California Judicial Council Executive Summary Compensation Study Report

[Agreement No. 1027484]

Gallagher Benefits Services, Inc. [Fox Lawson Group]

Bruce Lawson, MPA, CCP, IPMA-CP
Managing Director

Sandra Spellman, MPA, IPMA-CP Lori Messer, M.Ed, CCP Senior Consultants



August 25, 2015

Mr. Martin Hoshino Administrative Director Judicial Council of California 455 Golden Gate Avenue San Francisco, CA 94102-3688

Executive Summary Classification & Compensation Study Reports

Dear Mr. Hoshino:

Arthur J. Gallagher's Human Resources & Compensation Consulting Practice (Fox Lawson) is pleased to submit our Executive Summary of the Classification and Compensation studies conducted with final reports each for classification and compensation results delivered today as well.

The study process unfolded over many months and involved considerable participation on the part of the Council, your management staff, human resources, and the employees. The resulting classification and compensation results are based on the information collected from and about employees and their work, Judicial Council directives, data collected from the marketplace in which the JCC administration competes for employees, JCC staff feedback, and best practices in classification and compensation noted over the course of our 30 years of conducting such studies.

We appreciate having the opportunity to work with the Judicial Council of California on this significant project. Should you have any questions regarding the report, please contact Sandy Spellman at (602)795-2742; sandra spellman@ajg.com or me at (602) 840-1070; bruce lawson@ajg.com.

Sincerely,

Bruce Lawson, MPA, CCP, IPMA-CP

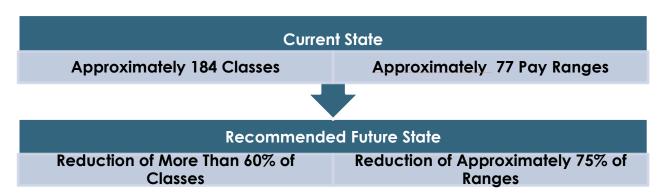
Managing Director

EXECUTIVE SUMMARY – CLASSIFICATION STUDY

We conducted a diagnostic review of the current classification and compensation systems including a detailed job analysis based on current and new job documentation, employee occupational panels and interviews, as well as best practices nationwide. System findings included:

Current System	Best Practices
 More than 70 Different Pay Ranges in Use More than 180 Job Classifications – Narrow Class Structure Lack of "Shape" to Pay Structure to Provide Ranges Appropriate to Jobs Lack of Standardized Range Midpoint Differentials Limited Merit & COLAs for Pay Progression 	 No More than 30 Pay Ranges 1:10 or More Ratio of Classifications/Employees – Broad Class Structures Funnel-Shaped Structures with narrower ranges at lower levels and broader ranges for professional and management levels 5% - 10% Mid-Point Progression Among Ranges Use of Performance Pay for Horizontal Pay Range Progression

Based on the broad classification philosophy adopted by the Judicial Council administrative staff and using the Decision BandTM Method of job evaluation to identify internal alignment, we recommend significant reduction of classifications and pay ranges.



Following is a summary of the new classification system identifying the levels and associated Decision BandTM Method (DBM) job evaluation rating for each class.

Please note that the DBM ratings represent the internal alignment for only the JCC administration and cannot be compared to such ratings for any other organization because the ratings are based upon job content and not job titles.

Class System Summary

ADMINISTRATI	VE SUPPORT				
Administrative Assistant	A13				
Administrative Technician	B21				
Administrative Specialist	B22				
Administrative Coordinator	B23				
Executive Coordinator	B24				
Administrative Support Supervisor I/II	B31/B32				
ANAL	YST				
Associate Analyst	B25				
Analyst	C42				
Senior Analyst	C43				
Supervising Analyst	C51				
APPLICATION D	EVELOPMENT				
Application Development Analyst	C42				
Senior Application Development Analyst	C43				
Information Systems Supervisor I/II	C51/C52				
AUDIT SE	RVICES				
Auditor	C42				
Senior Auditor	C43				
Audit Supervisor	C51				
AV-MEDIA					
Media Technician	B22				
Media Telecom Specialist	B23				
Media Telecom Support Supervisor	B32				
Media Producer	C41				
Media Production Supervisor	C51				

BUSINESS SYSTEMS					
Business Systems Coordinator	B24				
Business Systems Analyst	C42				
Senior Business Systems Analyst	C43				
Business Systems Supervisor	C51				
COMMUNIC	CATIONS				
Graphics/Production Specialist	B24				
Communications Editor	B25				
Communications Analyst	C42				
Communications Supervisor	C51				
EDUCA	TION				
Education Developer	C42				
Senior Education Developer	C43				
Education Supervisor	C51				
FACILITES A	NALYSIS				
Associate Facilities Analyst	B25				
Facilities Analyst	C42				
Senior Facilities Analyst	C43				
Facilities Supervisor	C51				
FACILITIES EN	GINEERING				
Engineering Specialist	B25				
Engineer	C42				
Engineering Supervisor	C52				
FACILITIES OF					
Security Coordinator	C41				
Facilities Management Administrator	C41				
Facilities Operations Supervisor	C51				
FACILITIES PROJECT MANAGEMENT					
Project Manager	C43				
Senior Project Manager	C44				
FACILITIES SUPPORT					
Facilities Assistant	A13				
Facilities Specialist	B22				
Facilities Support Supervisor	B32				

FISCAL ANALYSIS					
Associate Fiscal Analyst	B25				
Fiscal Analyst	C42				
Senior Fiscal Analyst	C43				
Fiscal Supervisor	C51				
FISCAL SERVI	CES SUPPORT				
Fiscal Services Specialist	B22				
Fiscal Services Coordinator	B23				
Fiscal Services Support Supervisor	B32				
HUMAN RE	SOURCES				
Associate Human Resources Analyst	B25				
Human Resources Analyst	C42				
Senior Human Resources Analyst	C43				
Labor & Employee Relations Officer	C44				
Human Resources Supervisor	C51				
LEGAL SI	ERVICES				
Legal Analyst	C42				
Attorney I/II	C43/C44				
Supervising Attorney	C52				
LEGISLATIVI					
Legislative Advocate	C44				
MANAG					
Manager	D61				
Principal Advisor	D62				
Principal Manager Zone I/II	D62/D63				
Director	E81				
Chief Officer Zone I/II	E91/E92				
Administrative Director	F101				
TECHNOLOGY ANALYSIS					
Technology Analyst	C42				
Senior Technology Analyst	C43				
TECHNOLOGY SUPPORT					
Computer Support Technician	B23				
Computer Support Specialist	B24				
Technology Help Desk Coordinator	B25				



EXECUTIVE SUMMARY – COMPENSATION STUDY

Compensation Study Process

Fox Lawson Group (FLG) developed a salary survey instrument in order to gather pay practice and compensation data from select comparator organizations. Benchmark jobs were summarized and reviewed by the Judicial Council of California staff prior to dissemination of the survey instrument. Industry standards suggest that 1/3 of jobs are necessary to represent the types and levels of work conducted in an organization. For this study, an expanded total of 66 jobs were researched.

The survey was distributed to 58 organizations, as agreed upon by the Judicial Council staff. Data for benchmark jobs was compiled as a result of the survey, "data-mining" of comparators and the use of published source survey and industry data. All data was collected in accordance with strict industry standards governing compensation studies.

The compiled data was adjusted, as appropriate, for geography, timeframe, work hours, etc., and an analysis of the JCC administration's position related to the market was conducted.

Following a review of the market analysis and identification of the key metrics for JCC administration use, pay structure models were developed as follows:

- 1. 50th percentile of market range maximums to develop range midpoints that are reflective of the combined public and court sectors;
- 50th percentile of market range maximums to develop range midpoints that are reflective of all sectors, which includes public, court and private sectors;
- 3. 60th percentile of market range maximums to develop range midpoints that are reflective of the combined public and court sectors;
- 60th percentile of market range maximums to develop range midpoints that are reflective of all sectors, which includes public, court and private sectors.

Once the pay structure option was selected by the Administrative Director, further analysis was conducted to maintain pay structure control points while adjusting ranges as necessary due to budget constraints.

Market Analysis

The following table summarizes the Judicial Council of California's level of competitiveness for each comparator metric **by metric** (positive numbers indicate that the JCC administration is above the market for that metric and negative numbers suggest that the JCC administration falls below the market):

	Annual Salaries ¹	Range Min	Range MidPt	Range Max	JCC MidPt vs Actual Salaries ¹
Average					
Court Sector	15.9%	18.1%	11.9%	7.1%	7.1%
Public Sector	4.5%1	9.7%	7.1%	5.5%	-5.2%1
Private Sector ²	8.7%	10.0%	-2.1%	-17.0%	-0.3%
Court & Public Sectors	13.4%	13.8%	9.9%	7.1%	5.1%
All Sectors	12.5%	13.2%	8.4%	4.5%	3.9%
Median (50th Percentile)					
Court Sector	16.5%	18.6%	12.9%	7.6%	7.8%
Public Sector	5.5%1	9.9%	8.1%	7.9%	-4.1%1
Private Sector ²	9.9%	10.1%	-1.6%	-16.5%	0.9%
Court & Public Sectors	14.4%	14.1%	10.8%	9.2%	6.1%
All Sectors	14.3%	14.3%	9.9%	8.3%	6.2%
60th Percentile					
Court Sector	13.7%	15.0%	10.0%	5.0%	4.9%
Public Sector	3.7%1	6.8%	5.3%	4.7%	-6.1% ¹
Private Sector ²	6.7%	8.1%	-3.8%	-18.8%	-2.9%
Court & Public Sectors	11.9%	10.7%	7.6%	6.2%	3.4%
All Sectors	11.0%	10.5%	6.9%	4.7%	2.5%
75th Percentile					
Court Sector	9.4%	9.8%	5.4%	1.1%	0.3%
Public Sector	0.3%1	1.7%	0.9%	-1.2%	-9.8%1
Private Sector ²	1.8%	4.9%	-7.3%	-22.5%	-8.3%
Court & Public Sectors	7.3%	4.8%	2.4%	-0.1%	-1.5%
All Sectors	5.4%	4.2%	0.8%	-3.4%	-3.8%

¹Public sector (excluding courts) actual salary information represents only 12% of the benchmark positions (due to lack of actual survey participation from California organizations and the need to data-mine benchmark matches). Therefore, actual salary data comparisons for the public sector (excluding courts) should not be relied upon. Salary range data for the public sector (excluding courts) is representative of sufficient data and is appropriate to utilize in assessing competitiveness in salary range minimum, midpoint and maximum.

²Private sector survey data obtained from published survey sources, on average, contained less than 1% public sector data when all organization data was utilized as the scope criteria.

Pay Structure Options

Pay Structure 1 Option: This structure is based on the median (50th percentile) public and court sector range maximum data to develop the range midpoints. Additionally, range minimums and maximums have been adjusted, per State reporting requirements, to be wholly divisible by 12.

General Structure:

DBM			Prop	Range
Rating	Prop Min	Prop Mid	Max	Width
A11	\$41,964	\$48,264	\$54,564	30%
A12	\$44,352	\$51,011	\$57,660	30%
A13	\$46,884	\$53,913	\$60,948	30%
B21	\$47,496	\$56,990	\$66,492	40%
B22	\$50,196	\$60,233	\$70,272	40%
B23	\$53,052	\$63,660	\$74,268	40%
B24/B31	\$56,856	\$68,228	\$79,596	40%
B25/B32	\$61,788	\$74,139	\$86,496	40%
C41	\$63,564	\$79,459	\$95,352	50%
C42	\$67,188	\$83,980	\$100,776	50%
C43	\$71,004	\$88,758	\$106,512	50%
C44/C51	\$76,104	\$95,127	\$114,156	50%
C45/C52	\$82,692	\$103,369	\$124,044	50%
D61	\$85,224	\$110,787	\$136,356	60%
D62	\$90,072	\$117,090	\$144,108	60%
D63	\$95,196	\$123,753	\$152,316	60%
D64/D71	\$102,024	\$132,633	\$163,236	60%
D65/D72	\$110,868	\$144,124	\$177,384	60%
E81	\$114,420	\$154,466	\$194,508	70%
E82	\$120,924	\$163,255	\$205,584	70%
E83	\$127,812	\$172,544	\$217,272	70%
E84/E91	\$136,980	\$184,925	\$232,872	70%
E85/E92	\$148,848	\$200,947	\$253,044	70%
F101	\$161,748	\$218,357	\$274,968	70%
F102	\$175,764	\$237,276	\$298,788	70%

Attorney Job Family Structure:

DBM Rating	Prop Min	Prop Mid	Prop Max	Range Width
C42	\$93,024	\$116,286	\$139,548	50%
C43	\$98,472	\$123,097	\$147,720	50%
C44/C51	\$105,300	\$131,626	\$157,956	50%
C45/C52	\$113,484	\$141,852	\$170,220	50%
D61	\$115,680	\$150,381	\$185,088	60%
D62	\$120,912	\$157,192	\$193,464	60%
D63	\$126,960	\$165,052	\$203,136	60%
D64/D71	\$132,720	\$172,532	\$212,352	60%
D65/D72	\$140,580	\$182,758	\$224,928	60%
E81	\$141,696	\$191,287	\$240,876	70%
E82	\$148,776	\$200,852	\$252,924	70%
E83	\$156,216	\$210,894	\$265,572	70%
E84/E91	\$164,028	\$221,439	\$278,844	70%
E85/E92	\$172,236	\$232,511	\$292,788	70%

<u>Pay Structure 2 Option</u>: This structure is based on the median (50th percentile) of all sectors (public, courts and private sectors) range maximum data to develop the range midpoints. Additionally, range minimums and maximums have been adjusted, per State reporting requirements, to be wholly divisible by 12.

General Structure:

DBM			Prop	Range
Rating	Prop Min	Prop Mid	Max	Width
A11	\$41,760	\$48,030	\$54,300	30%
A12	\$44,196	\$50,827	\$57,456	30%
A13	\$46,776	\$53,787	\$60,804	30%
B21	\$47,436	\$56,929	\$66,420	40%
B22	\$50,208	\$60,244	\$70,284	40%
B23	\$53,124	\$63,753	\$74,376	40%
B24/B31	\$57,024	\$68,436	\$79,836	40%
B25/B32	\$62,088	\$74,506	\$86,928	40%
C41	\$63,984	\$79,979	\$95,976	50%
C42	\$67,704	\$84,637	\$101,568	50%
C43	\$71,652	\$89,566	\$107,484	50%
C44/C51	\$76,920	\$96,145	\$115,380	50%
C45/C52	\$83,736	\$104,674	\$125,604	50%
D61	\$86,436	\$112,363	\$138,288	60%
D62	\$91,464	\$118,906	\$146,352	60%
D63	\$96,792	\$125,831	\$154,872	60%
D64/D71	\$103,908	\$135,074	\$166,248	60%
D65/D72	\$113,124	\$147,056	\$180,996	60%
E81	\$116,928	\$157,858	\$198,780	70%
E82	\$123,744	\$167,051	\$210,360	70%
E83	\$130,944	\$176,780	\$222,612	70%
E84/E91	\$140,568	\$189,765	\$238,968	70%
E85/E92	\$153,036	\$206,599	\$260,160	70%
F101	\$166,608	\$224,926	\$283,236	70%
F102	\$181,392	\$244,878	\$308,364	70%

Attorney Job Family Structure:

DBM Rating	Prop Min	Prop Mid	Prop Max	Range Width
C42	\$92,928	\$116,164	\$139,392	50%
C43	\$98,556	\$123,194	\$147,828	50%
C44/C51	\$105,600	\$131,998	\$158,400	50%
C45/C52	\$114,048	\$142,554	\$171,060	50%
D61	\$116,424	\$151,358	\$186,288	60%
D62	\$121,836	\$158,388	\$194,940	60%
D63	\$127,932	\$166,307	\$204,684	60%
D64/D71	\$134,016	\$174,222	\$214,428	60%
D65/D72	\$142,140	\$184,778	\$227,424	60%
E81	\$143,388	\$193,582	\$243,768	70%
E82	\$150,564	\$203,261	\$255,960	70%
E83	\$158,088	\$213,424	\$268,752	70%
E84/E91	\$165,996	\$224,095	\$282,192	70%
E85/E92	\$174,300	\$235,300	\$296,304	70%

Pay Structure 3 Option: This structure is based on the 60th percentile public and court sector range maximum data to develop the range midpoints. Additionally, range minimums and maximums have been adjusted, per State reporting requirements, to be wholly divisible by 12.

DBM Rating	Prop Min	Prop Mid	Prop Max	Range Width
A11	\$42,576	\$48,959	\$55,344	30%
A12	\$45,048	\$51,812	\$58,572	30%
A13	\$47,676	\$54,831	\$61,980	30%
B21	\$48,360	\$58,036	\$67,704	40%
B22	\$51,180	\$61,418	\$71,652	40%
B23	\$54,168	\$64,997	\$75,828	40%
B24/B31	\$58,140	\$69,774	\$81,408	40%
B25/B32	\$63,312	\$75,967	\$88,632	40%
C41	\$65,244	\$81,551	\$97,860	50%
C42	\$69,048	\$86,303	\$103,560	50%
C43	\$73,068	\$91,332	\$109,596	50%
C44/C51	\$78,432	\$98,045	\$117,660	50%
C45/C52	\$85,404	\$106,748	\$128,100	50%
D61	\$88,152	\$114,594	\$141,036	60%
D62	\$93,288	\$121,272	\$149,256	60%
D63	\$98,724	\$128,338	\$157,956	60%
D64/D71	\$105,972	\$137,771	\$169,560	60%
D65/D72	\$115,380	\$150,000	\$184,620	60%
E81	\$119,280	\$161,025	\$202,776	70%
E82	\$126,228	\$170,408	\$214,584	70%
E83	\$133,584	\$180,338	\$227,088	70%
E84/E91	\$143,400	\$193,593	\$243,780	70%
E85/E92	\$156,132	\$210,777	\$265,428	70%
F101	\$169,992	\$229,486	\$288,984	70%
F102	\$185,076	\$249,855	\$314,628	70%

DBM	Prop Min	Prop Mid	Prop	Range
Rating	TTOP MIII	TTOP MIG	Max	Width
C42	\$96,336	\$120,426	\$144,516	50%
C43	\$101,856	\$127,318	\$152,784	50%
C44/C51	\$108,756	\$135,948	\$163,140	50%
C45/C52	\$117,036	\$146,296	\$175,560	50%
D61	\$119,172	\$154,926	\$190,680	60%
D62	\$125,136	\$162,673	\$200,208	60%
D63	\$131,388	\$170,806	\$210,228	60%
D64/D71	\$137,964	\$179,346	\$220,740	60%
D65/D72	\$144,372	\$187,688	\$231,000	60%
E81	\$145,416	\$196,318	\$247,212	70%
E82	\$152,688	\$206,134	\$259,572	70%
E83	\$160,332	\$216,441	\$272,556	70%
E84/E91	\$168,348	\$227,263	\$286,188	70%
E85/E92	\$176,760	\$238,626	\$300,492	70%

<u>Pay Structure 4 Option</u>: This structure is based on the 60th percentile of all sectors (public, courts and private sectors) range maximum data to develop the range midpoints. Additionally, range minimums and maximums have been adjusted, per State reporting requirements, to be wholly divisible by 12.

General Structure:

DBM			Prop	Range
Rating	Prop Min	Prop Mid	Max	Width
A11	\$42,588	\$48,972	\$55,356	30%
A12	\$45,120	\$51,888	\$58,656	30%
A13	\$47,808	\$54,977	\$62,148	30%
B21	\$48,552	\$58,261	\$67,968	40%
B22	\$51,444	\$61,730	\$72,012	40%
B23	\$54,504	\$65,405	\$76,308	40%
B24/B31	\$58,596	\$70,318	\$82,032	40%
B25/B32	\$63,912	\$76,697	\$89,484	40%
C41	\$65,964	\$82,458	\$98,952	50%
C42	\$69,900	\$87,368	\$104,844	50%
C43	\$74,052	\$92,570	\$111,084	50%
C44/C51	\$79,620	\$99,523	\$119,424	50%
C45/C52	\$86,844	\$108,552	\$130,260	50%
D61	\$89,772	\$116,706	\$143,640	60%
D62	\$95,124	\$123,654	\$152,196	60%
D63	\$100,788	\$131,017	\$161,256	60%
D64/D71	\$108,348	\$140,858	\$173,364	60%
D65/D72	\$118,188	\$153,637	\$189,096	60%
E81	\$122,352	\$165,177	\$207,996	70%
E82	\$129,636	\$175,012	\$220,380	70%
E83	\$137,352	\$185,432	\$233,508	70%
E84/E91	\$147,672	\$199,361	\$251,052	70%
E85/E92	\$161,076	\$217,447	\$273,828	70%
F101	\$175,680	\$237,175	\$298,668	70%
F102	\$191,628	\$258,692	\$325,764	70%

Attorney Job Family Structure:

DBM Rating	Prop Min	Prop Mid	Prop Max	Range Width
C42	\$91,992	\$114,993	\$137,988	50%
C43	\$98,904	\$123,631	\$148,356	50%
C44/C51	\$107,556	\$134,447	\$161,340	50%
C45/C52	\$117,936	\$147,417	\$176,904	50%
D61	\$121,716	\$158,233	\$194,748	60%
D62	\$128,364	\$166,871	\$205,380	60%
D63	\$135,012	\$175,509	\$216,012	60%
D64/D71	\$143,328	\$186,325	\$229,320	60%
D65/D72	\$153,300	\$199,295	\$245,280	60%
E81	\$155,640	\$210,111	\$264,588	70%
E82	\$163,416	\$220,617	\$277,812	70%
E83	\$171,588	\$231,648	\$291,708	70%
E84/E91	\$180,168	\$243,230	\$306,288	70%
E85/E92	\$189,180	\$255,392	\$321,600	70%



Pay Structure Recommendations

We recommend to the Administrative Director consideration of Option 3 as it most appropriately addresses key factors identified by the Judicial Council staff, which include:

- Anchoring the pay structure(s) against the public and court sector labor markets:
- A pay structure based on the 60th percentile of the market will allow for changes in market that will have occurred over the implementation time period, since the data at point of implementation will be approximately one (1) year old; and,
- A structure that is sustainable.
- The organization is positioned for the present and future for reasonable competition and maximum performance.

It is our understanding that after reviewing and evaluating the presented options, the Administrative Director determined the model pay structure of Option 1 to be the most appropriate model for the Judicial Council of California, and further that this model was adopted with a more conservative structure than initially proposed in order to address budget issues as well as to best position the organization for the future. We were pleased to work through the modifications with the Judicial Council staff and are confident that the result is consistent with the study methodology and that it maintains the structural integrity of the range control points developed in the model.

Judicial Council Staff Considerations

The following represents pay structure decisions made by the Administrative Director:

- The following two structures are based upon the recommended Option 1 reflective of the 50th percentile of the market.
- Due to budget constraints, range widths are modified.
- However, all range control points remain consistent with the FLG recommendations contained in Option 1.

General Pay Schedule:

DBM Rating	Prop Min	Prop Mid	Prop Max	Range Width
A11	\$41,964	\$48,264	\$54,564	30%
A12	\$44,352	\$51,011	\$57,660	30%
A13	\$46,884	\$53,913	\$60,948	30%
B21	\$47,496	\$56,990	\$66,492	40%
B22	\$50,196	\$60,233	\$70,272	40%
B23	\$53,052	\$63,660	\$74,268	40%
B24/B31	\$56,856	\$68,228	\$79,596	40%
B25/B32	\$61,788	\$74,139	\$86,496	40%
C41	\$63,564	\$79,459	\$95,352	50%
C42	\$67,188	\$83,980	\$100,776	50%
C43	\$71,004	\$88,758	\$106,512	50%
C44/C51	\$76,104	\$95,127	\$114,156	50%
C45/C52	\$82,692	\$103,369	\$124,044	50%
D61	\$88,632	\$110,787	\$132,948	50%
D62	\$93,672	\$117,090	\$140,508	50%
D63	\$99,000	\$123,753	\$148,500	50%
D64/D71	\$106,104	\$132,633	\$159,156	50%
D65/D72	\$115,296	\$144,124	\$172,944	50%
E81	\$123,576	\$154,466	\$185,364	50%
E82	\$130,608	\$163,255	\$195,900	50%
E83	\$138,036	\$172,544	\$207,048	50%
E84/E91	\$147,936	\$184,925	\$221,904	50%
E85/E92	\$160,752	\$200,947	\$241,140	50%
F101	\$174,684	\$218,357	\$262,032	50%
F102	\$189,816	\$237,276	\$284,736	50%

Attorney Pay Schedule:

DBM Rating	Prop Min	Prop Mid	Prop Max	Range Width
C42	\$105,720	\$116,286	\$126,852	20%
C43	\$111,912	\$123,097	\$134,292	20%
C44/C51	\$119,664	\$131,626	\$143,592	20%
C45/C52	\$128,952	\$141,852	\$154,752	20%
D61	\$136,716	\$150,381	\$164,052	20%
D62	\$142,896	\$157,192	\$171,480	20%
D63	\$150,048	\$165,052	\$180,060	20%
D64/D71	\$156,852	\$172,532	\$188,220	20%
D65/D72	\$166,140	\$182,758	\$199,368	20%
E81	\$173,892	\$191,287	\$208,680	20%
E82	\$182,592	\$200,852	\$219,108	20%
E83	\$191,724	\$210,894	\$230,064	20%
E84/E91	\$201,312	\$221,439	\$241,572	20%
E85/E92	\$211,368	\$232,511	\$253,644	20%