

# Compensation Programs and Practices

WorldatWork  
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research



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WorldatWork ([www.worldatwork.org](http://www.worldatwork.org)) is a nonprofit human resources association for professionals and organizations focused on compensation, benefits, work-life effectiveness and total rewards – strategies to attract, motivate and retain an engaged and productive workforce. WorldatWork and its affiliates provide comprehensive education, certification, research, advocacy and community, enhancing careers of professionals and, ultimately, achieving better results for the organizations they serve. WorldatWork has more than 65,000 members and subscribers worldwide; 95 percent of Fortune 500 companies employ a WorldatWork member. Founded in 1955, WorldatWork is affiliated with more than 70 local human resources associations and has offices in Scottsdale, Ariz., and Washington, D.C.

WorldatWork Society of Certified Professionals® is the certifying body for six prestigious designations: the Certified Compensation Professional® (CCP®), Certified Benefits Professional® (CBP), Global Remuneration Professional (GRP®), Work-Life Certified Professional® (WLCP®), Certified Sales Compensation Professional (CSCP)™ and Certified Executive Compensation Professional (CECP)™.

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## Introduction & Methodology

This report summarizes the results of a July 2014 survey of WorldatWork members to gather information about trends in compensation programs and practices. This survey focuses on the prevalence of base and variable pay programs as well as common practices used to administer and communicate these programs in today's workplace.

On July 16, 2014, survey invitations were sent electronically to 5,032 WorldatWork members. Participants were randomly selected U.S., Canadian and foreign WorldatWork members who have designated compensation and benefits in their title. The survey closed on Aug. 1, 2014, with 671 responses, a 13% response rate. The final data set was cleaned, resulting in 626 responses.

In order to provide the most accurate data possible, data were cleaned and analyzed using statistical software. Any duplicate records were removed. Data comparisons with any relevant, statistically significant differences are noted within this report where applicable.

The demographics of the survey sample and the respondents are similar to the WorldatWork membership as a whole. The typical WorldatWork member works at the managerial level or higher in the headquarters of a large company in North America.

The frequencies or response distributions listed in the report show the number of times or percentage of times a value appears in a data set. Due to rounding, frequencies of data responses provided in this survey may not total exactly 100%.

WorldatWork conducted similar compensation practices surveys in 2012, 2010 and 2003. The reports, "Compensation Programs and Practices 2012," "Compensation Programs and Practices" (2010) and "Survey of Compensation Policies and Practices" (2003), can be viewed on the WorldatWork [website](#). Where possible, historical comparisons from data gathered in the previous surveys are shown.

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# Demographics

Figure 1: “Your organization is:” (n=581)

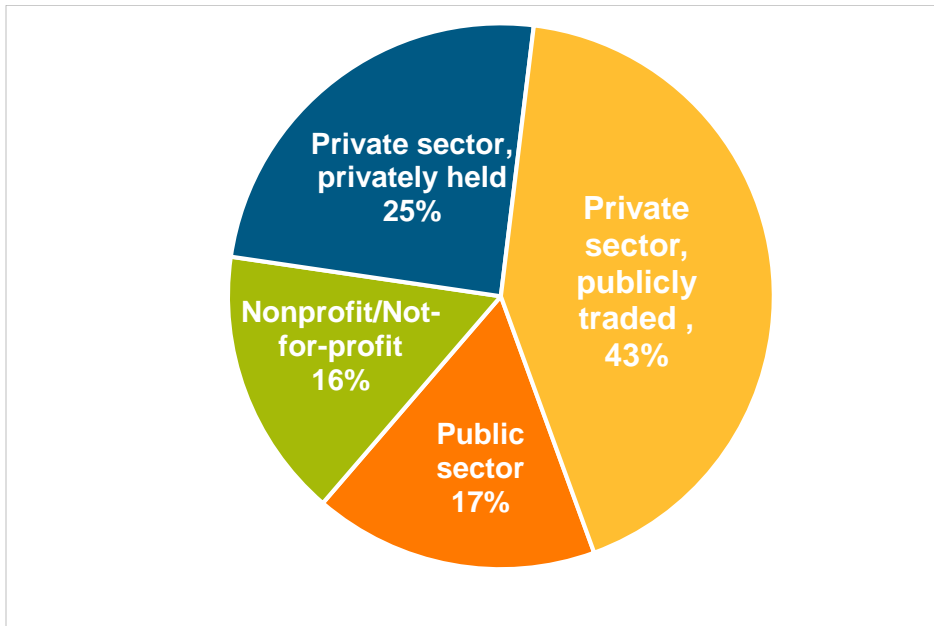


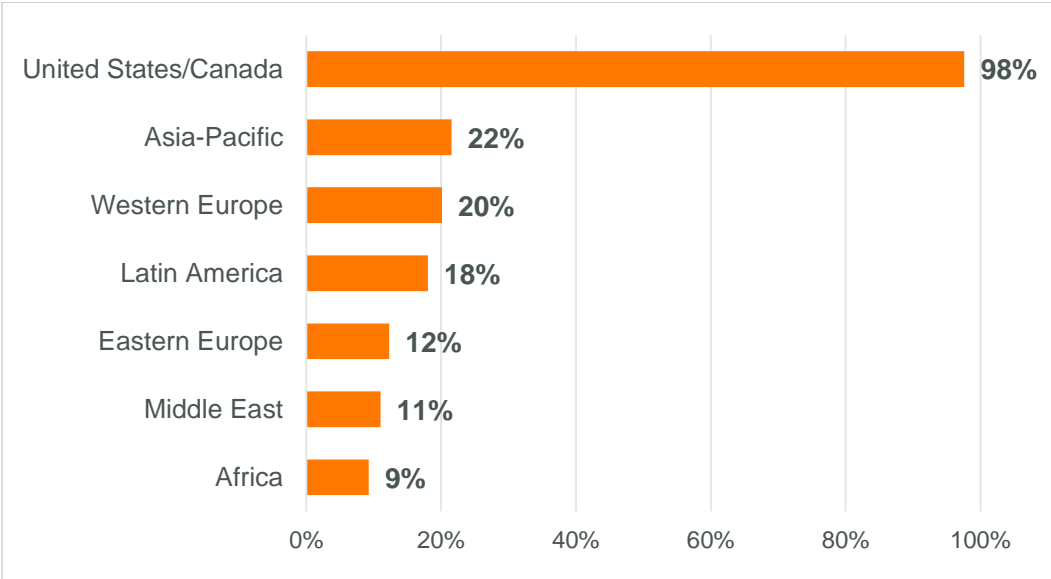
Figure 2: “Please choose the total number of full-time employees (FTEs) your organization employs worldwide:” (n=582)

Option	Percentage
Less than 100 employees	1%
100 to 499	2%
500 to 999	5%
1,000 to 2,499	16%
2,500 to 4,999	15%
5,000 to 9,999	21%
10,000 to 19,999	16%
20,000 to 39,999	9%
40,000 to 99,999	10%
100,000 or more employees	6%

**Figure 3: “Please choose one category that best describes the industry in which your organization operates:” (n=575)**  
*Industries with less than 2% are not listed in this table.*

Option	Percentage
Finance and Insurance	14%
All Other Manufacturing	12%
Health Care and Social Assistance	10%
Utilities, Oil and Gas	9%
Consulting, Professional, Scientific and Technical Services	7%
Retail Trade	6%
Educational Services	4%
Information (includes Publishing, IT, etc.)	3%
Transportation	2%
Public Administration	2%
Computer and Electronic Manufacturing	2%
Other	20%

**Figure 4: “For which regions of the world do you have responsibility? (Check all that apply.)” (n=575)**



# Executive Summary

Now a full five years since the recession of 2008-2009, compensation practices have experienced a convergence in terms of pay philosophy, with fully 85% of organizations targeting the market median for base pay and 78% targeting the market median for total cash (base plus short-term variable pay). This focus on the market extends to job evaluation methods, where market pricing now dominates at 89% usage among survey respondents. While virtually all organizations (92%) have a compensation philosophy, 45% indicate that most or all of their employees do not understand it. Furthermore, 39% of organizations indicate they share minimal information with employees regarding their individual salaries. Perhaps the fact that so many organizations are following a similar pay policy has led to some level of malaise in communication, where “no change” equates to “no communication necessary.”

Pay for performance continues to thrive with better than 7 in 10 (72%) saying they directly tie pay increases to job performance, and two-thirds (67%) indicating increases for top performers are at least 1.5 times the increase of average performers. Furthermore, the results indicate that employees’ understanding of the organization’s compensation philosophy improves when there is higher differentiation in increases between average and top performers.

Finally, for those organizations with multinational operations, 83% primarily or exclusively design variable pay programs at the corporate level, although 50% do allow for limited adaptation at the local level.

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## Compensation Philosophy

- More than 9 of every 10 companies have a compensation philosophy (92%), with 65% having a written policy and 27% having an unwritten policy. These results have changed minimally since 2012 when 93% of organizations had a written or unwritten compensation philosophy. (See Figure 5.)
- 28% of respondents indicate that most or all of their employees understand the company’s compensation philosophy. These results continue a slow decline in employee understanding, as the figure has dropped from 35% in 2003. (See Figure 6.)
- 85% of organizations target their base salary at the 50<sup>th</sup> percentile, or median. However, 66% pay at the median in practice. There is a similar difference between the total cash target (78%) and total cash practice (61%). (See Figure 7.)
- Most organizations are determining the relative value of jobs based on market pricing (89%), followed by classification (18%) and point factor (18%). (See Figure 8.)
- Bonuses (82%) have continued to increase as the most frequently used variable pay plan for some or all employees. Recognition (e.g., spot award) and performance sharing (based on other financial or nonfinancial goals) are also widely used, at 66% and 65% respectively. As bonuses have continued to increase, the use of individual incentives (other than sales incentives) has declined by 17% since 2012. (See Figure 10.)



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## Individual Base Salary Determination

- Individual performance against job standards (71%) is most used to determine base salary increases for employees, followed by position in range (59%), individual performance against management by objectives (MBOs) or similar personal objectives (49%) and market value of the position (49%). This is similar to the 2012 results, except individual performance against MBOs or similar personal objectives fell 9%. (See Figure 12.)
- Most organizations have a rating system with a performance score that is tied to salary increases (72%), an upward trend since 2010. (See Figure 13.)
- Consistent with 2012 and 2010, in 2014 moderate variation — meaning top performers receive 1.5 times the average increase — is the most typical variation in salary increase between average and top performers. (See Figure 14). Also similar to previous years, a merit matrix is most commonly used as a guide by managers as a method for determining annual increases. (See Figure 15.)

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## Base Salary Structure Design

- Similar to previous years, companies largely assess the market value of jobs on an annual basis (57%), but also assess market conditions on an as-needed basis (20%). (See Figure 20.)
- A majority of base salary structures for employees are still adjusted once a year (59%), with 14% of companies adjusting their structures once every two years, which has increased by 5% from the previous two surveys. (See Figure 22.) Most organizations have more than one salary structure (77%), up from 2012 (72%) and 2010 (59%). (See Figure 22a.)
- Salary structures are defined/identified largely by geographic region (52%); job category role (44%), which is a notable increase from 2012 (23%); and Fair Labor Standards Act of 1938 (FLSA) exemption status or other regulatory classification (27%). (See Figure 24.)

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## Pay Program Communications and Employee Involvement

- The percentage of organizations providing minimal pay-related information to their employees is increasing (39%), and a modest yet consistent decline is occurring of pay program design information being shared (e.g., strategy, compensation markets, link to performance). (See Figure 28.)
- 82% of employers hold individual discussions between employees and supervisors to share information about the pay program. (See Figure 29.) Typically, these conversations occur at least once annually, practiced by 77% of organizations. (See Figure 30.)
- The approach to communicating individual pay increases has remained similar to previous results, with a majority of organizations providing brief written (55%) and/or verbal (53%) communication. (See Figure 31.)

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## Evaluation of Salary Policies and Practices

- Management primarily uses employee turnover or retention data (62%) and employee satisfaction survey metrics (53%) to determine the effectiveness of salary programs. (See Figure 32.)

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## Global Practices

- 82% of compensation philosophies in global practices are universal or companywide rather than varying by country or region (18%), and most performance management programs are applied consistently to all countries (84%). (See Figures 33 and 36.)
- Half of the variable pay programs for global practices are designed primarily at the corporate level, and all employees usually participate in the same programs. A third of the global programs are designed exclusively at the corporate level, with all employees worldwide participating in the same programs. (See Figure 34.)
- 81% of global organizations use bonuses (e.g., sign-on, retention) for some or all employees in the United States, Canada and the Middle East. Following bonuses, organizations use recognition (e.g., spot award), performance sharing (based on other financial or nonfinancial goals) and individual incentives (other than sales incentives). (See Figure 35.)

# Results and Analysis

## Compensation Philosophy

Figure 5: “Does your company have a compensation philosophy for paying employees?”

	2003	2010	2012	2014
n=		1,381	996	621
We have a written compensation philosophy	62%	61%	67%	65%
We have an unwritten compensation philosophy	29%	29%	26%	27%
We do not have a compensation philosophy	7%	9%	7%	8%
Other	2%	1%	1%	1%

Figure 6: “To what extent do employees understand the company’s compensation philosophy?”

	2003	2010	2012	2014
n=		1,237	921	561
Virtually no employees understand the compensation philosophy	6%	7%	6%	7%
Most do not understand the compensation philosophy	32%	35%	38%	38%
About half of employees understand the compensation philosophy	28%	29%	28%	26%
Most employees understand the compensation philosophy	31%	26%	26%	27%
Virtually all employees understand the compensation philosophy	4%	3%	2%	1%

## Competitive Positioning

Figure 7: “Compared to the relevant labor market what is your organization’s:”

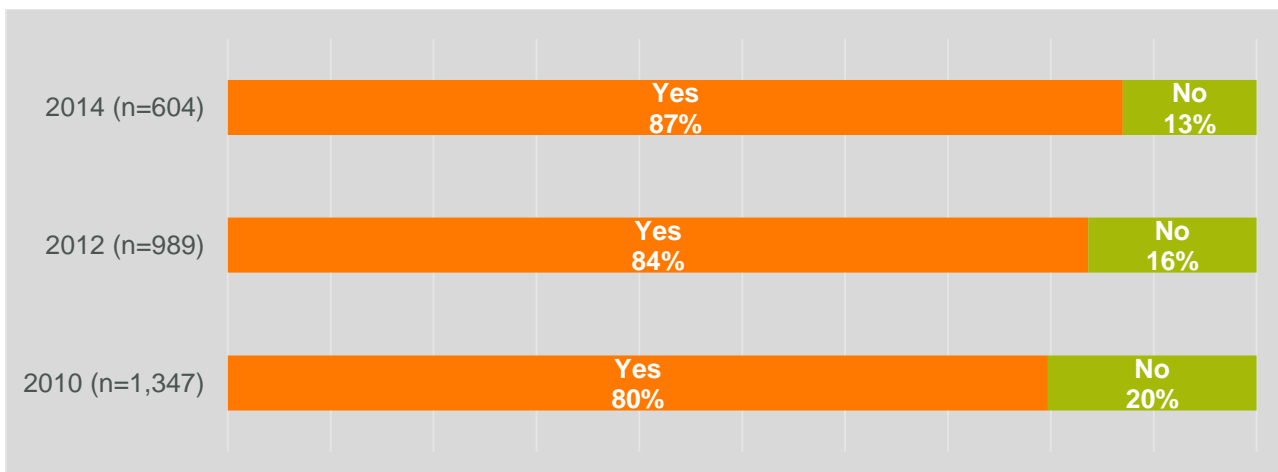
	25 <sup>th</sup> percentile or below	Above 25 <sup>th</sup> but below 50 <sup>th</sup> percentile	50 <sup>th</sup> percentile, or median	Above 50 <sup>th</sup> but below 75 <sup>th</sup> percentile	75 <sup>th</sup> percentile or above
Base salary target (or goal) (n=594)	1%	5%	85%	8%	2%
Base salary practice (n=589)	2%	18%	66%	12%	1%
Total cash target or goal (n=520)	1%	3%	78%	13%	5%
Total cash practice (n=513)	1%	16%	61%	18%	4%

Figure 8: “How does your organization determine the relative value of jobs (job evaluation method)? (Please select all that apply.)”

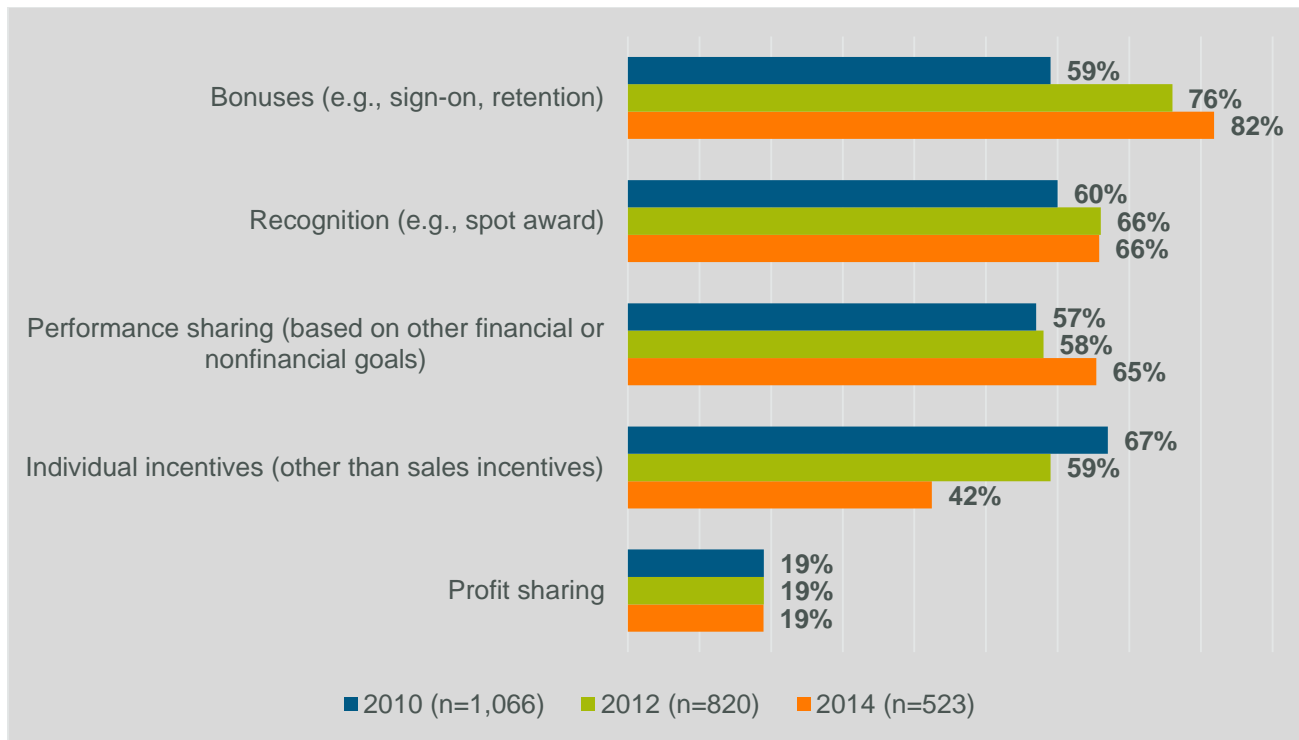
	2012	2014
n=	989	611
Market pricing	88%	89%
Ranking	15%	13%
Classification	17%	18%
Point factor	20%	18%
Other method	7%	7%
No method in place	1%	1%

## Variable Pay Programs

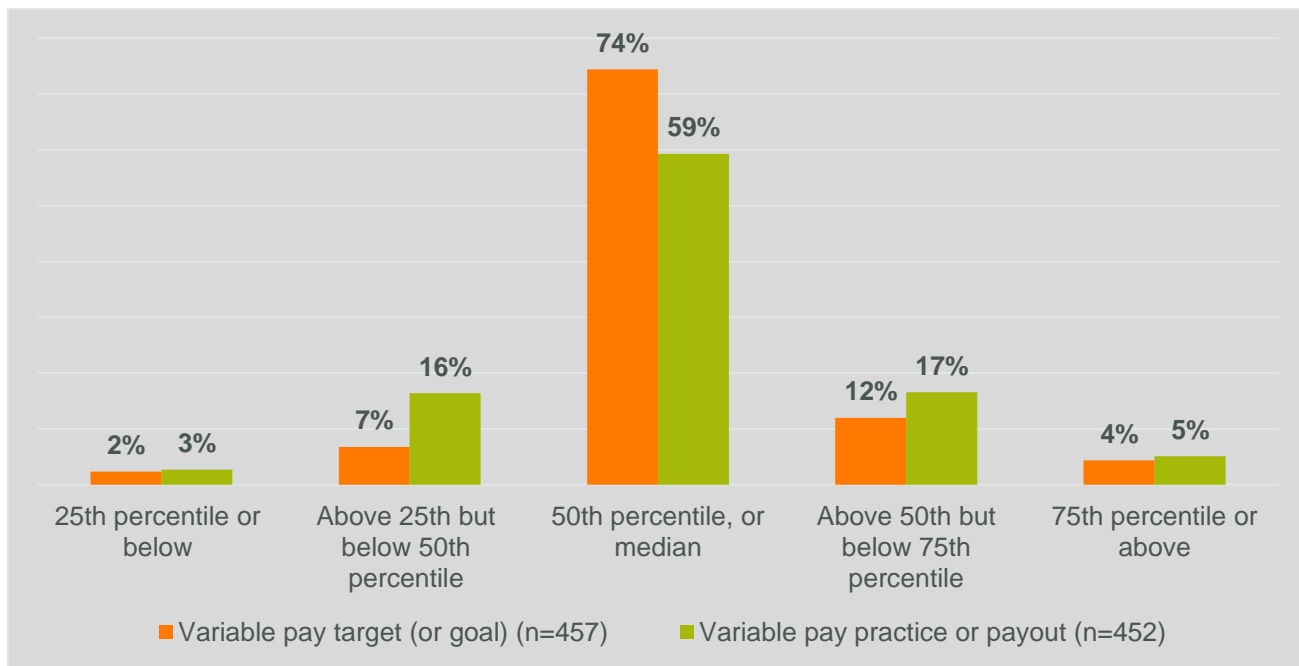
Figure 9: “Does your organization use variable pay (not including sales commission plans)?”



**Figure 10: “Which of the following types of variable pay plans does your organization use for some or all employees? (Please select all that apply.)”<sup>1</sup>**



**Figure 11: “Compared to the relevant labor market what is your organization’s:”**



<sup>1</sup> A statistically significantly higher percentage of participants cited using bonuses (e.g., sign-on, retention) as a type of variable pay in 2014 (82%) compared to 2010 (59%), while a statistically significantly lower percentage of participants cited using individual incentives (other than sales incentives) as a type of variable pay in 2014 (42%) than in 2010 (67%).

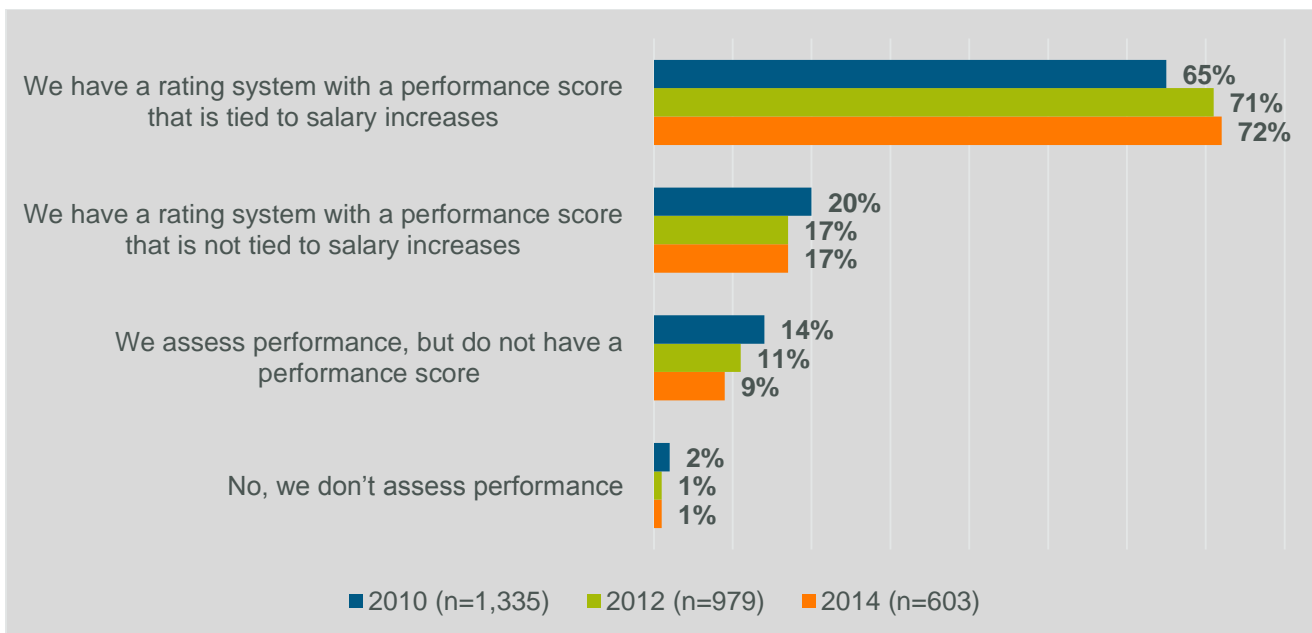
## Individual Base Salary Determination

Figure 12: “How are base salary increases typically determined for employees?  
(Please select all that apply.)”

	2010	2012	2014
	n= 1,337	979	605
Individual performance against job standards	73%	66%	71%
Individual performance against MBOs or similar personal objectives	44%	58%	49% <sup>2</sup>
Position in range	54%	56%	59%
Market value of the position	55%	50%	49%
Skill or competency acquisition	25%	20%	22%
General increase — everyone receives the same increase	11%	12%	9%
Years of service	13%	9%	11%
Education/certifications	10%	9%	10%
Other	4%	4%	6%

## Pay for Performance

Figure 13: “Do you have a formal employee performance rating system, resulting in a performance metric or score?”



<sup>2</sup> A statistically significantly lower number of participants cited using individual performance against MBOs or similar personal objectives in 2014 (49%) compared with the same method in 2012 (58%).

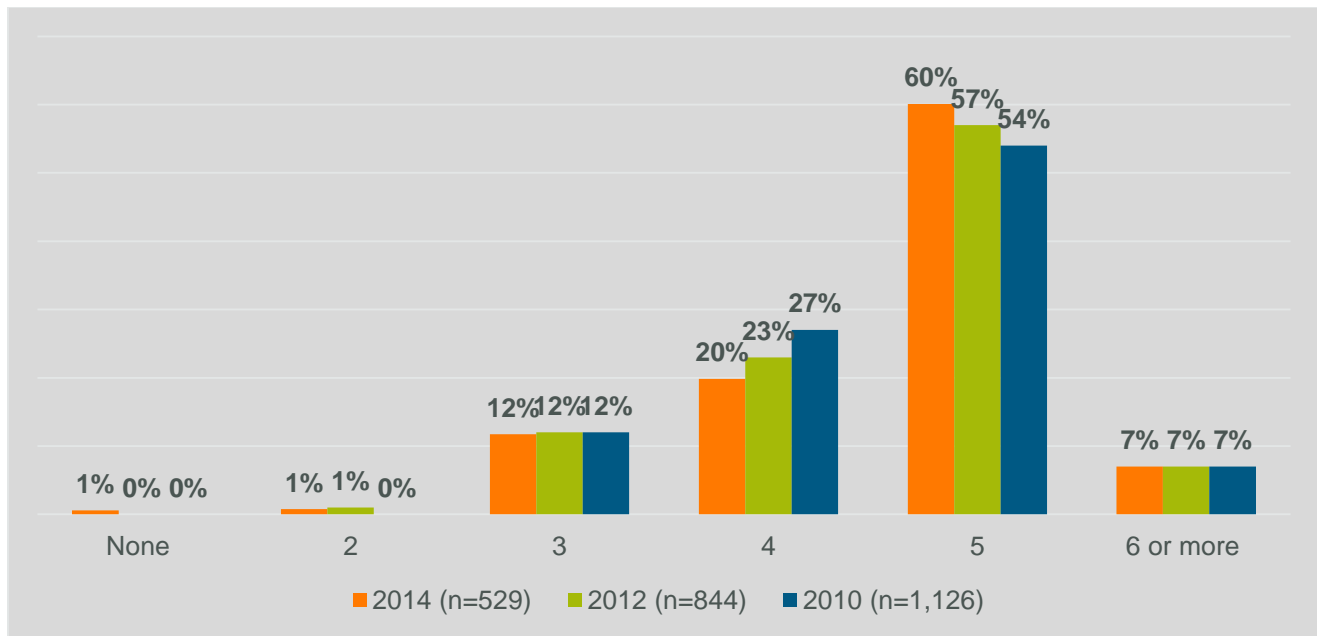
**Figure 14: “If salary increases are based on performance, what is the typical variation in salary increases for 2014?”**

	2010	2012	2014
n=	836	679	432
Base salary increase is based on something other than individual performance	1%	2%	3%
Everyone receives approximately the same increase	4%	4%	3%
Small variation (increase for top performers is 1.25 times the average)	24%	24%	27%
Moderate variation (increase for top performers is 1.5 times the average)	43%	45%	45%
Considerable variation (increase for top performers is 2 times the average)	25%	23%	19%
Extreme variation (increase for top performers is 3 times the average)	2%	2%	3%

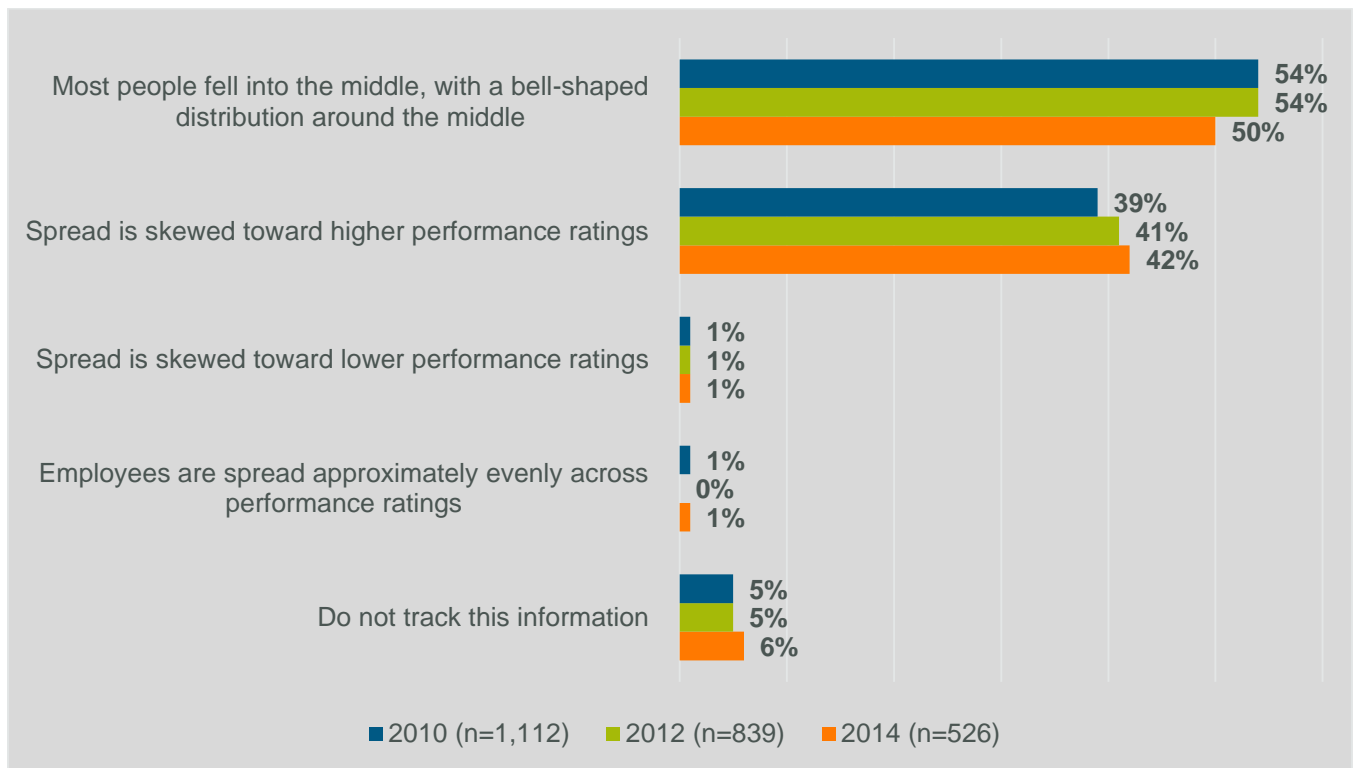
**Figure 15: “If your organization allocates annual increases based on performance, indicate the method for determining the actual increase:”**

	2012	2014
n=	677	425
A merit matrix (position in range and performance rating) is published that managers MUST follow in which a specific percentage increase is published for each box of the matrix	12%	13%
A merit matrix is published that managers MUST follow in which a specific RANGE of increases is published for each box of the matrix	11%	13%
A merit matrix is published that managers use as a GUIDE, but they have discretion to deviate if deemed appropriate	51%	52%
A specific guide providing one increase percentage or a range of increase percentages for each level of performance (position in salary range is not considered) is published that MUST be followed	8%	6%
A specific guide providing one increase percentage or a range of increase percentages for each level of performance (position in salary range is not considered) is published as a GUIDE only	10%	10%
Other type of guidance is provided	5%	5%
No guidance is provided other than the overall budget figure	3%	1%

**Figure 16: “How many performance ratings levels/categories are used when assessing individual performance? (Please do not include levels such as ‘Too new to rate,’ ‘New hire,’ etc.)”**



**Figure 17: “How were employees distributed across these performance categories for 2013 or for the last performance period?”**





## FLSA Classification (U.S.)

Figure 18: “What portion of your organization’s U.S. positions/jobs are exempt from Fair Labor Standards Act of 1938 (FLSA) requirements?”

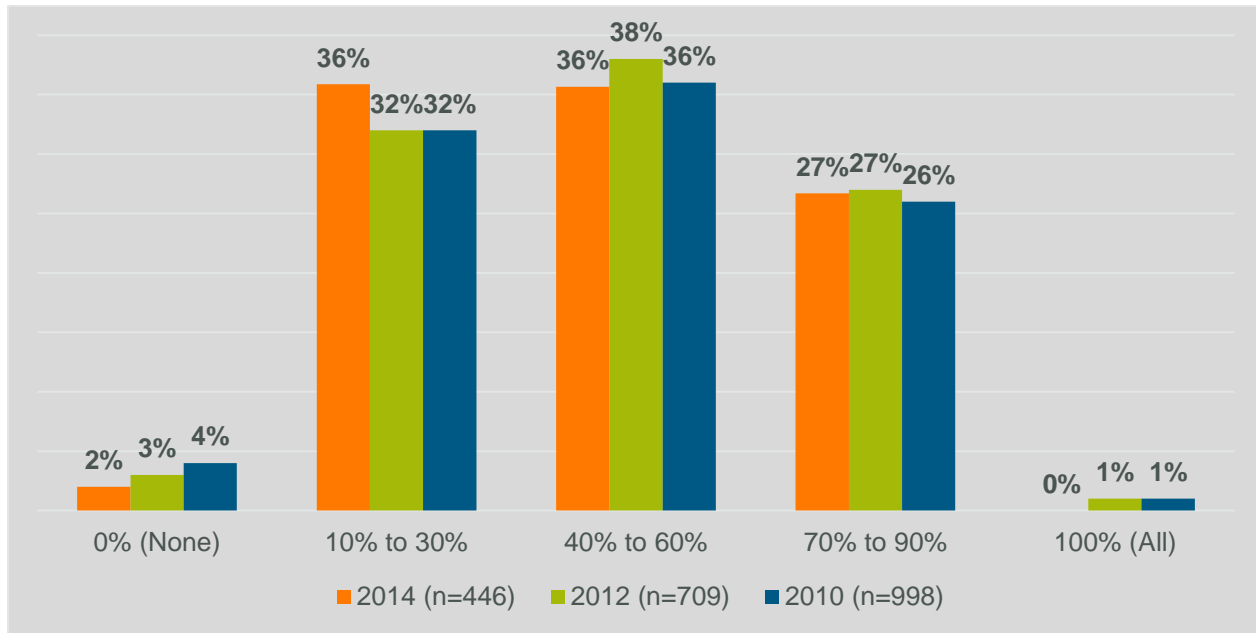


Figure 19: “For what portion of your organization’s U.S. positions/jobs do you maintain FLSA exemption status documentation?”



## Base Salary Structure Design

Figure 20: “How often do you assess the market value of jobs (i.e., pricing benchmarks or all jobs with salary survey data)?”

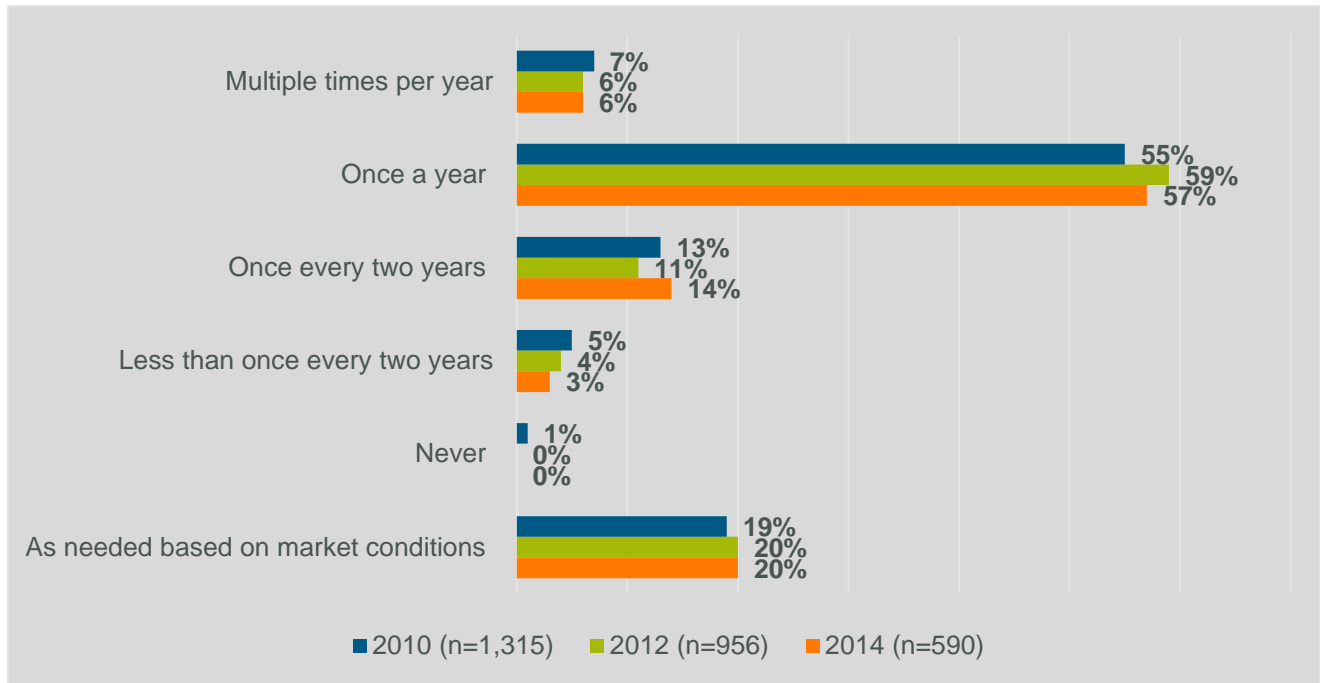
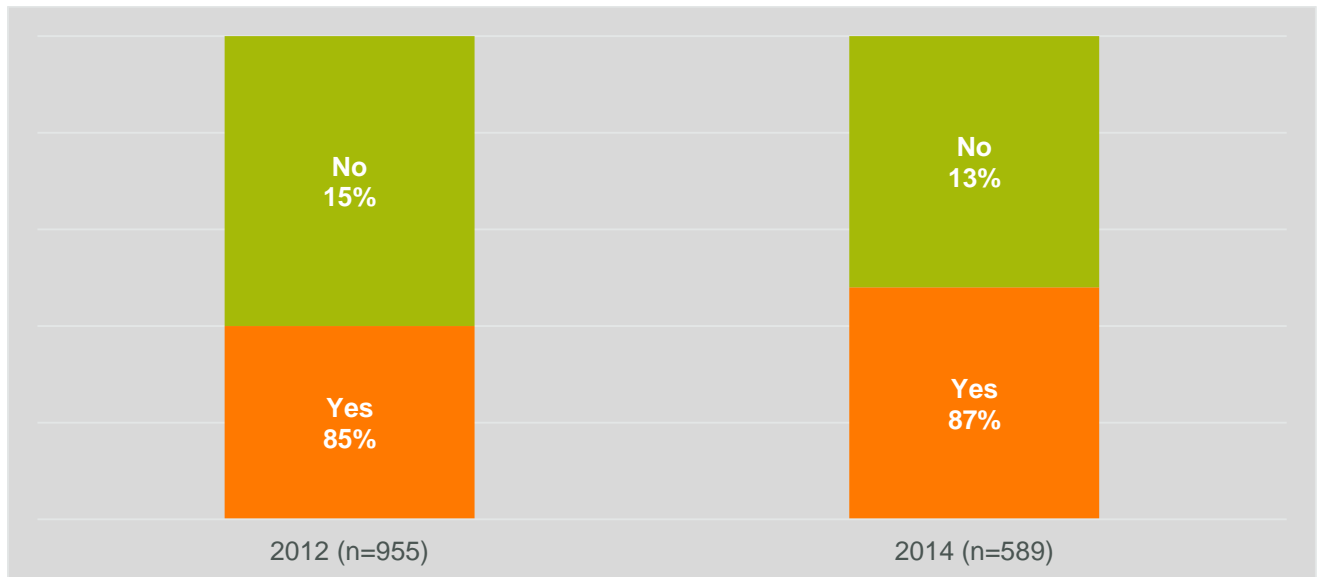
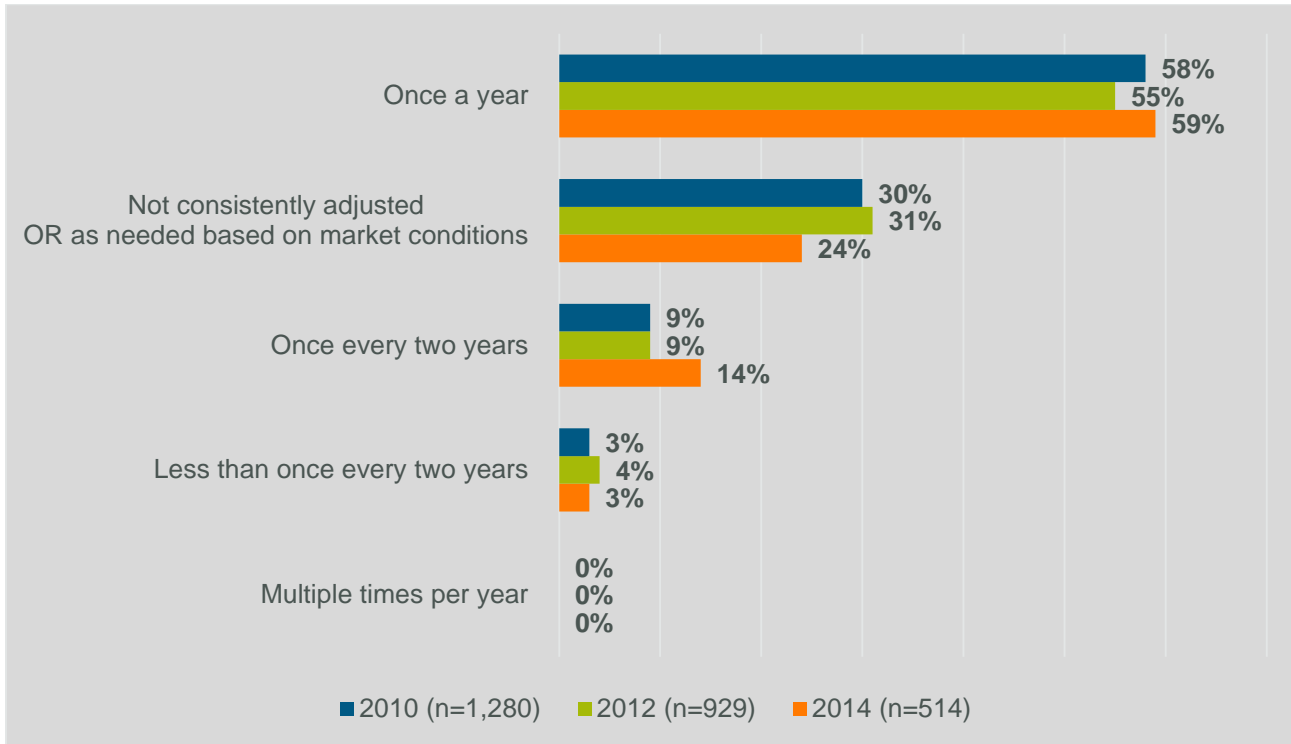


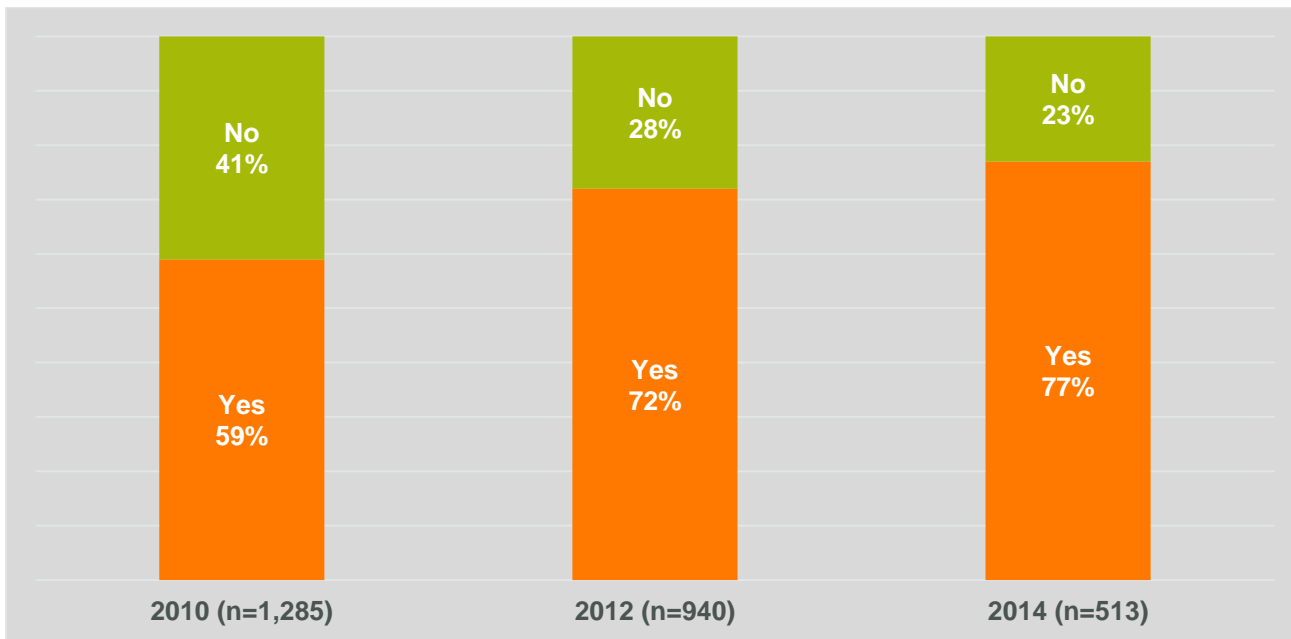
Figure 21: “Does your organization use a formal salary structure(s)?” (n=589)



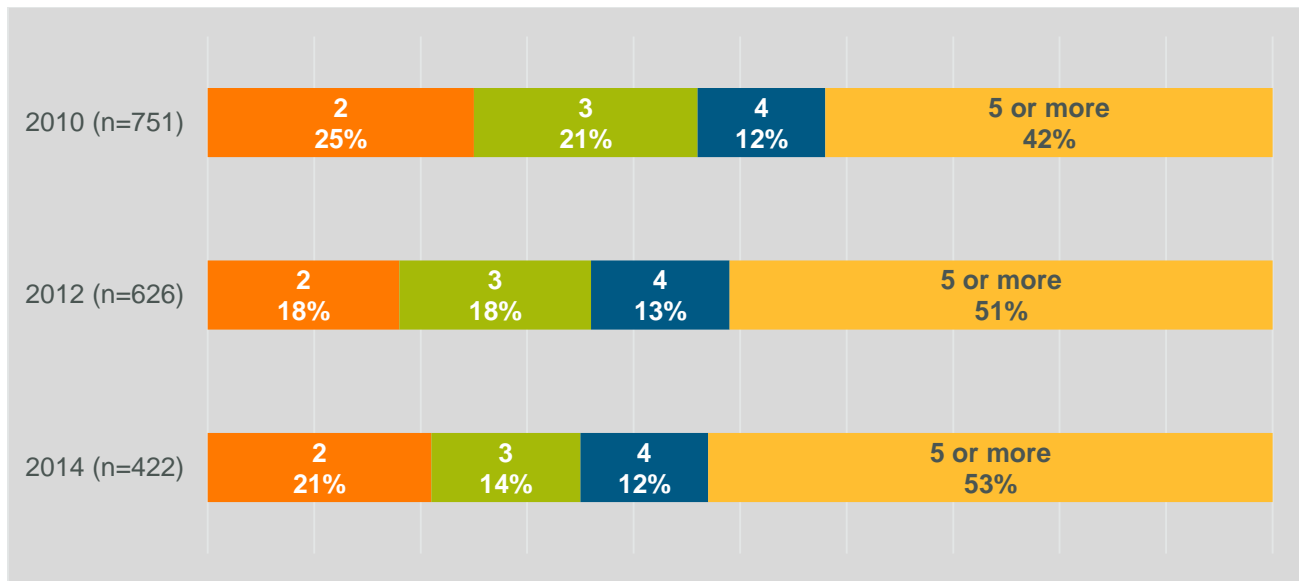
**Figure 22: “How often do you typically adjust base salary structures for employees?”**



**Figure 22a: “Does your organization have more than one salary structure?”**



**Figure 23: “How many separate structures are in place?”**  
*Only participants who answered “Yes” in Figure 21 received this question.*



**Figure 24: “How are the separate structures defined/identified? (Please select all that apply.)”**

	2010	2012	2014
n=	836	627	433
By FLSA exemption status or other regulatory classification	35%	33%	27%
By business unit/subsidiary	25%	31%	18% <sup>3</sup>
By geographic region	45%	52%	52%
By bargaining unit/union	7%	5%	15%
By job category/role	32%	23%	44%
Other	4%	4%	11%

<sup>3</sup> A statistically significantly lower number of participants in 2014 defined separate structures by business unit/subsidiary (18%) compared with 2012 (31%).

Figure 25: “Does your salary structure(s) consist of salary grades or broadbands?”

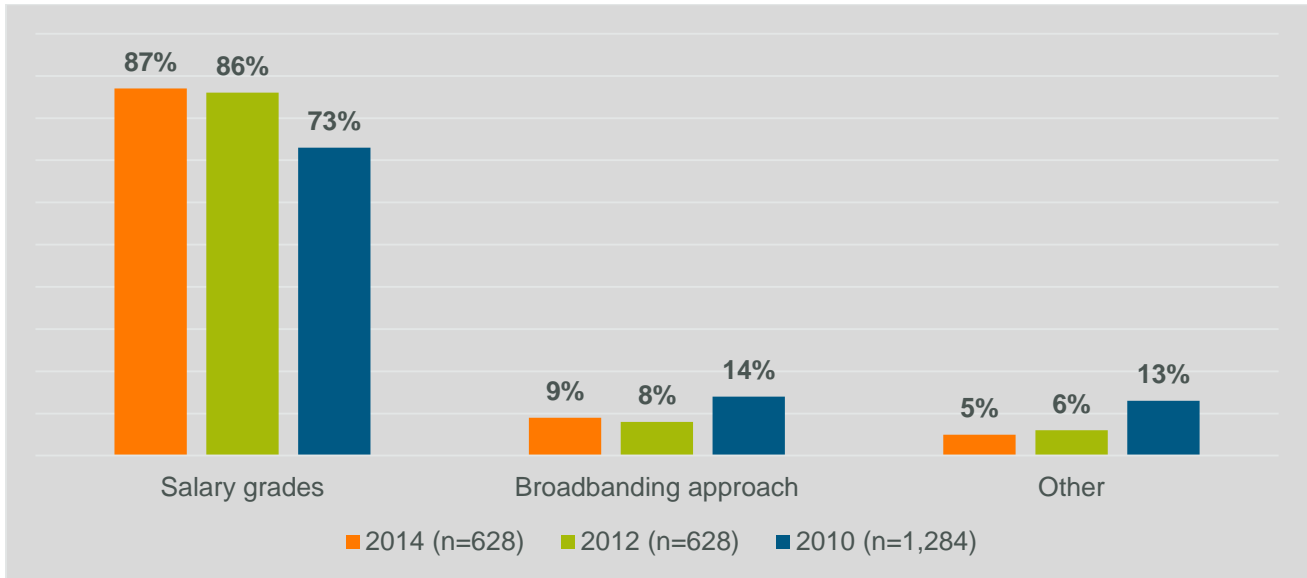
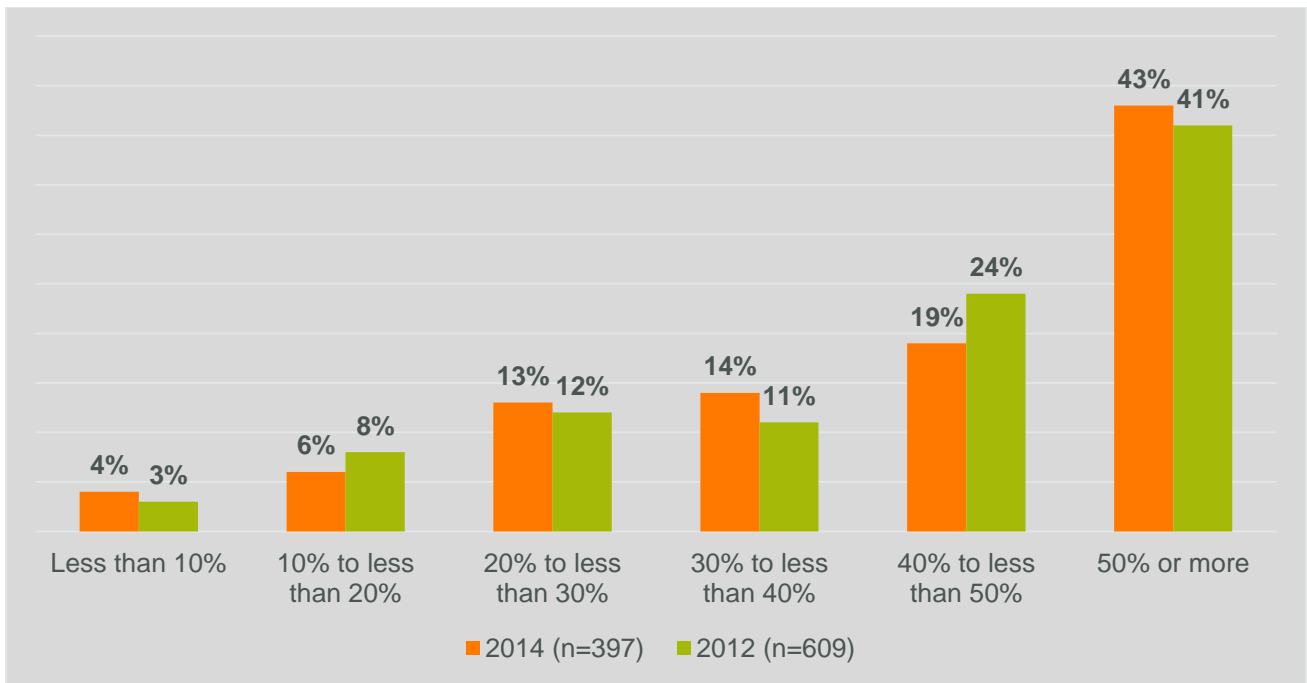
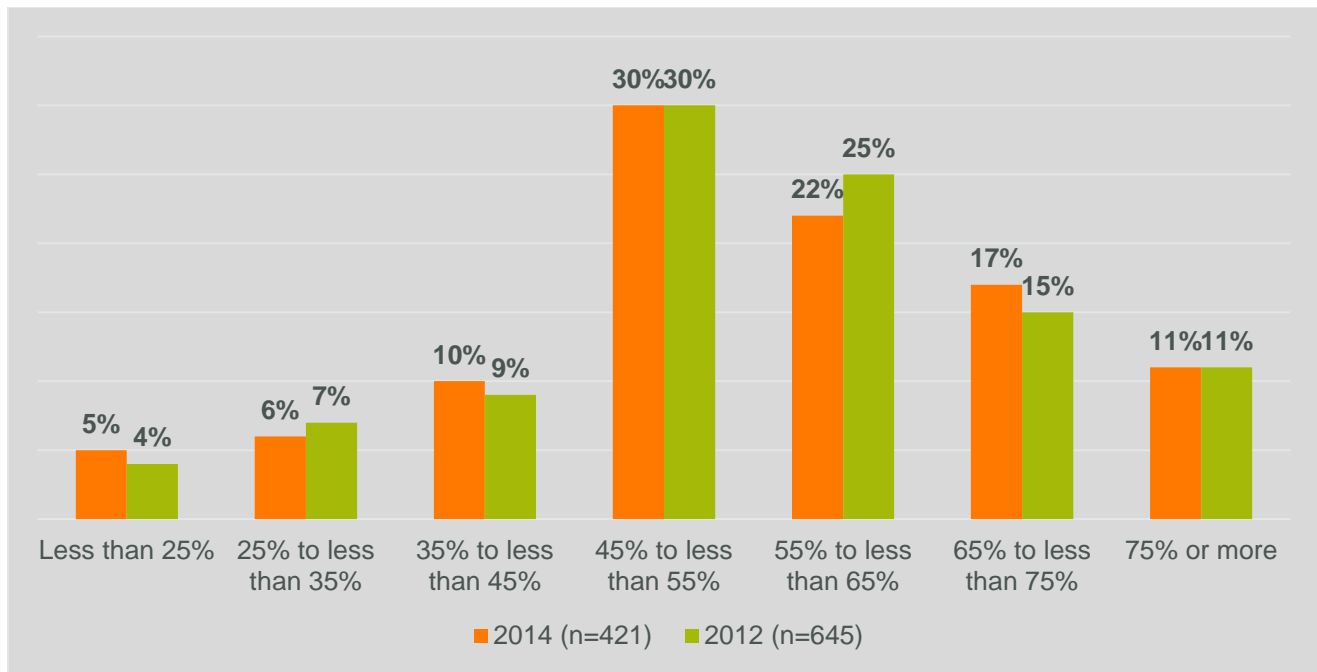


Figure 25a: “For hourly positions, what is the typical range spread [(maximum/minimum) -1] of ranges in your structure(s)?”



**Figure 25b: “For salaried (except executive) positions, what is the typical range spread [(maximum/minimum) -1] of ranges in your structure(s)?”**



**Figure 25c: “For executive positions, what is the typical range spread [(maximum/minimum) -1] of ranges in your structure(s)?”**

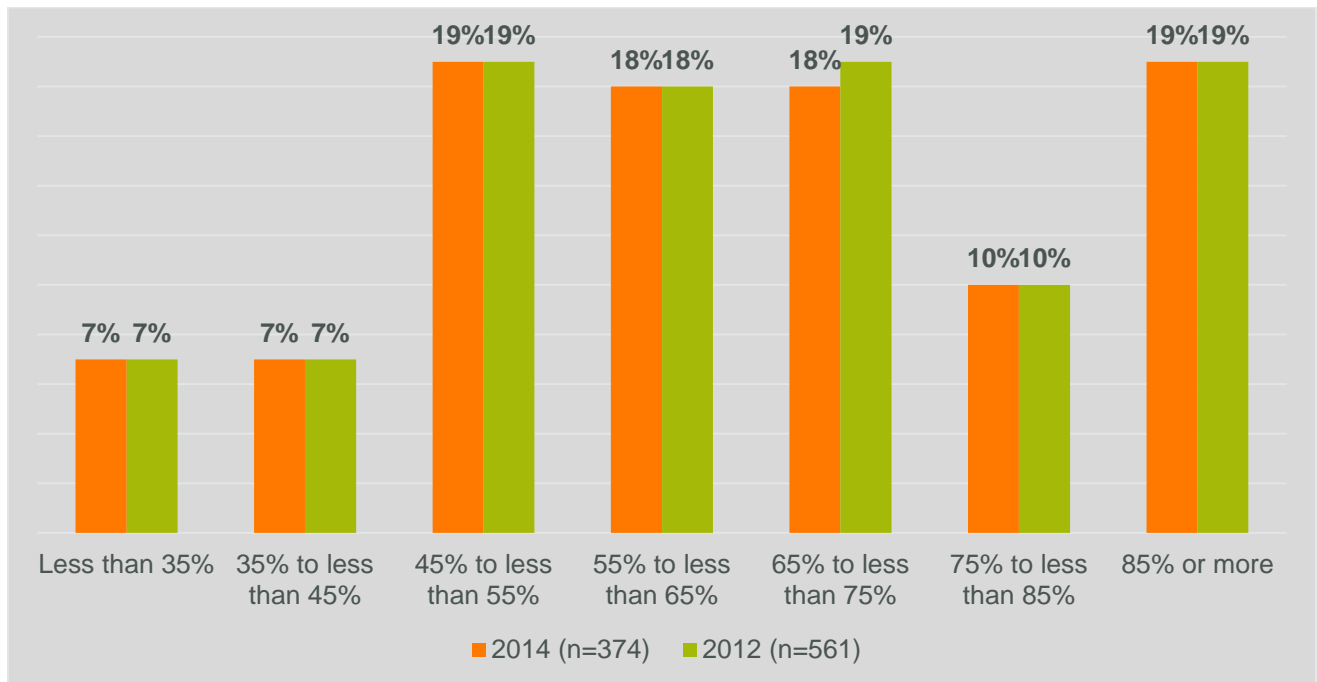


Figure 26: “For structures covering U.S. employees, what is the general midpoint progression?”

	n	Less than 5%	5% to less than 9%	10% to less than 14%	15% to less than 19%	20% to less than 30%	Greater than 30%	Midpoint not defined	Varies
Hourly	397	4%	20%	30%	17%	7%	2%	6%	13%
Salaried	421	4%	9%	32%	24%	14%	3%	5%	11%
Executive	374	3%	4%	16%	19%	19%	9%	13%	18%

## Types of Increases

Figure 27: “What types of salary increases and/or adjustments does your organization award to some or all employees? (Please select all that apply.)”

	2010	2012	2014
n=	1,306	946	584
Cost-of-living adjustments (COLAs)	11%	12%	11%
Merit increases	92%	94%	95% <sup>4</sup>
Promotional increases (result of higher/greater level of responsibility)	94%	97%	96%
Temporary special assignment pay	36%	39%	40%
Pay differentials (usually related to atypical schedule, hazardous or unsecure work environment, special skill set or responsibilities, etc.)	42%	49%	45%
Market adjustments	76%	77%	77%
Internal equity adjustments	64%	69%	70% <sup>5</sup>
General across-the-board increases not considered COLA or market adjustments	12%	13%	10%
Length of service	n/a	n/a	3%
Geographic differential	n/a	n/a	33%
Other	4%	4%	3%

<sup>4</sup> A statistically significantly higher number of organizations in 2014 awarded merit increases (95%) compared with 2010 (92%).

<sup>5</sup> A statistically significantly higher number of organizations used internal equity adjustments (70%) as a type of salary increase and/or adjustment compared with 2010 (64%).

## Pay Program Communications and Employee Involvement

**Figure 28: “How much information is shared with employees about their individual salaries? (Please select all that apply.)”**

	2010	2012	2014
n=	1,300	940	575
Minimal pay-related information is shared	32%	34%	39%
Information regarding the design of the pay program (e.g., strategy, compensation markets, link to performance, etc.)	49%	46%	44%
Base salary range for the employee’s pay grade	43%	44%	44%
Base salary ranges for all pay grades or jobs	19%	18%	16%
Actual pay levels for all employees	1%	2%	4%
Other	4%	5%	5%

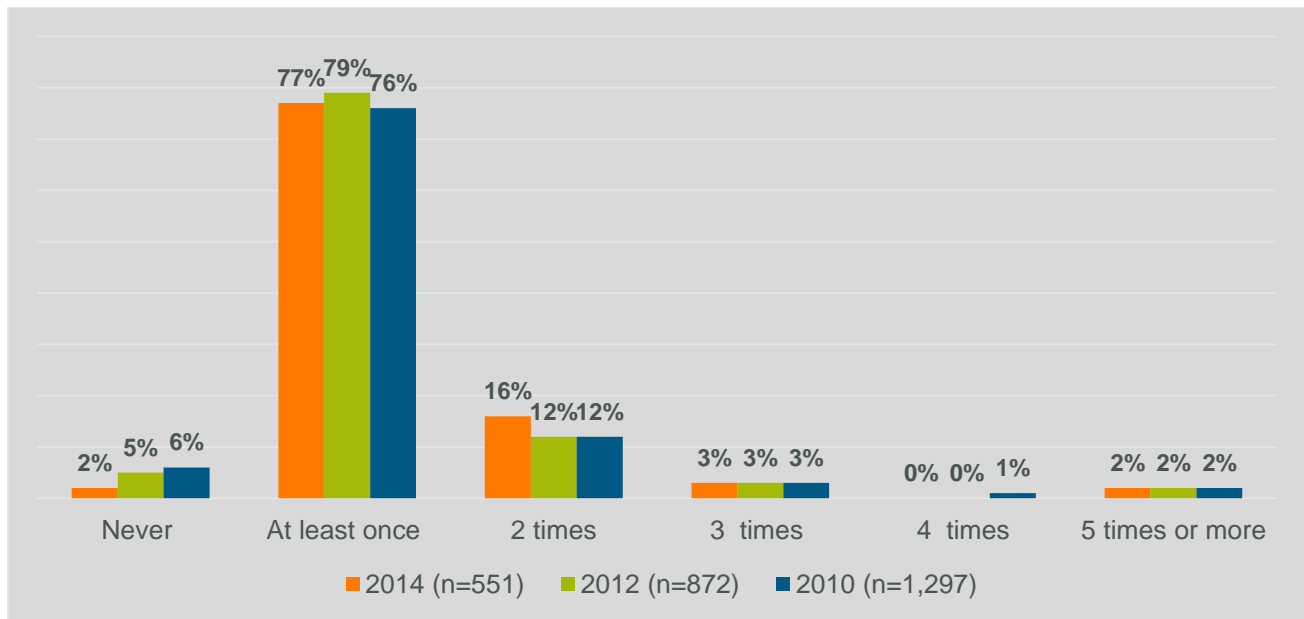
**Figure 29: “In the past 12 months, how did employees receive communications about the pay program? (Please select all that apply.)”**

	2010	2012	2014
n=	1,299	940	582
Company website	42%	41%	41%
Employee meetings	27%	23%	23%
Memos, emails	41%	37%	42%
Employee handbook or orientation manual	21%	20%	15%
Individual discussions with their supervisor	73%	79%	82% <sup>6</sup>
Individual discussions with human resources/compensation department	30%	29%	28%
No pay communications	7%	7%	4%
Periodic total rewards or compensation statements	n/a	n/a	43%
Other	6%	7%	3%

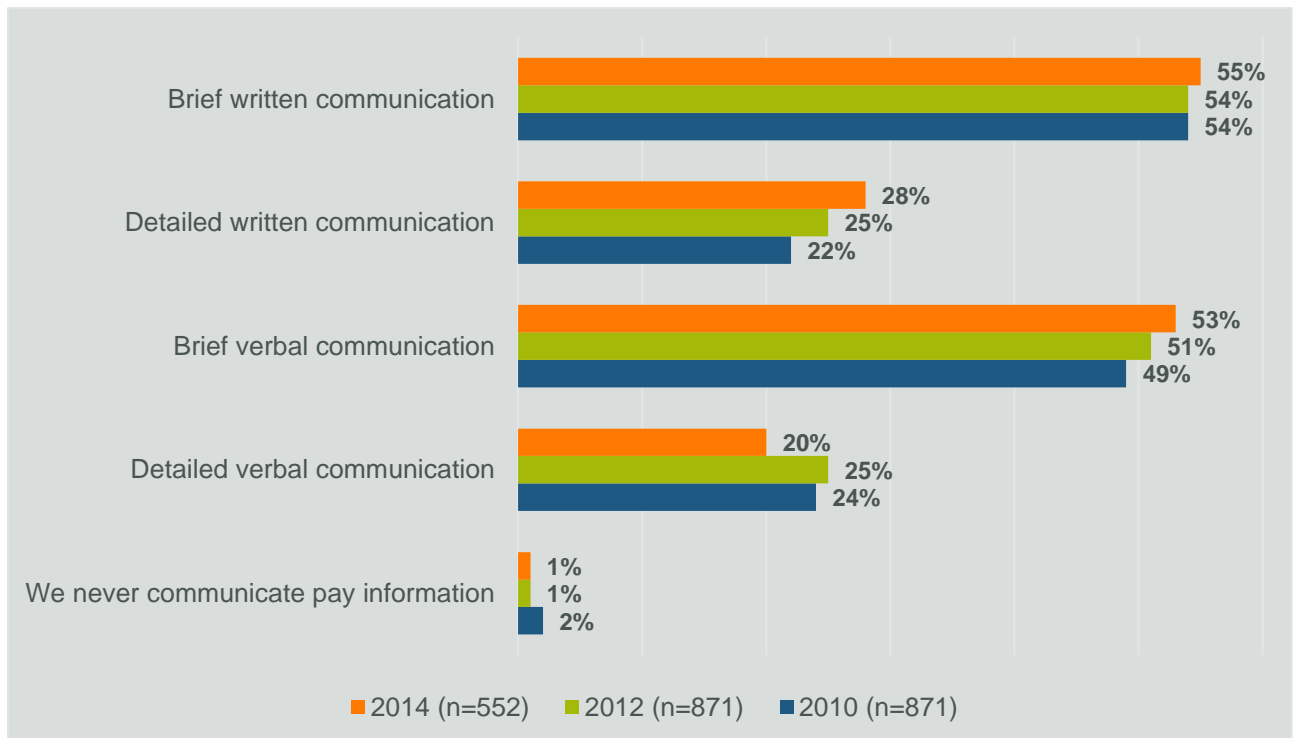
<sup>6</sup> A statistically significantly higher number of participants received individual discussions with their supervisor (82%) about the pay program compared with 2010 (73%).



**Figure 30: “How often did employees receive communications about their individual pay in the past 12 months?”**



**Figure 31: “The approach to communicating individual pay increases is: (Please select all that apply.)”**



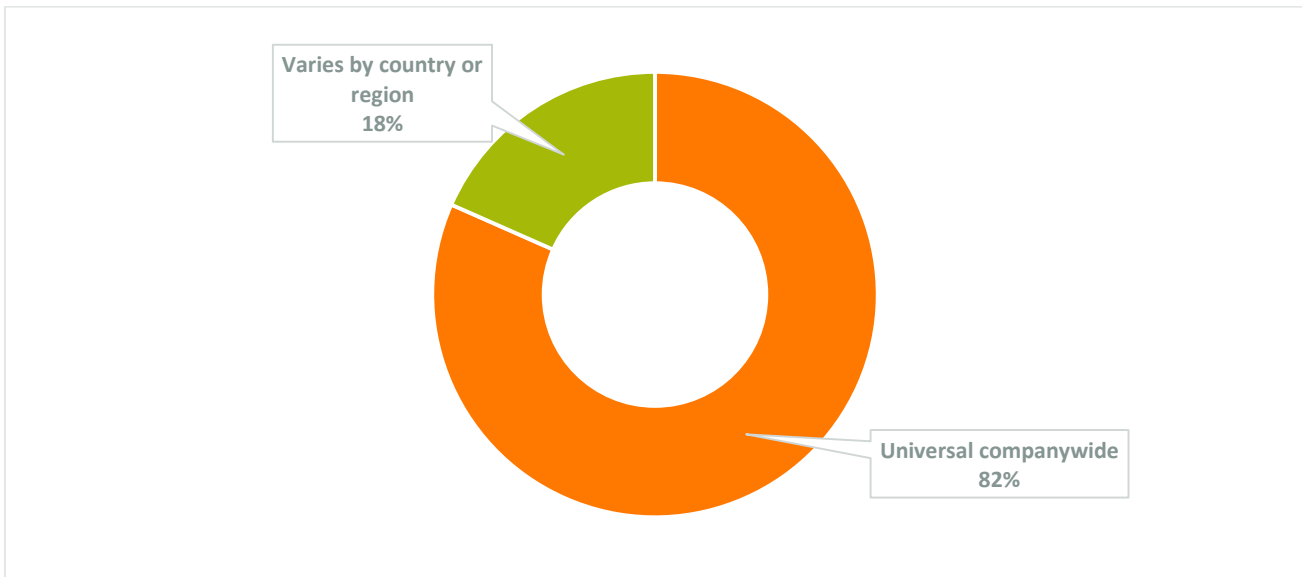
## Evaluation of Salary Policies and Practices

Figure 32: “How does management determine if the salary program is effective? (Please select all that apply.)”

	2010	2012	2014
	n= 1,258	922	563
Business/operating results	32%	29%	30%
Employee productivity metrics	17%	16%	15%
Employee turnover or retention	59%	63%	62%
Employee satisfaction survey metrics	46%	50%	53% <sup>7</sup>
Labor cost is controlled/lowered	15%	15%	14%
Senior leadership tells us that it is working	21%	21%	19%
Employees tell us that it is working	18%	19%	16%
Management does not evaluate salary program effectiveness	22%	20%	22%
Other	3%	4%	2%

## Global Practices

Figure 33: “If you have a compensation philosophy, is it universal companywide or does it vary by country or region?” (n=136)



<sup>7</sup> A statistically significantly higher number of organizational management determines salary program effectiveness by employee satisfaction survey metrics (53%) compared with 2010 (46%).

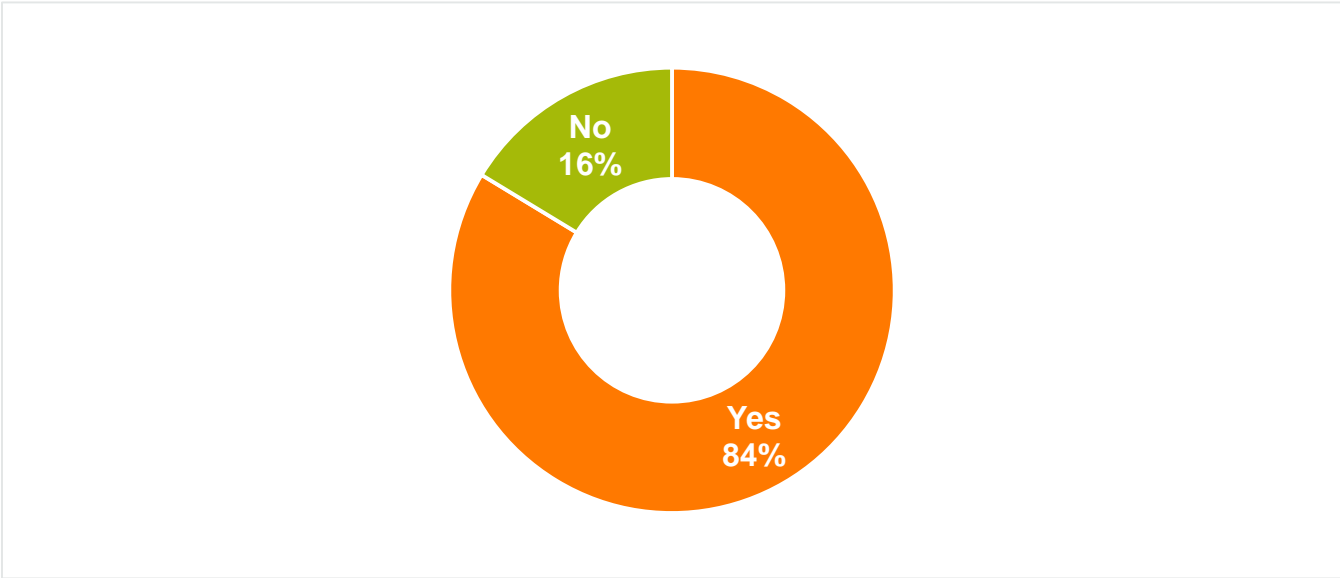
**Figure 34: “If you have employees in multiple countries, how are your variable pay programs designed and administered?”**

	2012	2014
	n= 235	147
Variable pay programs are designed exclusively at the corporate level, and all employees worldwide participate in the same programs	33%	33%
Variable pay programs are designed primarily at the corporate level, and all employees usually participate in the same programs, with flexibility for local countries to make limited adaptations or implement unique programs of nominal cost	47%	50%
Variable pay programs are designed with significant input from local HR and/or line management. One or a few core variable pay programs exist companywide, however different countries have significant latitude to implement additional local programs based on local practice and competitive factors	17%	13%
Variable pay programs are designed and administered primarily at the local level to ensure they are meeting the unique needs of local employees	3%	4%

**Figure 35: “Which of the following types of variable pay plans does your organization use for some or all employees based on the regions you are responsible for? (Please select all that apply.)”**

	n	Profit sharing	Performance sharing (based on other financial or nonfinancial goals)	Individual incentives (other than sales incentives)	Bonuses (e.g., sign-on, retention)	Recognition (e.g., spot award)
United States/Canada	144	21%	58%	49%	81%	69%
Africa	52	15%	58%	39%	73%	67%
Asia-Pacific	120	15%	59%	48%	75%	65%
Eastern Europe	70	23%	56%	46%	71%	60%
Western Europe	109	17%	58%	47%	79%	66%
Middle East	63	19%	56%	37%	81%	62%
Latin America	99	22%	61%	44%	77%	63%

Figure 36: "Is your performance management program applied consistently to all countries?" (n=147)



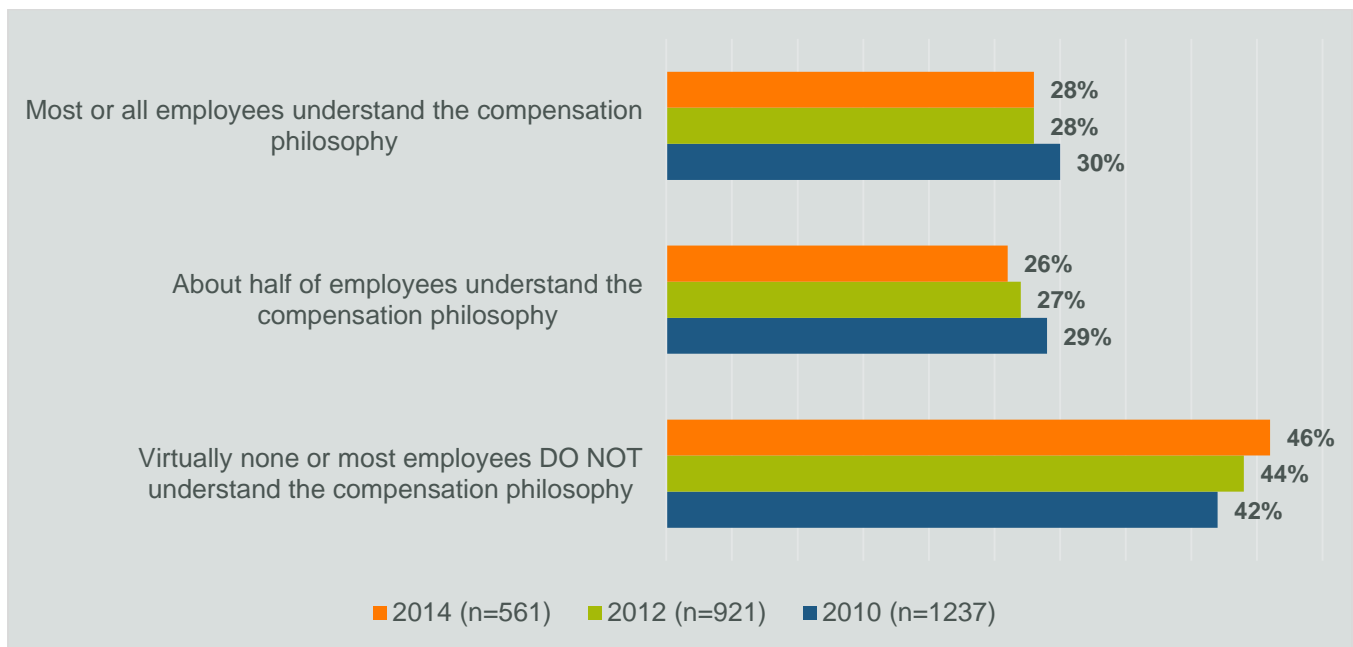
## Additional Analysis

### Comparisons by Type of Compensation Philosophy

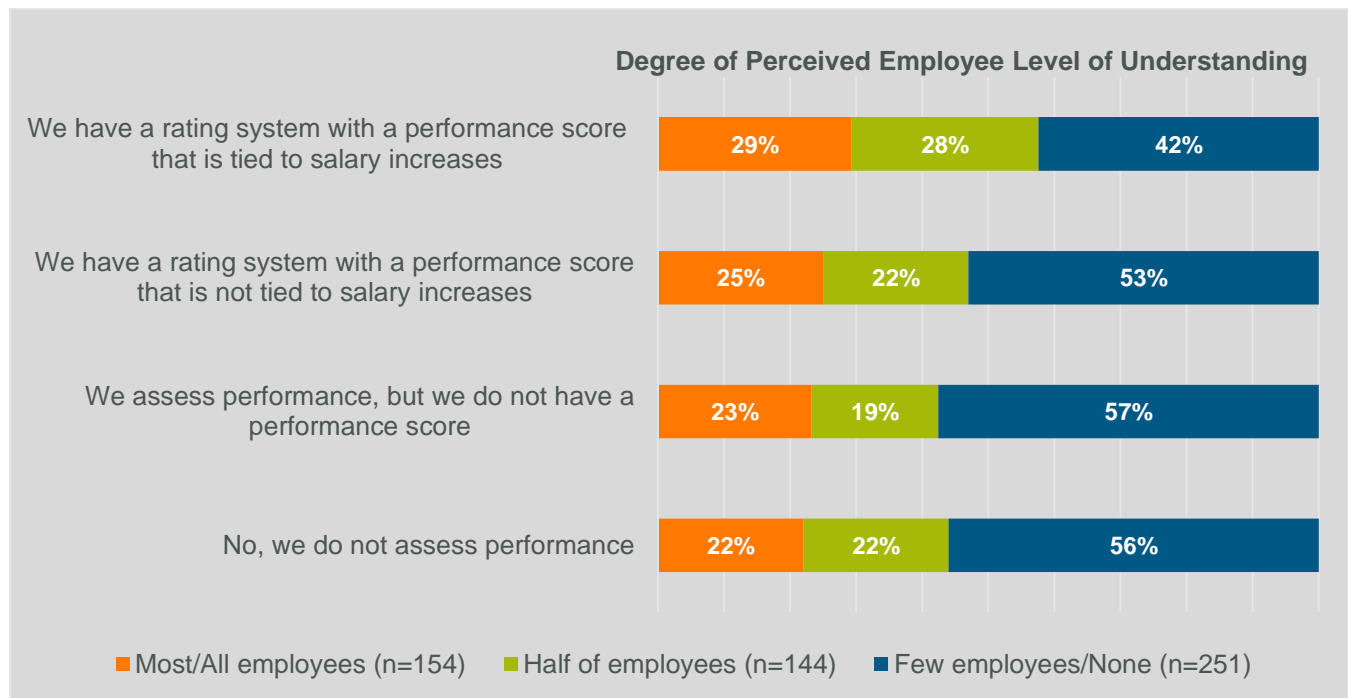
The following section provides a detailed analysis of perceived employee understanding of organizations' compensation philosophies, according to survey respondents. Employee understanding fell into the following categories:

- Virtually all or most employees do not understand the compensation philosophy.
- About half of employees understand the compensation philosophy.
- Most or all employees understand the compensation philosophy.

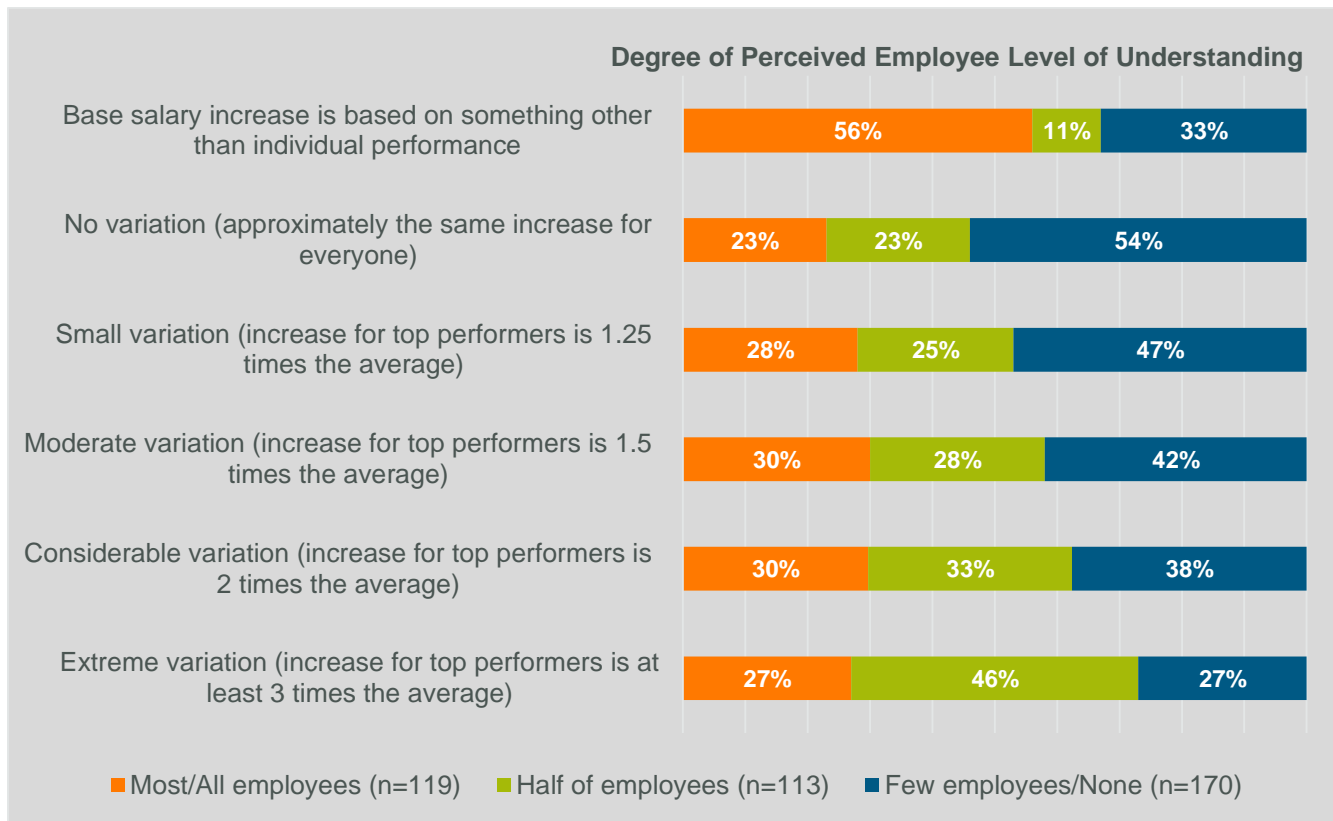
**Figure 37: Perceived Employees' Understanding of Compensation Philosophies, by Year**



**Figure 38: Employee performance rating system, by portion of employees with perceived understanding of compensation philosophy:**



**Figure 39: Variation in salary increases for 2014, by portion of employees with perceived understanding of compensation philosophy:**



## Comparisons by Sector

The following section provides a detailed analysis of how an organization's compensation philosophy can vary by sector:

- Public sector
- Private sector
- Nonprofit/Not-for-profit.

**Figure 40: Organization sector, by employee performance rating system:**

	Public	Private	Nonprofit
n=	96	390	92
We have a rating system with a performance score that is tied to salary increases	70%	74%	62%
We have a rating system with a performance score that is not tied to salary increases	18%	17%	20%
We assess performance, but we do not have a performance score	12%	8%	13%
No, we do not assess performance	1%	1%	5%

**Figure 41: Organization sector, by variation in salary increases for 2014:**

	Public	Private	Nonprofit
n=	69	290	58
Base salary increase is based on something other than individual performance	1%	2%	3%
No variation (approximately the same increase for everyone)	6%	3%	5%
Small variation (increase for top performers is 1.25 times the average)	25%	25%	41%
Moderate variation (increase for top performers is 1.5 times the average)	45%	45%	48%
Considerable variation (increase for top performers is 2 times the average)	19%	23%	2%
Extreme variation (increase for top performers is at least 3 times the average)	4%	3%	0%



**Figure 42: Organization sector, by types of pay information shared with employees:**

	Public	Private	Nonprofit
n=	98	384	90
Minimal pay-related information is shared	27%	43%	38%
Information regarding the design of the pay program is shared (e.g., strategy, compensation markets, link to performance, etc.)	46%	45%	41%
Base salary range for the employee’s pay grade is shared	48%	41% <sup>8</sup>	57%
Base salary ranges for all pay grades or jobs are shared	31%	12%	20%
Actual pay levels for all employees are shared	12%	1%	4%
Other	8%	4%	1%

<sup>8</sup> Private-sector organizations are statistically significantly less likely to share base salary range for the employee’s pay grade (41%) compared with nonprofit employees (57%).

---

## Participating Organizations

AAA NCNU  
AAA Southern New England  
AAM  
Ace Hardware Corp.  
Acushnet Co.  
Adecco North America  
Advance Central Services Inc.  
Advent Software Inc.  
Aetna Inc.  
AGL Resources Inc.  
Air Canada  
Air Liquide USA LLC  
Airbnb  
Alberta Health Services  
Alkermes PLC  
Allscripts  
Alta Bates Summit Medical Center  
Amgen Inc.  
Aon PLC  
Applied Materials Inc.  
Apptio Inc.  
Arapahoe County Government  
Arby's Restaurant Group Inc.  
AREVA Inc.  
Arizona Public Service Co.  
ASRC Federal  
Associated Bank  
Astoria Bank  
AT&T Inc.  
ATCO Gas  
ATCO Pipelines  
AtlantiCare Regional Medical Center  
Aurora Health Care  
Automatic Data Processing  
Aviall Services Inc.  
AXA Equitable  
The Babcock & Wilcox Co.  
Balfour Beatty Construction US  
Banner Health  
Barnes Group Inc.  
Barry Callebaut  
Baxter  
BBVA Compass  
Bell Canada  
Berkshire Hathaway Energy  
Big Heart Pet Brands  
Bill & Melinda Gates Foundation  
Black & Veatch  
Black Hills Corp.  
Blue Cross Blue Shield of Michigan  
BlueCross BlueShield of South Carolina  
BMC Software  
BMO Harris Bank  
BNSF Railway Co.  
Boart Longyear  
Booz Allen Hamilton  
Bose Corp.  
Boston Scientific Corp.  
Botsford Health Care  
Boy Scouts of America  
Briggs & Stratton Corp.  
Brinker International Inc.  
Brookfield Global Relocation Services  
Brookfield Renewable Energy Group  
Buck Consultants LLC  
CAA South Central Ontario  
California Casualty Management Co.  
California Pacific Medical Center  
Canadian Tire Corp.  
Capital One  
Capital Power Corp.  
Cardinal Health Inc.  
Career Education Corp.  
Carnegie Mellon University  
Carpenter Technology Corp.  
Carter's Inc.  
Cash America International Inc.  
Celestica Inc.  
Cengage Learning  
Ceridian HCM  
Chelan County PUD  
Children's Medical Center Dallas  
CHRISTUS Health  
CHS Inc.  
Chubb & Son  
Citizens Energy Group  
City of Columbus  
City of Seattle  
Clemson University  
Cleveland Clinic  
Cliffs Natural Resources Inc.  
CNA Insurance  
CNH Industrial  
Coca-Cola North America Group  
Colgate-Palmolive Co.  
Collier County Government  
Colorado Springs Utilities  
Columbia University  
Concordia University  
Connecticut Children's Medical Center  
Continental Automotive Inc.  
Convergys Corp.

Corning Inc.  
 Cottage Health System  
 COUNTRY Financial  
 Curtiss-Wright Corp.  
 CVS Caremark  
 Cytec Industries Inc.  
 Daiichi Sankyo Company Ltd.  
 Dairy Farmers of America  
 David's Bridal  
 Daymon Worldwide  
 Dean Foods Co.  
 Dean Health System  
 Deere & Co.  
 Delhaize America  
 DENSO International America Inc.  
 DENSO Manufacturing Michigan Inc.  
 DENSO Manufacturing Tennessee Inc.  
 Desjardins  
 Dick's Sporting Goods Inc.  
 Direct Supply  
 Discovery Communications Inc.  
 Dollar Tree Inc.  
 Domtar Corp.  
 Dun & Bradstreet  
 DynCorp International  
 E.A. Sween Co.  
 Eastern Bank  
 Eastern Michigan University  
 Eastman Chemical Co.  
 Edwards Lifesciences Corp.  
 EmblemHealth Inc.  
 Emergent BioSolutions Inc.  
 Encana Services Company Ltd.  
 Entropic Communications Inc.  
 EPCOR  
 Esterline Technologies Corp.  
 Evonik Corp.  
 Express LLC  
 Exterran  
 Farm Credit Canada  
 Federal Deposit Insurance Corp. (FDIC)  
 Federal Home Loan Bank of Des Moines  
 Federal Housing Finance Agency  
 Federal Reserve  
 Federal Reserve Bank of Atlanta  
 Ferring Pharmaceuticals Inc. (US)  
 FHI 360  
 Fidelity National Information Services (FIS)  
 Fike Corp.  
 FINRA  
 FirstEnergy Corp.  
 Fleetmatics  
 Fletcher Allen Health Care  
 Florida Blue  
 Fluor Corp.  
 Follett Corp.  
 Fortune Brands Home & Security Inc.  
 Fox Networks Group  
 Freddie Mac  
 FT Services  
 Gannett Company Inc.  
 Gap Inc.  
 The Gates Corp.  
 GATX Corp.  
 GDF SUEZ Energy North America  
 General Atomics  
 General Dynamics Land Systems — Canada  
 General Mills Inc.  
 General Motors Co.  
 Gibson Energy Inc.  
 Girl Scouts of the USA  
 Global Power Equipment Group Inc.  
 GM Financial  
 Golden Living  
 Goodman Networks Inc.  
 Google Inc.  
 Government of British Columbia  
 Graphic Packaging International  
 Great-West Financial  
 Group Health Cooperative of South Central  
 Wisconsin  
 Guardian Life  
 GuideOne Insurance  
 Hackensack University Medical Center  
 Halcon Resources Corp.  
 Harvard University  
 Hawaii Employers Council  
 Haworth Inc.  
 Health Care Service Corp.  
 Health Net Inc.  
 Health New England  
 HealthSouth Corp.  
 Hess Corp.  
 Hines Interest LP  
 HMSHost  
 Holland America Line  
 Hollister Inc.  
 HSN Inc.  
 HubSpot  
 IAP Worldwide Services Inc.  
 IBM  
 IHS  
 IKEA  
 Ingram Micro  
 Ingram Micro Inc.  
 Inova Health System  
 Insitu  
 Institute for Defense Analyses

Institute of Electrical and Electronics Engineers  
INTEGRIS Health  
Intel Corp.  
Interactive Intelligence Group Inc.  
ITC Holdings Corp.  
JDS Uniphase  
Jefferson Health System  
Jo-Ann Stores LLC  
Johns Hopkins U/Applied Physics Laboratory  
JT3 LLC  
Kaiser Permanente Northern California  
Kao USA Inc.  
Kimberly-Clark Corp.  
King County  
Kronos Inc.  
L-3 Communications Aerospace Systems  
L'Oreal USA Inc.  
Laureate Education Inc.  
Legg Mason Inc.  
Leidos Holdings  
Lenovo  
LexisNexis Risk Solutions  
Liberty Mutual Insurance  
Lifetouch Inc.  
Lincoln Financial Group  
Liquor Control Board of Ontario  
Lloyd's Register Americas  
Lower Colorado River Authority  
LoyaltyOne  
LPL Financial LLC  
Luck Cos.  
LVMH Inc.  
Magellan Health Inc.  
Manulife Financial  
Maricopa County  
Mary Kay  
MathWorks  
Mattel Inc.  
Mayo Clinic  
McGraw-Hill Education  
McLane Company Inc.  
McLaren Health Care Corp.  
McMaster University  
MeadWestvaco Corp.  
MedAssets  
Memphis Light, Gas and Water Division  
Mercer  
Mercury Insurance Group  
Meritor Inc.  
Metropolitan Transit Authority  
Microsoft Corp.  
MillerCoors  
MITRE Corp.  
MOM Brands

MoneyGram International Inc.  
Moody's  
MSA Safety Inc.  
MUFG Union Bank NA  
Murphy Oil Corp.  
Mutual of Omaha  
Nationwide Insurance  
Navy Federal Credit Union  
NetJets Inc.  
New Balance Athletic Shoe Inc.  
New Brunswick Power Corp.  
Newmont Ghana Gold Limited  
Newmont Mining Corp.  
NewYork-Presbyterian Hospital  
NiSource Inc.  
Northern Trust Bank  
Northern Trust Corp.  
Northwest Hospital & Medical Center  
NOVA Chemicals Corp.  
Nova Southeastern University  
Nu Skin Enterprises Inc.  
Oak Ridge National Laboratory  
Oakwood Healthcare Inc.  
OGE Energy Corp.  
OHL  
OKI Data Americas  
Olympus Corporation of the Americas  
OneAmerica Financial Partners Inc.  
Orbitz Worldwide  
Outerwall Inc.  
Pacific Gas and Electric Co.  
Pacific Life Insurance Co.  
Palmetto Health  
Panduit  
Parmalat Canada  
Payless ShoeSource Inc.  
Peabody Energy  
Penn State Hershey Medical Center  
People's United Bank  
Perkins Coie LLP  
PGi  
Philips North America  
Physio-Control Inc.  
Pick n Pay  
PNM Resources Inc.  
PolyOne Corp.  
Population Council  
Port Authority of Allegheny County  
Port of Seattle  
Portfolio Recovery Associates LLC  
Premier Inc.  
Princeton Plasma Physics Laboratory  
ProHealth Care Inc.  
Protective Life Corp.

The Provident Bank  
 Prudential Financial Inc.  
 Public Service Enterprise Group  
 QAD Inc.  
 QBE North America  
 Randstad US  
 Red Hat Inc.  
 Red Robin Gourmet Burgers Inc.  
 Regal Beloit Corp.  
 Regions Hospital  
 Rehabilitation Institute of Chicago  
 Remington Outdoor Company Inc.  
 Republic Airways Holdings Inc.  
 Revenu Quebec  
 Rexnord  
 Rich Products Corp.  
 Rio Tinto  
 Rite Aid Corp.  
 Rogers Communications Inc.  
 Rollins Inc.  
 Rolls-Royce North America  
 Royal Dutch Shell PLC  
 R.R. Donnelley & Sons Co.  
 Rush University Medical Center  
 S.C. Johnson & Son Inc.  
 SAIC  
 Saint Francis Care  
 Saint Luke's Health System  
 Salesforce.com  
 Salt River Project  
 Samsung Electronics America  
 Sandy Spring Bank  
 Sanofi  
 SaskTel  
 Savers Inc.  
 SCANA Corp.  
 Schneider National  
 Schneider National Inc.  
 Scotiabank  
 Seattle Children's Hospital  
 Siemens Corp.  
 Sirius Computer Solutions Inc.  
 Southcoast Health  
 Southern Illinois Healthcare  
 Spectrum Health  
 Sports Authority Inc.  
 SRC Inc.  
 St. Cloud Hospital  
 Stanford Hospital & Clinics  
 Stantec Consulting Ltd.  
 State Auto Insurance Cos.  
 State of North Dakota  
 STMicroelectronics Inc.  
 Stonegate Mortgage Corp.  
 SunGard  
 Sunrise Senior Living  
 Superior Energy Services Inc.  
 Sutter Health System Office  
 Symantec Corp.  
 Synnex Corp.  
 T.D. Williamson Inc.  
 Talisman Energy USA Inc.  
 TC Transcontinental  
 TD Ameritrade  
 TDS Telecommunications Corp.  
 TE Connectivity Ltd.  
 Teacher Retirement System of Texas  
 Teekay Shipping  
 Tennessee Valley Authority  
 Tesoro Corp.  
 Texas Children's Hospital  
 The Andersons Inc.  
 The Boeing Co.  
 The Broad Institute  
 The Co-operators Group Ltd.  
 The Manitowoc Company Inc.  
 The Maschhoffs LLC  
 The National Academies  
 The Queen's Medical Center  
 The TJX Companies Inc.  
 The University of Alabama at Birmingham  
 The Walt Disney Co.  
 The Warranty Group  
 The Wendy's Co.  
 Tim Hortons Inc.  
 Time Warner Cable  
 Tower International Inc.  
 Transat  
 TransLink  
 TransUnion  
 Trinity Industries Inc.  
 TruGreen  
 Tuality Healthcare  
 tw telecom  
 U.S. Cellular  
 U.S. Bank  
 ULTA Beauty  
 UMass Memorial Health Care  
 UMB Financial Corp.  
 Unisys, Federal Systems  
 United Airlines  
 United States Enrichment Corporation Inc.  
 United States Steel Corp.  
 United Stationers  
 University of Colorado Hospital  
 University of Dayton  
 University of Massachusetts Medical School  
 University of Miami

University of Notre Dame  
University of Pennsylvania  
University of St. Thomas  
Unum  
UPS  
USG Corp.  
Vanderbilt University Medical Center  
Vantage West Credit Union  
Vantiv Inc.  
Vectren Corp.  
Veolia North America  
Verisign  
Vermeer Corp.  
ViaSat Inc.  
Virtua Health  
Volkswagen Group of America Chattanooga  
Operations LLC

Volvo Group US  
Waste Management  
Websense Inc.  
Western Compensation & Benefits Consultants  
Western Union Co.  
Westfield Group  
Weyerhaeuser Co.  
Whirlpool Corp.  
Wiley  
Wind River  
Wood Group Mustang  
Workplace Safety and Insurance Board  
Wright State University  
Wycliffe Bible Translators Inc.  
XO Communications  
Zachry  
Zurich North America