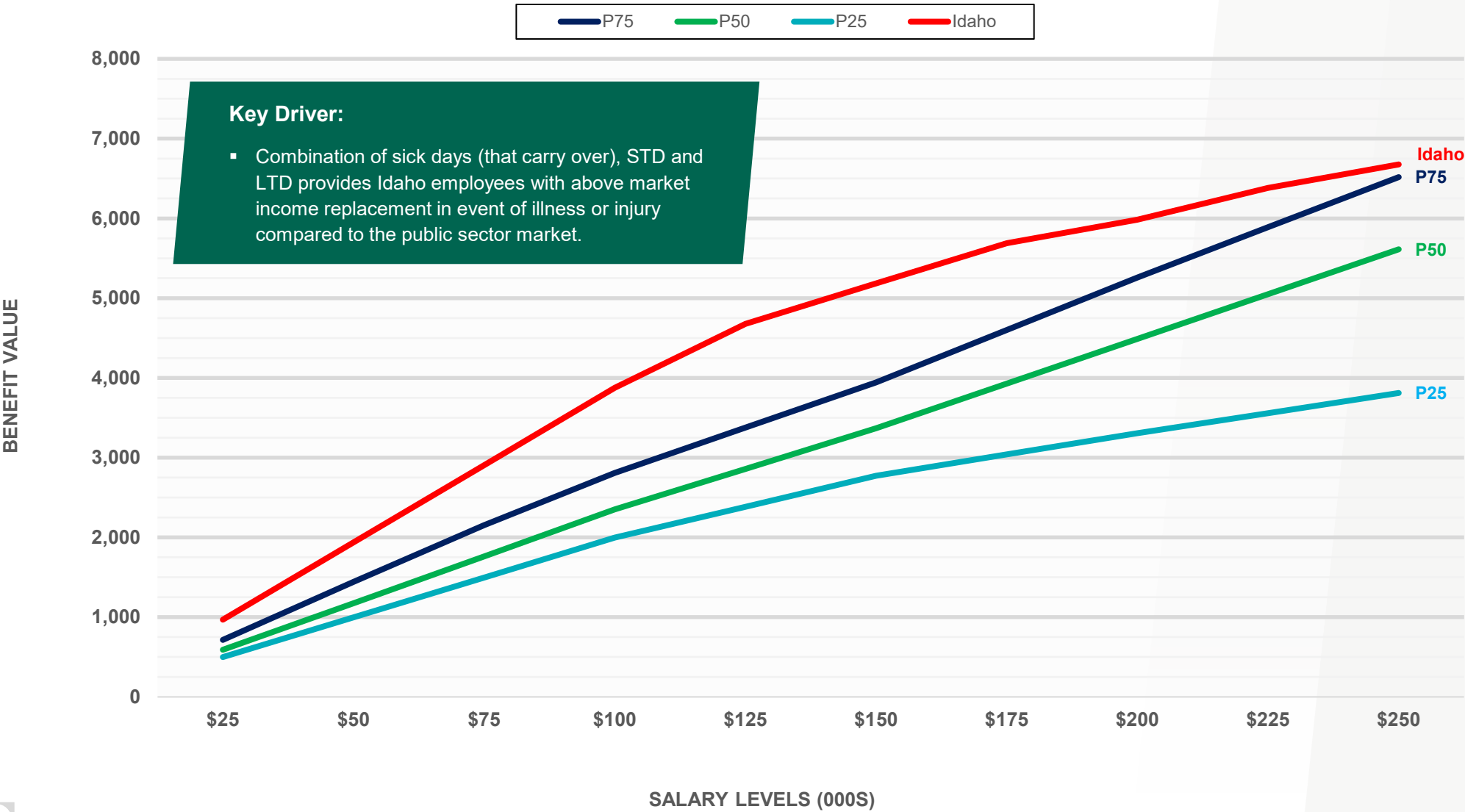
Disability	Key Findings
Idaho	- Sick Leave: State employees accrue sick pay (4 hrs per pay period; i.e. 12 days per year) with no limit on carryover onto the following year - By not limiting carryover, employees may be able to use their sick leave to help cover short-term illnesses/disability at 100% 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	- 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 - Monthly LTD maximums are higher in the private sector (\$10,000 at the median) than the public sector (\$6,000)
Private = > P75	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

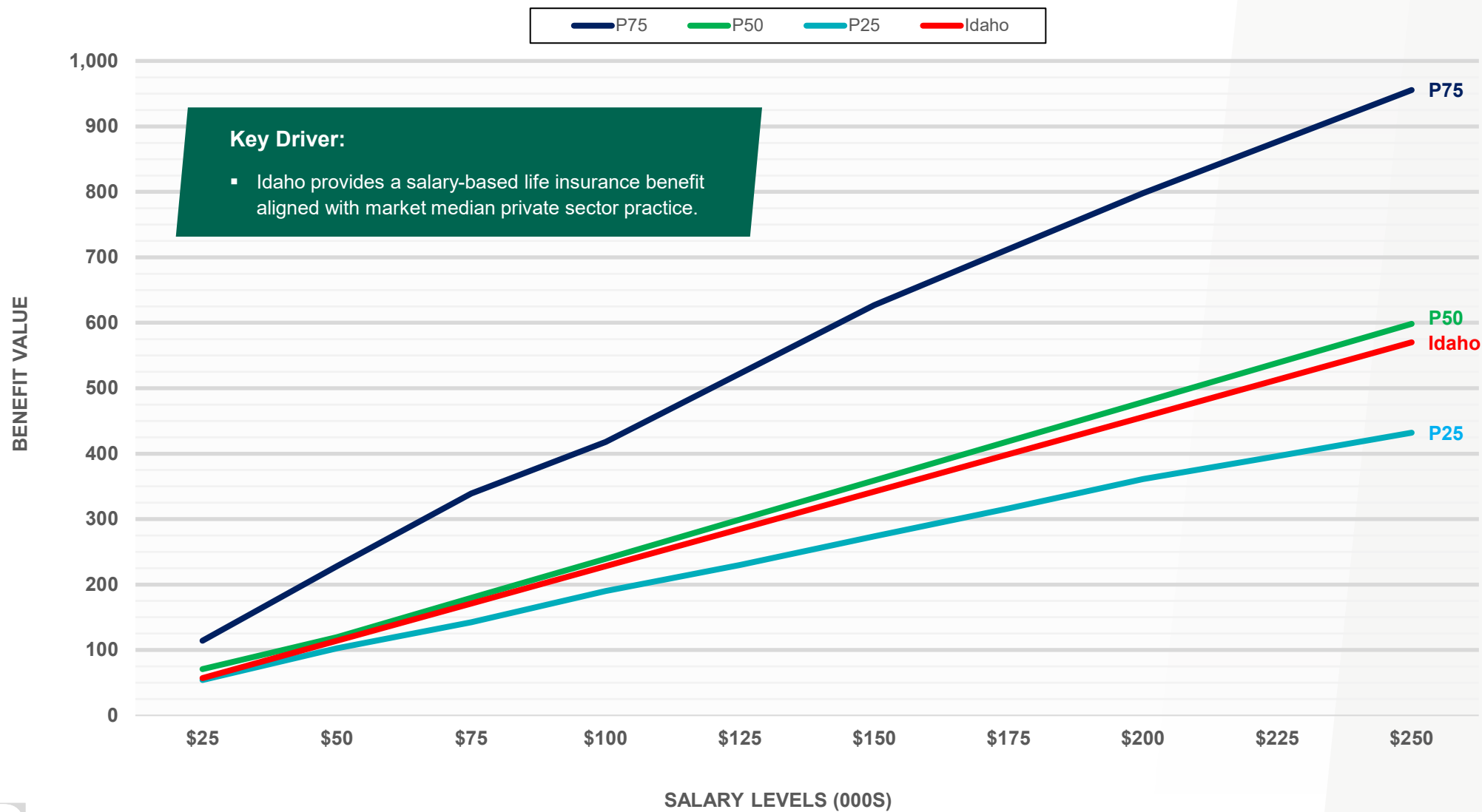


Benefits Review – Life Insurance

Life Insurance	Key Findings
Idaho	▪ The State provides employees with basic life and accidental death and dismemberment (AD&D) benefits of 1 times salary with no maximum • 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 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	▪ 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	▪ The State's benefit for life insurance is aligned with the Private Sector market median
Public = > P75	▪ 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



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.



Total Compensation compared to market P25 (on Midpoint)

The table below reflects Idaho's target total compensation (midpoint plus benefits value) by grade in comparison to the two markets

- The addition of the highly competitive benefits values to Idaho's midpoint improves the overall position for total compensation against the private-sector and public-sector markets, falling at or above P25 for both markets

Grade	Idaho Employees w/Total Compensation on Midpoint			Market Total Compensation			
	Idaho Current Midpoint	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P25	Public Sector Mkt P25	Idaho Total Comp % from P25 Private Sector	Idaho Total Comp % from P25 Public Sector
T	\$175,000	\$60,434	\$235,434	\$251,392	\$258,147	-6.3%	-8.8%
R	\$150,000	\$56,539	\$206,539	\$205,790	\$214,858	0.4%	-3.9%
Q	\$130,000	\$52,806	\$182,806	\$182,207	\$192,584	0.3%	-5.1%
P	\$113,000	\$47,829	\$160,829	\$160,589	\$163,946	0.1%	-1.9%
O	\$99,400	\$45,035	\$144,435	\$143,828	\$147,904	0.4%	-2.3%
N	\$88,300	\$42,221	\$130,521	\$129,872	\$134,455	0.5%	-2.9%
M	\$79,000	\$40,052	\$119,052	\$118,804	\$123,762	0.2%	-3.8%
L	\$69,400	\$37,787	\$107,187	\$103,901	\$110,067	3.2%	-2.6%
K	\$61,400	\$35,972	\$97,372	\$91,352	\$96,496	6.6%	0.9%
J	\$54,600	\$34,474	\$89,074	\$80,903	\$85,305	10.1%	4.4%
I	\$49,000	\$32,857	\$81,857	\$71,958	\$77,859	13.8%	5.1%
H	\$41,500	\$31,852	\$73,352	\$64,591	\$70,499	13.6%	4.0%
G	\$36,500	\$31,262	\$67,762	\$58,903	\$64,883	15.0%	4.4%
F	\$32,400	\$29,928	\$62,328	\$54,935	\$60,633	13.5%	2.8%
E	\$29,000	\$29,613	\$58,613	\$52,156	\$57,879	12.4%	1.3%
D	\$26,000	\$30,747	\$56,747	\$52,401	\$58,520	8.3%	-3.0%
Overall						6.6%	0.6%



Total Compensation compared to market P25 (on average pay)

The table below reflects Idaho's average total compensation (average pay plus benefits value) by grade in comparison to the two markets

- Similar to the target pay position, the addition of the highly competitive benefits values to Idaho's average base salary improves the overall position for total compensation against both markets, falling at the desired P25 position in both markets

Grade	Idaho Employees w/Total Compensation on Avg Pay			Market Total Compensation			
	Idaho Current Average Pay	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P25	Public Sector Mkt P25	Idaho Total Comp % from P25 Private Sector	Idaho Total Comp % from P25 Public Sector
T	\$164,507	\$60,434	\$224,941	\$251,392	\$258,147	-10.5%	-12.9%
R	\$142,620	\$56,395	\$199,015	\$205,705	\$214,741	-3.3%	-7.3%
Q	\$127,236	\$52,810	\$180,046	\$182,209	\$192,587	-1.2%	-6.5%
P	\$106,962	\$48,006	\$154,968	\$160,691	\$164,087	-3.6%	-5.6%
O	\$94,950	\$45,102	\$140,052	\$143,869	\$147,958	-2.7%	-5.3%
N	\$83,658	\$42,304	\$125,962	\$129,922	\$134,522	-3.0%	-6.4%
M	\$74,761	\$40,099	\$114,860	\$118,832	\$123,800	-3.3%	-7.2%
L	\$65,644	\$37,839	\$103,484	\$103,933	\$110,109	-0.4%	-6.0%
K	\$58,108	\$35,972	\$94,081	\$91,352	\$96,496	3.0%	-2.5%
J	\$52,068	\$34,475	\$86,543	\$80,904	\$85,306	7.0%	1.4%
I	\$45,539	\$32,857	\$78,397	\$71,958	\$77,859	8.9%	0.7%
H	\$41,476	\$31,850	\$73,326	\$64,591	\$70,498	13.5%	4.0%
G	\$39,103	\$31,262	\$70,365	\$58,903	\$64,883	19.5%	8.5%
F	\$33,716	\$29,928	\$63,643	\$54,935	\$60,633	15.9%	5.0%
E	\$32,445	\$29,613	\$62,057	\$52,156	\$57,879	19.0%	7.2%
D	\$37,024	\$30,747	\$67,771	\$52,401	\$58,520	29.3%	15.8%
Overall						3.7%	-2.2%



Total Compensation compared to market P50 (on Midpoint)

The table below reflects Idaho's target total compensation (midpoint plus benefits value) by grade in comparison to the two markets

- The overall position for total compensation is well below market P50

Grade	Idaho Employees w/Total Compensation on Midpoint			Market Total Compensation			
	Idaho Current Midpoint	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P50	Public Sector Mkt P50	Idaho Total Comp % from P50 Private Sector	Idaho Total Comp % from P50 Public Sector
T	\$175,000	\$60,434	\$235,434	\$314,557	\$297,831	-25.2%	-21.0%
R	\$150,000	\$56,539	\$206,539	\$249,618	\$253,517	-17.3%	-18.6%
Q	\$130,000	\$52,806	\$182,806	\$220,322	\$230,748	-17.0%	-20.8%
P	\$113,000	\$47,829	\$160,829	\$193,547	\$196,508	-16.8%	-18.1%
O	\$99,400	\$45,035	\$144,435	\$172,666	\$176,511	-16.3%	-18.1%
N	\$88,300	\$42,221	\$130,521	\$155,484	\$159,899	-16.0%	-18.3%
M	\$79,000	\$40,052	\$119,052	\$141,714	\$146,575	-16.0%	-18.7%
L	\$69,400	\$37,787	\$107,187	\$124,114	\$130,311	-13.6%	-17.7%
K	\$61,400	\$35,972	\$97,372	\$109,253	\$114,132	-10.9%	-14.7%
J	\$54,600	\$34,474	\$89,074	\$96,910	\$100,911	-8.1%	-11.7%
I	\$49,000	\$32,857	\$81,857	\$86,385	\$92,283	-5.2%	-11.3%
H	\$41,500	\$31,852	\$73,352	\$77,724	\$83,693	-5.6%	-12.4%
G	\$36,500	\$31,262	\$67,762	\$70,925	\$77,023	-4.5%	-12.0%
F	\$32,400	\$29,928	\$62,328	\$65,883	\$71,754	-5.4%	-13.1%
E	\$29,000	\$29,613	\$58,613	\$62,283	\$68,221	-5.9%	-14.1%
D	\$26,000	\$30,747	\$56,747	\$61,342	\$67,734	-7.5%	-16.2%
Overall						-12.0%	-15.8%



Total Compensation compared to market P50 (on average pay)

The table below reflects Idaho's average total compensation (average pay plus benefits value) by grade in comparison to the two markets

- The overall position for total compensation is well below market P50

Grade	Idaho Employees w/Total Compensation on Avg Pay			Market Total Compensation			
	Idaho Current Average Pay	Idaho Current Benefits	Idaho Current Total Comp	Private Sector Mkt P50	Public Sector Mkt P50	Idaho Total Comp % from P50 Private Sector	Idaho Total Comp % from P50 Public Sector
T	\$164,507	\$60,434	\$224,941	\$314,557	\$297,831	-28.5%	-24.5%
R	\$142,620	\$56,395	\$199,015	\$249,618	\$253,517	-20.3%	-21.5%
Q	\$127,236	\$52,810	\$180,046	\$220,322	\$230,748	-18.3%	-22.0%
P	\$106,962	\$48,006	\$154,968	\$193,547	\$196,508	-19.9%	-21.1%
O	\$94,950	\$45,102	\$140,052	\$172,666	\$176,511	-18.9%	-20.7%
N	\$83,658	\$42,304	\$125,962	\$155,484	\$159,899	-19.0%	-21.2%
M	\$74,761	\$40,099	\$114,860	\$141,714	\$146,575	-18.9%	-21.6%
L	\$65,644	\$37,839	\$103,484	\$124,114	\$130,311	-16.6%	-20.6%
K	\$58,108	\$35,972	\$94,081	\$109,253	\$114,132	-13.9%	-17.6%
J	\$52,068	\$34,475	\$86,543	\$96,910	\$100,911	-10.7%	-14.2%
I	\$45,539	\$32,857	\$78,397	\$86,385	\$92,283	-9.2%	-15.0%
H	\$41,476	\$31,850	\$73,326	\$77,724	\$83,693	-5.7%	-12.4%
G	\$39,103	\$31,262	\$70,365	\$70,925	\$77,023	-0.8%	-8.6%
F	\$33,716	\$29,928	\$63,643	\$65,883	\$71,754	-3.4%	-11.3%
E	\$32,445	\$29,613	\$62,057	\$62,283	\$68,221	-0.4%	-9.0%
D	\$37,024	\$30,747	\$67,771	\$61,342	\$67,734	10.5%	0.1%
Overall						-14.6%	-18.3%

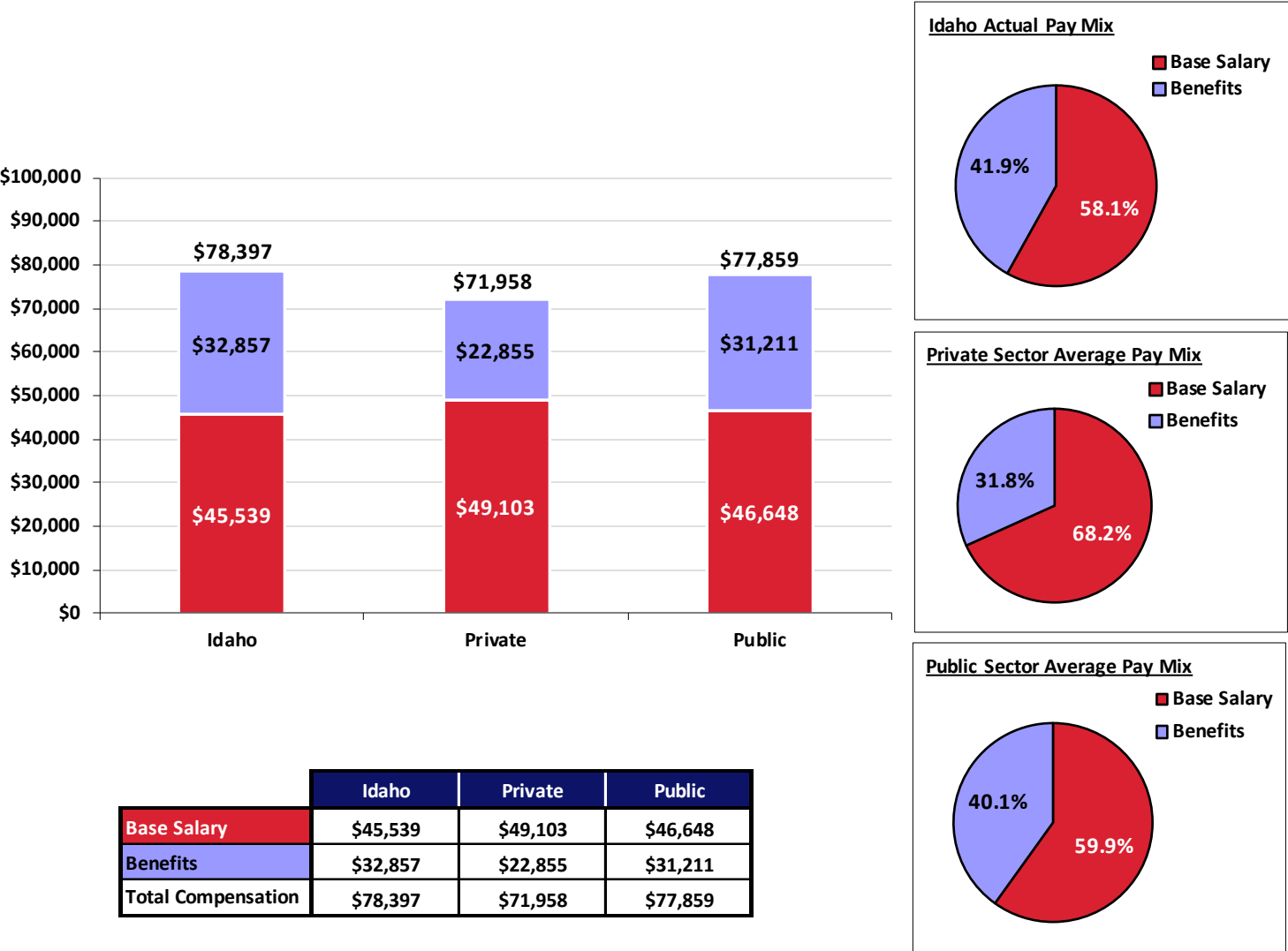


APPENDIX



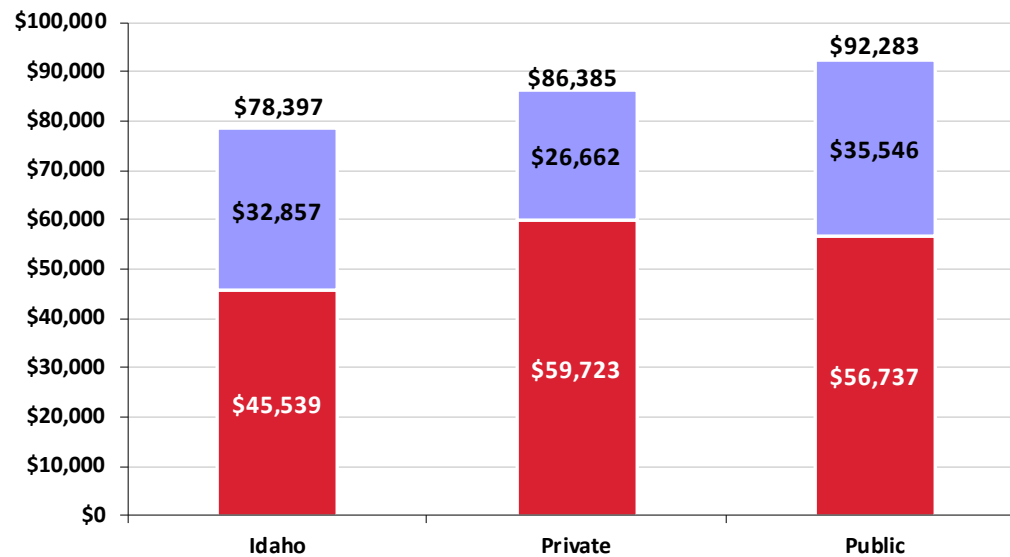
Total Compensation Market Competitiveness – P25

- Idaho vs. Private and Public Sector – Pay Grade I

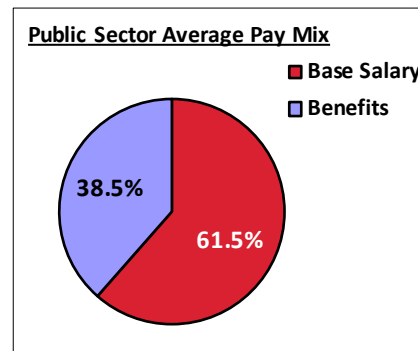
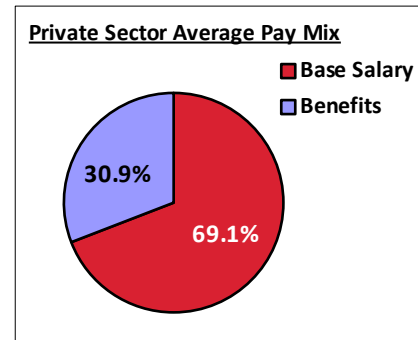
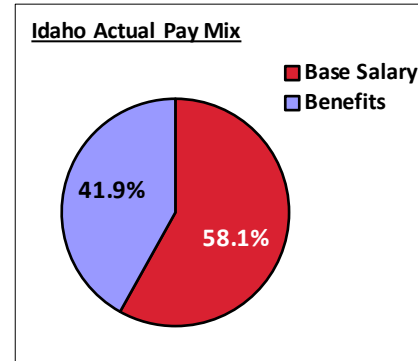


Total Compensation Market Competitiveness – P50

- Idaho vs. Private and Public Sector – Pay Grade I

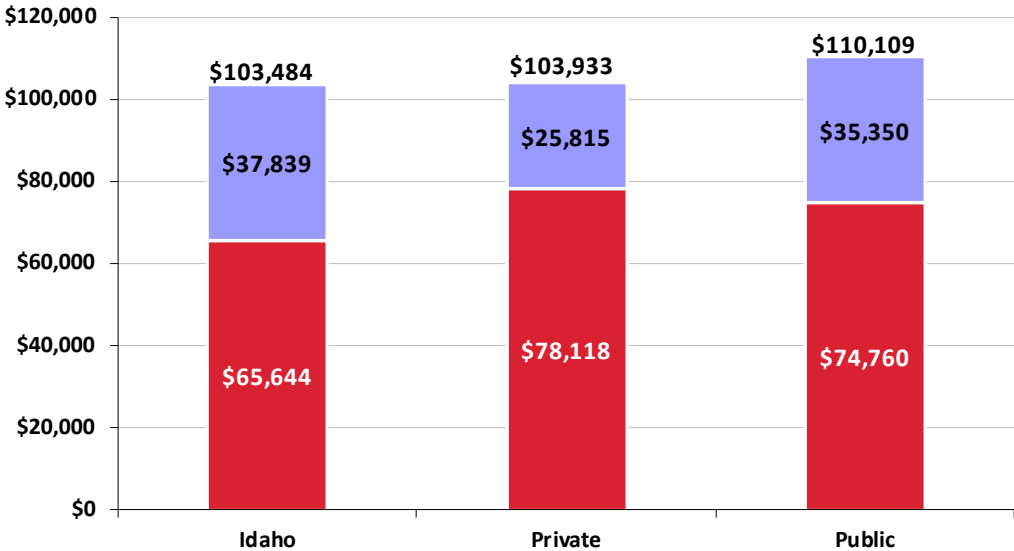


	Idaho	Private	Public
Base Salary	\$45,539	\$59,723	\$56,737
Benefits	\$32,857	\$26,662	\$35,546
Total Compensation	\$78,397	\$86,385	\$92,283

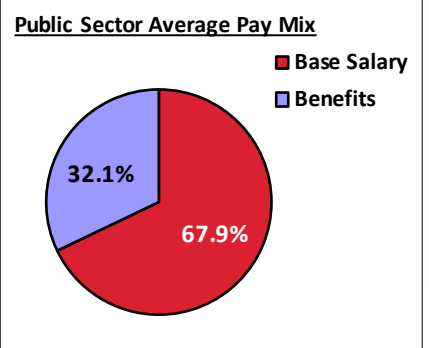
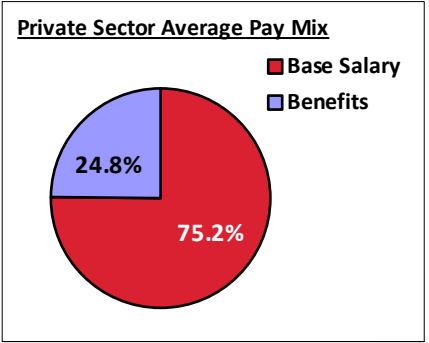
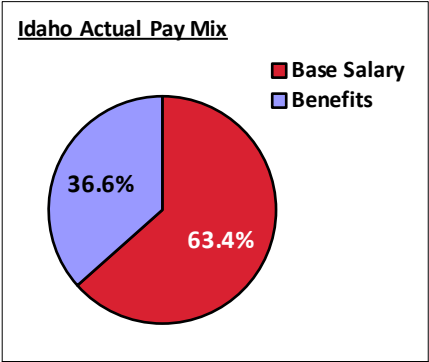


Total Compensation Market Competitiveness – P25

- Idaho vs. Private and Public Sector – Pay Grade L

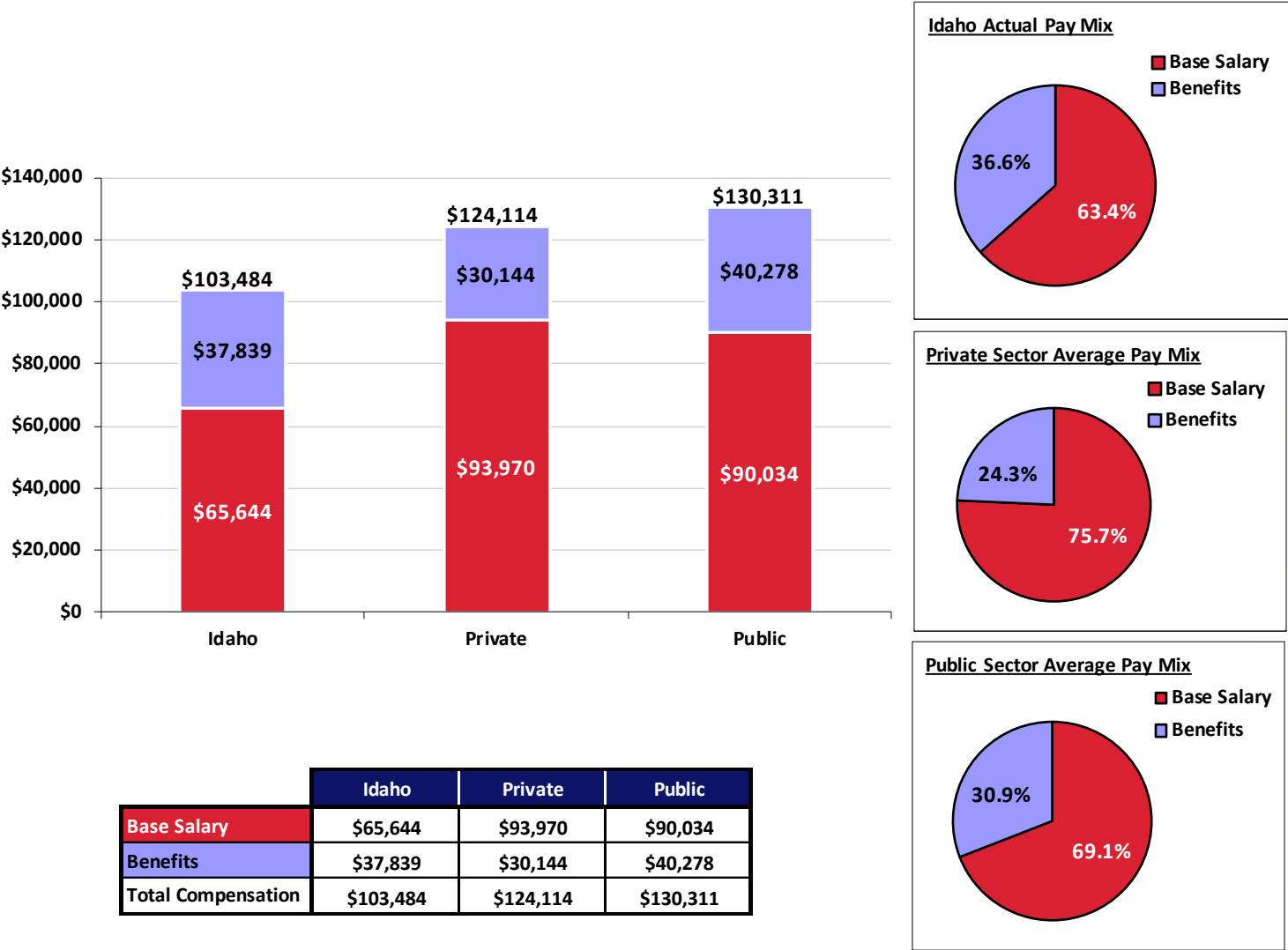


	Idaho	Private	Public
Base Salary	\$65,644	\$78,118	\$74,760
Benefits	\$37,839	\$25,815	\$35,350
Total Compensation	\$103,484	\$103,933	\$110,109



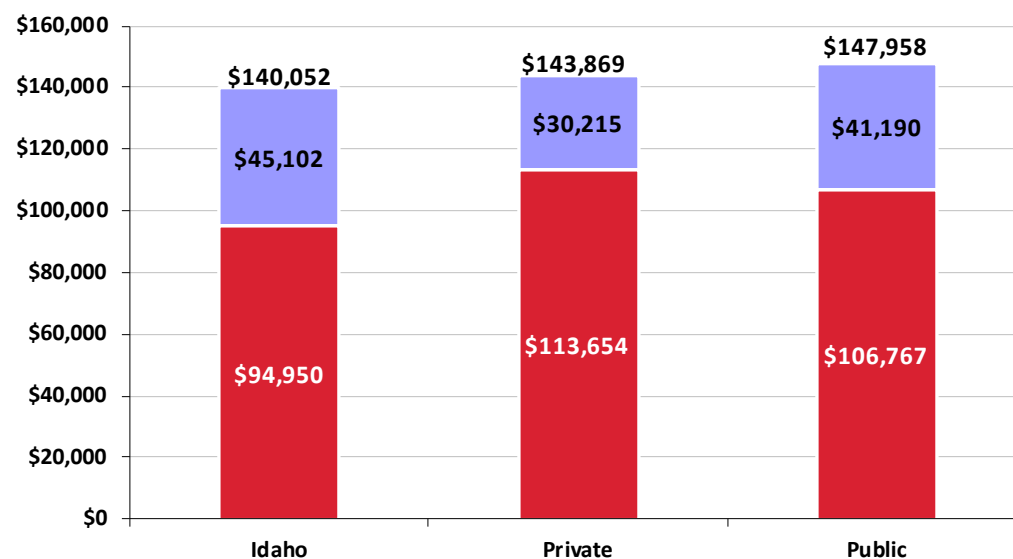
Total Compensation Market Competitiveness – P50

- Idaho vs. Private and Public Sector – Pay Grade L

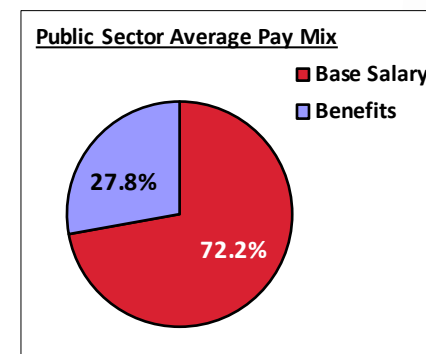
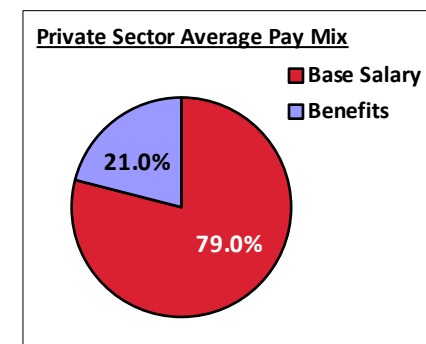
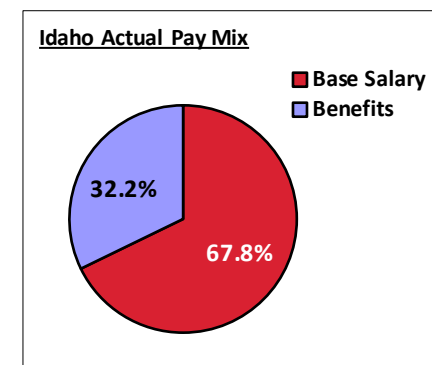


Total Compensation Market Competitiveness – P25

- Idaho vs. Private and Public Sector – Pay Grade O

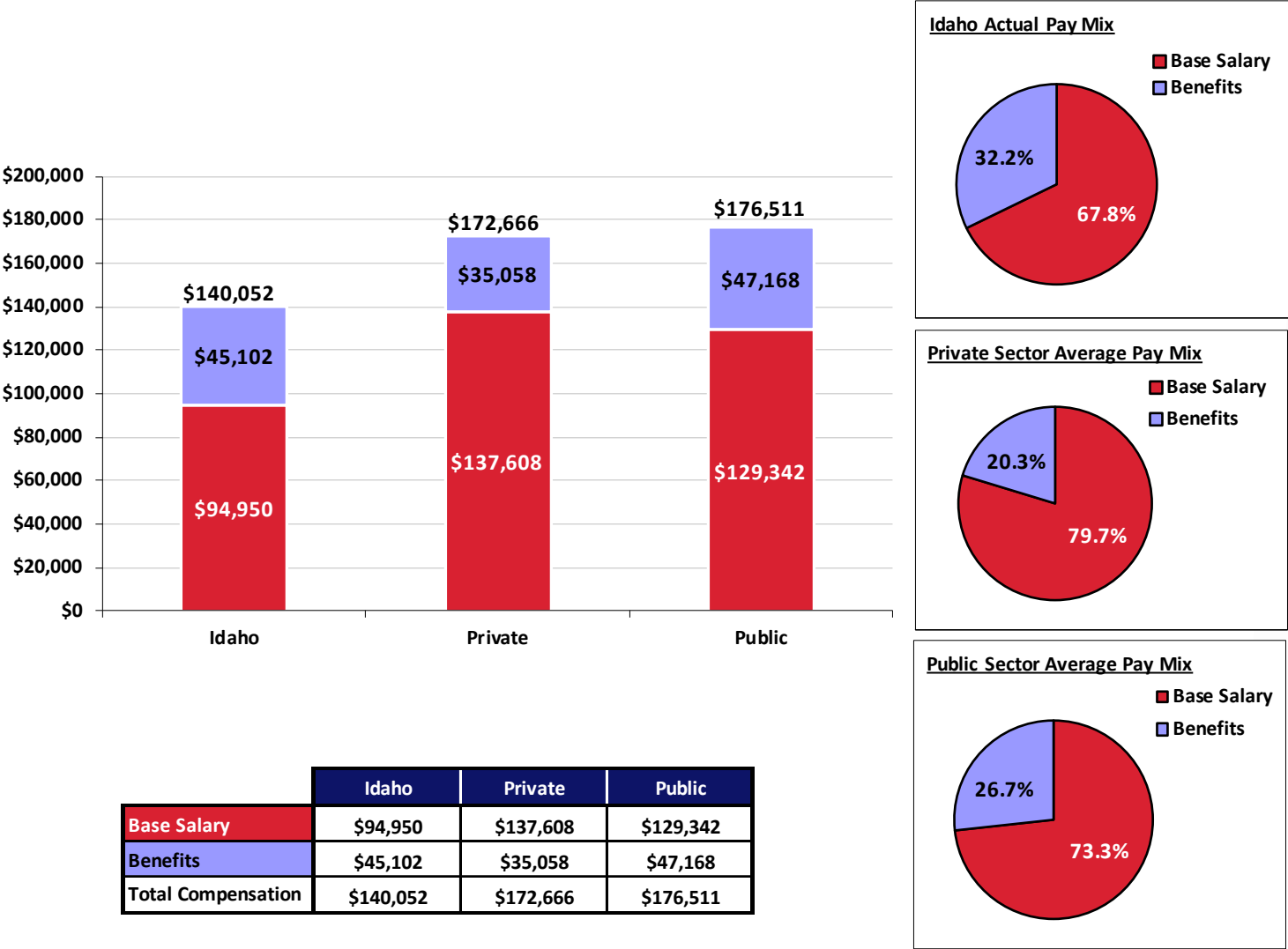


	Idaho	Private	Public
Base Salary	\$94,950	\$113,654	\$106,767
Benefits	\$45,102	\$30,215	\$41,190
Total Compensation	\$140,052	\$143,869	\$147,958



Total Compensation Market Competitiveness – P50

- Idaho vs. Private and Public Sector – Pay Grade O



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
- ACUITY
- Aegion
- AgReserves
- Air Products & Chemicals, Inc.
- Akzo Nobel
- Albaugh
- Albemarle 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
- Campari 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



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 fl a 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.
- IKEA AB
- 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
- Kemin
- 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



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
- Premera 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.



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.



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



Thank you

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