



PAY ADMINISTRATION GUIDELINES

Please note that this document is subject to change based on business needs, legislation and/or market conditions. Always refer to the OHR webpage for the most recent version of this document.

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UAMS Compensation Philosophy

The vision is clear at UAMS in regards to compensating our team members. We are committed to ensuring each team member receives a market driven, fair and equitable compensation package that aids in the attraction and retention of top talent.

The compensation program is designed to support the overall mission of UAMS. We do this by linking the following key objectives:

- **Transparency:** Every employee has access to pay administration guidelines, defined salary ranges and job content.
- **Internal Equity:** Ensure each offer is equitable across the organization that promotes a Fair and Just Culture.
- **External Competitiveness:** Continue to be proactive in understanding market shifts for every position and communicate in a way that is simple and understood by every team member.
- **Compliance:** Enforce regulation that is driven at the State and Federal levels.

Salary Practices for New Hires & Rehires

GENERAL SALARY GUIDELINES FOR NEW HIRES & REHIRS

The OHR Compensation and Classification department will review and approve all salaries for new hires and rehires (including temp-to-regular personnel). They will consider education, experience, and current salaries across departments, divisions and campus in addition to the UAMS Pay Administration Guidelines to determine the starting salary or range.

A salary offer for new hires and rehires (including temp-to-regular personnel) may NOT be made until the salary has been reviewed and approved by OHR Compensation and Classification.

Return to State Service

- ***Employees Returning Within 30 Working Days***
 - If the employee is a former UAMS employee, it will be processed as a transfer rather than re-employment. The previous termination date will be removed from SAP.
 - If the employee is a former State employee, it will be processed by UAMS as a New Hire.
 - If the employee remains at the same pay grade (no change in salary), it will remain the same.
 - Employees transferring from one classified position to another at a higher or lower grade will be considered as being promoted or demoted as applicable.
- ***Employees Returning After 30 Working Days***
 - When a classified or non-classified employee has been out of state service for more than 30 working days and returns to state service, the rehired employee shall be eligible for a rate of pay equal to his/her exit salary at the discretion of the hiring department.
 - If a former or transferred employee was previously employed in a non-classified position, the employee shall be eligible for a rate of pay equal to his/her exit salary. However the salary cannot be over the maximum for that grade.

- A proof of Prior Service Form must be completed and signed by the former agency and submitted to OHR before approval of salary is granted.

Career Paths & Ladders

All templates/grids/career paths/career ladders must be approved by OHR Compensation, and in some cases the Division of Higher Education. The approved version must be on file with OHR Compensation before being used.

CLASSIFIED EMPLOYEES – NEW HIRES & REHIRES

UAMS positions that are under the Arkansas Division of Higher Education classification system.

All appointments to a classified position will be paid at the entry rate of the grade assigned. Exceptions will be made for those titles with a preapproved grid/template an approved Exceptionally Well Qualified or Labor Market Special Entry Rate or Return to State Service.

An employee compensated at the highest pay level rate authorized for his or her classification is eligible to receive approved salary increases as a lump sum payment.

Exceptionally Well Qualified Special Entry Rate

Work with OHR Compensation for official request.

- Request must be for a New Hire.
- Requests must include the following:
 - Documentation that no current employee (1) applied for the promotion or (2) any current employee applying for the promotion was determined to not be an equivalent alternative to the exceptionally well-qualified applicant.
 - Applicant Summary Sheet
 - Exceptionally Well Qualified Entry Rate Form
- OHR Compensation will determine the highest level of salary that can be requested. The request must be approved by Arkansas Division of Higher Education (ADHE) prior to making a salary offer.
- This does not apply for internal promotions.

Labor Market Special Entry Rate (LMSER)

- Must work with OHR Compensation for development.

- A Labor Market Special Entry Rate may be used for classified positions with high turnover, difficulty to fill or due to market conditions. The special rate must be approved in advance by OHR Compensation and the Division of Higher Education.
- In some cases the LMSER can be used in the development of a Grid.

NON-CLASSIFIED EMPLOYEES – NEW HIRES, REHIRES

UAMS positions that are not under the state classification system.

Each working title has a pre-established template or calculation sheet to help determine the salary offer.

Starting salary for “new in position” shall be determined by reviewing the relevant education and length of related experience, as well as knowledge and skills. If the employee or applicant possesses only the minimum requirements for the position, the hiring official shall set the salary at the entry rate for that position. New in Position includes new working title, new step in the career ladder or new level in a career path.

Salary Practices for Promotions, Demotions, Reclassifications & Transfers

OHR Compensation will review and approve all salaries for promotions, demotions, reclassifications, transfers (including temp-to-regular personnel) and/or any request to change salary to drive equity across campus. They will consider education, experience, and current salaries across departments, divisions and campus and UAMS Salary Policy to determine the starting salary or range.

A salary offer for promotions, demotions, reclassifications and transfers (including temp-to-regular personnel) may NOT be made until the salary has been approved by OHR Compensation.

Promotions – Classified

- For promotions of any grade level, an employee shall receive a salary increase of 10% or entry of new grade (whichever is greater).
- If the effective date of the promotion is the same date as the effective date of the Cost of Living Adjustment (COLA), the employee should receive the COLA first then the promotional amount of 10%.
- The new salary may not exceed Line Item Maximum of the new grade unless the employee has 15 years or more of state service. Then the amount cannot be greater than the Career Level.
- Interim assignments are employees who have assumed job duties in an interim basis. (See Interim Assignment)

- Promotions from Non-Classified to Classified position - Employees transferring from a Non-Classified position to a Classified position may have their rate of pay fixed at a rate within the grade for the new classification which does not exceed the salary previously earned, up to the maximum salary authorized for the position.
- Promotions/Transfers from Non-Classified to Classified positions – If the employee’s salary is above the entry rate of the Classified position, they may have their rate of pay fixed at a rate within the grade for the new classification which does not exceed the salary previously earned up to the maximum salary authorized for the position.
- If the current salary is at or below the maximum for the grade, the department can pay any amount from the entry level of the pay grade to the current employee’s salary.
- If the current salary is above the Line Item Max (LIM) for the grade, the department can only pay within a range from the entry level to the LIM for that grade.

Promotions – Non-Classified

- Temporary Promotions or Interim Duties occur when an employee assumes job duties on an interim basis that otherwise would be a promotion if permanently assigned. (See Interim Assignment)
- Managers may offer up to the maximum of the approved salary range for an employee. Approved salary range shall be provided by the OHR Compensation and Classification department.
- Promotions from a classified position to a Non-Classified position should be equitable with similar positions in the department and/or campus.

Promotions Using a Grid/Template or Career Ladder

Certain classified and non-classified positions have approved grids/templates or career ladders that are used for promotions. Departments using the grids/templates or career ladders must follow the grid/template or career ladder in all situations and may not deviate from the amounts that are identified. OHR Compensation must review the grid, template or career ladder and approve the amount for the promotion.

- Grids/Templates and Career Ladders must be pre-approved by OHR Compensation and in some cases the Division of Higher Education (for classified positions) before being used.
- Any changes to the grid/template or career ladder must be reviewed and approved by OHR Compensation and in some cases the Division of Higher Education (for classified positions) before updating.

Demotions - Classified

- Demotion due to closing of positions or loss of funding does not require a reduction in salary.
- When an employee is demoted for cause or voluntarily solicits a demotion to a lower grade, his or her rate of pay will be reduced by 10%. If the employee's salary falls below the entry pay level of the new grade upon demotion, their salary shall be adjusted to the entry level for that grade.
- The new salary may not exceed the Pay Level Maximum of the new grade.
- If the employee is demoted to the former position within a twelve-month period after promotion they are eligible for a rate of pay no greater than that for which the employee would have been eligible had the employee remained in the lower graded position.

Demotions – Non-Classified

- Demotion by request of the employee or by reassignment by the supervisor may involve a reduction in salary.
- Salary must fall within the recommended range and be equitable with others in role.

Reclassifications - Classified

- Reclassification requests should follow the Position Management Process.
- If the reclassification causes the reclassified position to be at a lower pay grade, the salary calculation for Demotions should be used.
- If reclassification is to recognize a reorganization that caused substantial increase to the employee's duties causing the reclassification to a higher pay grade, the employee will receive a 10% increase for the higher grade or to the minimum of the new pay grade, whichever is greater. The salary may not be over the Line Item Maximum for that pay grade.
- All salary changes must be reviewed and approved by OHR Compensation before discussing with the employee.
- Reclassifications from Non-Classified to Classified position - Employees transferring from a Non-Classified position to a classified position may have their rate of pay fixed at a rate within the grade for the new classification which does not exceed the salary previously earned up to the maximum salary authorized for the position.

Reclassifications – Non-Classified

- Reclassification requests should follow the Position Management Process.
- To determine the requested increase amount, the department should consider the individual's performance, background, knowledge and other relevant skills, as well as internal equity .Compensation should ensure salary is equitable with others in division and/or campus.
- Raises in excess of the maximum of the recommended range must be reviewed by OHR Compensation.
- Reclassifications from a Classified position to a Non-Classified position should be equitable with similar positions in the department or campus

Transfers from another state agency/institution to UAMS in a classified position

- Any employee who transfers from another state agency or institution shall receive any demotion or promotion based on the pay grade leaving and the pay grade being offered at UAMS. If the employee is transferring to a new classification or the same classification at the same grade, the employee's rate of pay will remain the same.

Transfers from another state agency/institution to UAMS in a Classified position from a non-classified

- Any employee who transfers from another state agency or institution from a non-classified position to a classified position the employee's rate of pay may remain the same as long as the salary is within the paygrade for the classified position.

Lateral Moves

- Employees may not receive a salary increase due to a lateral move.

Other Special Salary Adjustments

UAMS Compensation must approve all salary changes to drive equity across campus.

Non-Classified Patient Care

- Non-Classified Patient Care employees may be paid a sign-on bonus, retention bonus and/or special program bonus as "incentive" of not more than 20% of annual salary. Such programs must have a plan approval by the requesting division and OHR Compensation. Please refer to the

UAMS Medical Center Policy & Procedure Guide for additional details and guidelines.

Career Service Bonus

\$800 per year upon completion of years 10 through 14

\$1, 000 per year for completion of years 15 through 19

\$1, 200 per year for completion of years 20 through 24

\$1, 500 per year for completion of 25 or more years of service.

- Classified, Non-Classified non-faculty staff employees are eligible for annual Career Service Payments for ten or more cumulative years of full-time State service.
- Service in a student or temporary position, service as a Resident or Post Doc Fellow or faculty position (tenured-track & non-tenured-track) are excluded from the years-of-service calculation.

Compensation Differentials

- Request for compensation differentials in accordance with the Uniform Compensation & Classification Act should be approved by the OHR Compensation and in some cases the Division of Higher Education prior to discussing with staff for processing and approval.

Employee Participation in Research

- Employees may be paid additional amounts determined by the principal investigator for voluntary participation as subjects in UAMS research. The amount when added to the participant's regular salary may not exceed the LIM.

Equity (Out of Cycle) Adjustments

All requests for equity adjustments must follow the Position Management Process.

Excess Effort

Non-Classified Exempt Employees Only

- The department head will normally allow compensatory time off on a 1-for-1 basis to reward the employee for the "excess effort".
- At such time when it appears that compensatory time off is not practical, the department head may recommend that "excess effort" (remaining after all attempts at compensatory time off) be paid in the following manner:
 - Must be reviewed and approved by the divisional/institutional committee.

- Payment amount shall be based on the value of the duties that will be performed. This amount will be determined by OHR Compensation.
- Once approved by the divisional/institutional committee, the request must be reviewed and approved by OHR Compensation prior to the employee being assigned additional duties.
- A department head may request an employee with "excessive effort" when such work meets all of the following criteria:
 - The employee performed necessary tasks outside the normal hours of work.
 - The work was of short duration and was not a routine and on-going assignment.
 - The work is not routine supervisory work (applies only to exempt supervisor).

Interim Assignment

- Interim compensation is targeted to pay an employee for the duration of a temporary assignment for a specific period of time.
 - If the interim role is at a higher level, UAMS will pay the job minimum of the interim role or 15% of the current salary, whichever is higher
 - If the employee's new role is at the same compensation level and involves substantial additional work, supplemental pay of 5%-15% is awarded depending on the nature and amount of the additional work. These are reviewed by OHR Compensation on a case by case basis.
 - Interim pay shall be processed and paid as additional payments. Payments shall be processed in up to three-month increments. If interim duties continue beyond three months, a payment extension should be requested.
- Interim compensation should not be provided for:
 - Assignment is less than 30 days
 - Assignment of duties are at a lower level
 - Supervisors/Managers cannot receive supplemental compensation for performing the work of any employee that reports to them.
 - Periodic increases in volume when the nature/complexity of duties is at the same level.
 - Providing a "training opportunity" to develop an employee's skills and competencies to perform higher level duties.

- When the temporary work being provided would change the FLSA exemption status.

Cost of Living Adjustment (COLA)

Classified or Non-Classified Employees

- The Arkansas Department of Higher Education and UAMS will determine if a cost of living adjustment will be made.
- The State of Arkansas and UAMS will determine if the amount will be applied to base or paid as a lump sum and will be determined by classification.

Merit Increase Pay Plan

- Merit payments will be determined annually by UAMS and will be tied to performance evaluations.
- A performance rating of Satisfactory or greater is required for eligibility.

Classified Employees (only if funded)

- The review date is the employee's "Review Date" found on info type 0041, Date Specifications.

Non-Classified Employees (only if funded)

- Non-Classified employees are eligible for salary increases limited by the line item maximum and based upon performance review scores during the merit review period if the department or division elects to implement a performance review system.
- If the merit increase will place the employee's salary over the LIM for their position, the employee's salary should be placed at the LIM and amount over the LIM should be paid as a lump sum on the payroll period that the merit was effective.
- Merit increases are only allowed with a completed performance evaluation document
- Amount of the increase will be determined annually.
- For Clinical Programs, reviews are due based on their annual review date; however the salary increase will be given the following awarding period and will be prorated based on the review date if applicable. Please refer to the Clinical Program Administrative Guide for additional details.

Overtime

- Non-Exempt (“hourly”) staff employees earn overtime at the rate of one and one-half times the average hourly rate of pay for that week for each hour beyond 40 worked in a week.
- Overtime may be paid through payroll or accrued as Compensatory Time Off.

Professional Development Increases

Non-Classified Patient Care

- Salary increases for additional job related education, certification, professional experience and/or completion of training programs may be given under approved plans. Such experience and/or training must be clearly documented and must be relevant to the needs of UAMS or the department where employed. Maximum base salary is limited by line item maximum.

Non-Classified Administrative

- Salary increases may be considered for an employee if the degree/certificate attained is job related and it results in a higher level of performance due to acquisition of additional skills, knowledge or abilities. Salary increases may only be awarded with the appropriate departmental approvals coupled with OHR Compensation.

Faculty Incentive (Bonus) Payments

- Faculty incentive (bonus) payments are subject to the terms and conditions of their respective departmental or divisional faculty incentive plans.

Faculty Salary Limits

- All Line Item Maximum Overrides must be pre-approved prior to entering in SAP.
- With approval of the Board of Trustees, up to ten percent of faculty employees may be paid up to 25 percent more than the line item maximum (10/25 program). Consult Human Resources regarding application procedures.
- Physicians, dentists and other professional faculty may be paid additional amounts up to 3.5 times the line item maximum for their positions. Funding for such payments must be from the receipt of professional income in the care of patients and/or research funds from federal agencies, foundations, or other private sponsors.

Faculty Overtime

- Faculty are not eligible for overtime but may be granted compensatory time off at the discretion of the department head. When it is not possible or feasible to take compensatory time, faculty may be paid for “excess effort”.

Non-Classified Administrative & Professional Salary Limits

- All Line Item Maximum Overrides must be pre-approved by OHR Compensation prior to entering in HR Actions
- With approval of the Board of Trustees, up to six (6) percent of Non-Classified non-academic employees may be paid up to 25 percent more than the line item maximum (6/25 program). Consult your Human Resources Department regarding application procedures.
- Non-Classified Administrative and Professional employees may be paid in excess of line item maximum when the excess over maximum is paid from private funds and following approval by the UA Board of Trustees. Consult the Human Resources Department for procedures.

Position Management Process

The Position Management Process was created to ensure UAMS is compliant with Board of Trustees policy 370.1, which states “controls must include positions control, which is a part of the personnel budget process”. It will also ensure UAMS maintains effective control over campus-wide compensation spending in order to adhere to our budget. It will cover requests for new allocations, efficiencies related to FTEs, staffing plans to support new contracts and grants, and departmental reorganizations and restructures. In essence, every position will need to be supported by a unique position number and budget.

Please visit hr.uams.edu for the complete process guide.

<https://hr.uams.edu/position-management-process/>

Glossary of Terms

Higher Education Uniform Compensation & Classification Act provides a listing of all of the Higher Education position titles, position codes, pay grades and other classification and compensation actions. This is approved by the state legislature.

Call Back Pay occurs when an employee on-call is required to return to work to perform tasks.

Career Ladder is a wage scale that is used to automatically adjust a salary for specific position titles when the individual reaches a certain level of education, experience or certification. The Career Ladder shall be used unilaterally throughout the campus for all affected personnel.

Career Path is a non-automatic career progression of a group of related positions.

Career Service Bonus is a one-time annual payment to Classified, Non-Classified and Non- faculty personnel with at least 10 cumulative years of full-time state service.

Classified Positions fall under the Arkansas Division of Higher Education classification system due to similar positions used throughout other state agencies and other institutions of higher education. Each title will have a set of minimum qualifications and a minimum entry rate of pay.

Compensatory Time Off is time earned for work performed in excess of 40 hours in the week. Compensatory Time is earned in 15 minute increments and is the most recommended method for compensating overtime work.

Cost of Living Allowance (COLA) are adjustments made to salaries to account for higher costs for personal expenses. The Arkansas Division of Higher Education and UAMS will determine the amount for classified employees. The amount for Non-Classified employees will be determined by UAMS.

Demotion for Classified personnel involves the voluntary or involuntary movement of an individual into a lower graded position. For Non-Classified personnel, a demotion is determined when an employee moves to a position that has a lower entry amount

Equity Adjustments are salary adjustments for personnel with the same job title in a department, division or campus to establish internal equity.

Excess Effort is additional compensation for monthly paid Non-Classified salaried personnel for short-term, non-routine or on-going work that is completed outside regular working hours.

Exceptionally Well Qualified Special Entry Rate may be applied for when an applicant's background and experience qualifies them to perform the job with little orientation or training. The higher entry rate must be reviewed and approved by the Office of Human Resources and the Division of Higher Education.

Frequency of Pay is the period that exempt and non-exempt employees are paid. In general, most classified and Non-Classified patient care employees are paid bi-weekly. Most Non-Classified administrative and faculty employees are paid monthly.

Grid (or Template) is a wage scale used for a specific position title or related group of position titles. The grid is used to establish starting salaries based on the applicant's education and experience. The grid must be used in all cases for the position title(s). It must be reviewed and approved by the Office of Human Resources and, in some cases, the Arkansas Division of Higher Education.

Interim Duties are temporary job duties that are assumed by an employee that have a specific ending date.

Labor Market Special Entry Rate is for classified position titles and is set because of prevailing labor market conditions. The rate must be approved by the Office of Human Resources and the Arkansas Division of Higher Education.

Lateral Move for Classified personnel is moving to a job that is at the same pay level as the current job. Lateral movement for Non-Classified personnel is when the person moves inter or intra department to a position with no position title change. Salary adjustments are not allowed in either situation.

Line Item Maximum (LIM) is established by the state legislature in the UAMS Appropriations Act or the Uniform Compensation & Classification Act. An employee's salary may not exceed this amount unless special provisions are made with OHR Compensation in advance.

Line Item Minimum is established by the state legislature for classified positions in the Uniform Compensation & Classification Act. A Classified employee must start at the entry level of the Career Service Pay Plan unless an approved grid/template or special entry rate is in place for the position title.

Market Adjustment Increases are market adjustments that are researched and changed Compensation following a market salary review. Typically market adjustments are made due to prevailing labor market conditions.

Merit Pay Increases may be granted following an employee's evaluation. Satisfactory job performance must be achieved to be considered for a merit increase in a fiscal year that payment is allowed.

Non-Classified Faculty, Administrative, Classified, & Professional Positions are governed by the Division of Higher Education due to similar positions primarily used by Higher Education. These positions are not under the state classification system. The positions are paid monthly and have line item maximums. Salary adjustments may be accomplished through the UAMS policy process.

Non-Classified Patient Care Positions are governed by the Division of Higher Education and are not under the state classification system. These positions have Line Item Maximums that are established by the state legislature in the UAMS Appropriations Act. Most of these positions are paid bi-weekly. Salary adjustments may be accomplished through UAMS salary policies.

Office of Human Resources (OHR) is the central human resources office for UAMS. OHR is a resource and provides HR services for all departments, divisions and UAMS campus.

On-Call Pay is a predetermined amount of hourly compensation paid to an employee in a designated classification (PS Group) when the employee is scheduled for stand-by duty. This is nonrestrictive call in that the employee must be accessible by telephone or pager. "On-site" presence of the employee must be paid as regular hours worked or overtime.

Out of Cycle Salary Adjustment is a salary request for department equity, retention, market adjustment, additional duties and workload increases.

Overtime may be earned by non-exempt ("hourly") employees at the rate of one and one-half times the average hourly rate of pay for each hour worked beyond 40 in a week. Overtime may be paid through payroll or accrued as Compensatory Time Off.

Promotion is movement to a higher paying position as determined by minimum salary or classified pay grade.

Reclassification is when the employee's primary job duties and responsibilities change and a warrant a change in position title.

UAMS Administrative Guide has a complete listing of salary policies for the campus. The policies may be found at www.uams.edu/AdminGuide.

UAMS Appropriations Act is approved by the state legislature. This sets the limit on the number of positions UAMS may have in each job title and the Line Item Maximum for each title. The Act also identifies spending amount limits for other special programs that UAMS sponsors.

Appendix A

Grade	Minimum	15% Above Minimum	Midpoint	30% Above Minimum	Maximum
C101	\$ 20,800.00	\$ 23,920.00	\$ 26,520.00	\$ 27,040.00	\$ 32,240.00
C102	\$ 21,127.00	\$ 24,295.00	\$ 27,328.00	\$ 27,464.00	\$ 33,530.00
C103	\$ 21,453.00	\$ 24,671.00	\$ 28,162.00	\$ 27,889.00	\$ 34,871.00
C104	\$ 21,780.00	\$ 25,046.00	\$ 29,023.00	\$ 28,313.00	\$ 36,266.00
C105	\$ 22,106.00	\$ 25,422.00	\$ 29,911.00	\$ 28,738.00	\$ 37,716.00
C106	\$ 22,433.00	\$ 25,797.00	\$ 30,829.00	\$ 29,162.00	\$ 39,225.00
C107	\$ 22,759.00	\$ 26,173.00	\$ 31,776.00	\$ 29,587.00	\$ 40,794.00
C108	\$ 23,086.00	\$ 26,548.00	\$ 32,756.00	\$ 30,011.00	\$ 42,426.00
C109	\$ 23,412.00	\$ 26,924.00	\$ 33,767.00	\$ 30,436.00	\$ 44,123.00
C110	\$ 23,739.00	\$ 27,299.00	\$ 34,813.00	\$ 30,860.00	\$ 45,888.00
C111	\$ 24,065.00	\$ 27,675.00	\$ 35,894.00	\$ 31,285.00	\$ 47,723.00
C112	\$ 25,268.00	\$ 29,058.00	\$ 37,450.00	\$ 32,848.00	\$ 49,632.00
C113	\$ 26,531.00	\$ 30,511.00	\$ 39,074.00	\$ 34,490.00	\$ 51,617.00
C114	\$ 27,858.00	\$ 32,037.00	\$ 40,770.00	\$ 36,215.00	\$ 53,682.00
C115	\$ 29,251.00	\$ 33,639.00	\$ 42,540.00	\$ 38,026.00	\$ 55,829.00
C116	\$ 30,713.00	\$ 35,320.00	\$ 44,388.00	\$ 39,927.00	\$ 58,062.00
C117	\$ 32,249.00	\$ 37,086.00	\$ 46,317.00	\$ 41,924.00	\$ 60,385.00
C118	\$ 33,861.00	\$ 38,940.00	\$ 48,331.00	\$ 44,019.00	\$ 62,800.00
C119	\$ 35,554.00	\$ 40,887.00	\$ 50,433.00	\$ 46,220.00	\$ 65,312.00
C120	\$ 37,332.00	\$ 42,932.00	\$ 52,628.00	\$ 48,532.00	\$ 67,925.00
C121	\$ 39,199.00	\$ 45,079.00	\$ 54,920.00	\$ 50,959.00	\$ 70,642.00
C122	\$ 41,159.00	\$ 47,333.00	\$ 57,313.00	\$ 53,507.00	\$ 73,467.00
C123	\$ 43,217.00	\$ 49,700.00	\$ 59,812.00	\$ 56,182.00	\$ 76,406.00
C124	\$ 45,377.00	\$ 52,184.00	\$ 62,420.00	\$ 58,990.00	\$ 79,462.00
C125	\$ 47,646.00	\$ 54,793.00	\$ 65,143.00	\$ 61,940.00	\$ 82,641.00
C126	\$ 50,029.00	\$ 57,533.00	\$ 67,988.00	\$ 65,038.00	\$ 85,947.00
C127	\$ 52,530.00	\$ 60,410.00	\$ 70,957.00	\$ 68,289.00	\$ 89,384.00
C128	\$ 55,156.00	\$ 63,429.00	\$ 74,058.00	\$ 71,703.00	\$ 92,960.00
C129	\$ 57,914.00	\$ 66,601.00	\$ 77,296.00	\$ 75,288.00	\$ 96,678.00
C130	\$ 60,810.00	\$ 69,932.00	\$ 80,678.00	\$ 79,053.00	\$ 100,545.00