Quick Survey on Proposed FLSA Changes
September 2015

Introduction and Methodology

Under the United States Fair Labor Standards Act of 1938 (FLSA), employees must be provided overtime pay unless they qualify for exemption under Section 541 of the FLSA.

Currently under Section 541, an employee qualifies as exempt if he/she is paid a salary of no less than $455 per week ($23,660 annually) and satisfies a primary duties test.

The U.S. Department of Labor (DOL) has proposed changes to FLSA regulations that would set the salary threshold for exemption at the 40th percentile of weekly earning for full-time workers in the United States for the prior year. Based on data from the U.S. Bureau of Labor Statistics (BLS), the estimated salary threshold for 2016 is expected to be $970 per week, or $50,440 annually.

The proposal also includes a new salary threshold for “highly compensated employees” (HCEs) and a new mechanism for raising the salary thresholds on an automatic basis each year.

A quick look at proposed changes:

<table>
<thead>
<tr>
<th>Minimum Salary to Qualify for FLSA Exemption</th>
<th>Current</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time salaried workers</td>
<td>$455 per week, $23,660 annually</td>
<td>40th percentile of weekly earning of full-time salaried workers (2016 threshold estimated to be $970 per week, $50,440 annually)</td>
</tr>
<tr>
<td>HCEs</td>
<td>$455 per week, $100,000 annually</td>
<td>90th percentile of annual earnings of full-time salaried workers (2016 threshold estimated to be $122,148)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Automatic Updates to Salary Thresholds for Exemption</th>
<th>Current</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time salaried workers and HCEs</td>
<td>No automatic updates to salary thresholds</td>
<td>Establish a mechanism for an automatic update of salary thresholds each year</td>
</tr>
</tbody>
</table>

This report summarizes a snapshot survey conducted by WorldatWork to gather information about the potential impact of the DOL’s proposed changes.
On July 17, 2015, survey invitations were sent electronically to 9,681 WorldatWork members. Respondents selected for participation were compensation and HR generalists in the United States. The survey closed on July 27, 2015, with 1,455 responses, a 15% response rate. The dataset was cleaned, resulting in a final dataset of 1,443 responses.

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 100%.
Demographics

Figure 1: “Your organization is:” (n=1130)

Figure 2: “Please choose the total number of full-time employees (FTEs) your organization employs worldwide:” (n=1131)

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fewer than 100 employees</td>
<td>5%</td>
</tr>
<tr>
<td>100 to 499</td>
<td>11%</td>
</tr>
<tr>
<td>500 to 999</td>
<td>10%</td>
</tr>
<tr>
<td>1,000 to 2,499</td>
<td>17%</td>
</tr>
<tr>
<td>2,500 to 4,999</td>
<td>16%</td>
</tr>
<tr>
<td>5,000 to 9,999</td>
<td>14%</td>
</tr>
<tr>
<td>10,000 to 19,999</td>
<td>13%</td>
</tr>
<tr>
<td>20,000 to 39,999</td>
<td>8%</td>
</tr>
<tr>
<td>40,000 to 99,999</td>
<td>5%</td>
</tr>
<tr>
<td>100,000 or more employees</td>
<td>3%</td>
</tr>
</tbody>
</table>
Figure 3: “Please choose one category that best describes the industry in which your organization operates.” (n=1129)

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance and Insurance</td>
<td>15%</td>
</tr>
<tr>
<td>All Other Manufacturing</td>
<td>13%</td>
</tr>
<tr>
<td>Health Care and Social Assistance</td>
<td>12%</td>
</tr>
<tr>
<td>Consulting, Professional, Scientific and Technical Services</td>
<td>9%</td>
</tr>
<tr>
<td>Educational Services</td>
<td>6%</td>
</tr>
<tr>
<td>Information (includes Publishing, IT, etc.)</td>
<td>5%</td>
</tr>
<tr>
<td>Utilities, Oil and Gas</td>
<td>5%</td>
</tr>
<tr>
<td>Public Administration</td>
<td>4%</td>
</tr>
<tr>
<td>Retail Trade</td>
<td>4%</td>
</tr>
<tr>
<td>Accommodations and Food Services</td>
<td>2%</td>
</tr>
<tr>
<td>Computer and Electronic Manufacturing</td>
<td>2%</td>
</tr>
<tr>
<td>Other Services (except Public Administration)</td>
<td>2%</td>
</tr>
<tr>
<td>Pharmaceuticals</td>
<td>2%</td>
</tr>
<tr>
<td>Transportation</td>
<td>2%</td>
</tr>
<tr>
<td>Wholesale Trade</td>
<td>2%</td>
</tr>
<tr>
<td>Other</td>
<td>10%</td>
</tr>
</tbody>
</table>

Figure 4: “What is the approximate annual voluntary turnover for employees?” (n=1095)

1 Industries with less than 2% are not listed in the table.
Detailed Survey Results

**Figure 5:** “What do you believe will be the net effect on your overall workforce after your organization has fully implemented the new regulations as currently proposed?” (n=1439)

- More non-exempt employees: 73%
- More exempt employees: 3%
- No change in the current ratio of non-exempt to exempt: 25%

**Figure 6:** “What portion of your organization’s U.S. jobs are currently exempt from FLSA requirements?” (n=849)

- 0% (None): 7%
- 10%: 13%
- 20%: 16%
- 30%: 14%
- 40%: 11%
- 50%: 15%
- 60%: 11%
- 70%: 6%
- 80%: 6%
- 90%: 1%
- 100% (All): 1%
Figure 7: “If the FLSA changes were implemented as proposed, estimate the portion of your organization’s U.S. jobs that would be exempt from FLSA requirements.” (n=844)

![Bar chart showing the distribution of responses.](chart.png)

Figure 8: Change in estimated level of exempt employees after proposed regulations. *One level is equivalent to ~10% change.* (n=848)

<table>
<thead>
<tr>
<th>Percent Change</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Decrease by 4 levels</td>
<td>2%</td>
</tr>
<tr>
<td>Decrease by 3 levels</td>
<td>3%</td>
</tr>
<tr>
<td>Decrease by 2 levels</td>
<td>10%</td>
</tr>
<tr>
<td>Decrease by 1 level</td>
<td>42%</td>
</tr>
<tr>
<td>No change</td>
<td>25%</td>
</tr>
<tr>
<td>Increase by 1 level</td>
<td>14%</td>
</tr>
<tr>
<td>Increase by 2 levels</td>
<td>3%</td>
</tr>
<tr>
<td>Increase by 3 levels</td>
<td>1%</td>
</tr>
</tbody>
</table>
Figure 9: “If an employee is reclassified from exempt to non-exempt, would this change the workplace flexibility options available to them at your organization?” (n=1150)

- Decrease flexibility options as an hourly non-exempt worker: 48%
- Too soon to tell: 28%
- No change: 22%
- Increase flexibility options as an hourly non-exempt worker: 1%

Figure 10: “If a current front-line supervisor is reclassified from exempt to non-exempt, would he/she still be able to maintain his/her managerial responsibilities as a front-line supervisor?” (n=1145)

- Likely yes: 42%
- Yes, but limited to a 40-hour work week: 35%
- Likely no: 10%
- Not applicable: 13%
Figure 11: “For employees who would likely be reclassified from exempt to non-exempt under the proposed rules, how do you think this change will affect morale?” (n=1144)

Figure 12: “What is your opinion of the proposed minimum salary threshold to determine the line of demarcation between exempt and non-exempt employees?”

<table>
<thead>
<tr>
<th></th>
<th>For Full-Time Salaried Employees</th>
<th>For HCEs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>40\textsuperscript{th} percentile of weekly earnings for full-time salaried employees is:</td>
<td>90\textsuperscript{th} percentile of annual earnings for full-time salaried employees is:</td>
</tr>
<tr>
<td>n=</td>
<td>1030</td>
<td>1012</td>
</tr>
<tr>
<td>Too high</td>
<td>65%</td>
<td>28%</td>
</tr>
<tr>
<td>Too low</td>
<td>4%</td>
<td>12%</td>
</tr>
<tr>
<td>About right</td>
<td>32%</td>
<td>63%</td>
</tr>
</tbody>
</table>
Figure 13: “The DOL proposed to automatically update the standard salary level annually, either by maintaining the levels at a fixed percentile of earnings, or by updating the amounts based on changes in the CPI-U (Consumer Price Index for All Urban Consumers). What is a proper index to adjust the salary threshold on an annual basis going forward?”

<table>
<thead>
<tr>
<th></th>
<th>For Full-Time Salaried Employees:</th>
<th>For HCEs:</th>
</tr>
</thead>
<tbody>
<tr>
<td>n=</td>
<td>893</td>
<td>864</td>
</tr>
<tr>
<td>Fixed percentile (40th percentile for full-time salaried employees and 90th percentile for highly compensated employees)</td>
<td>22%</td>
<td>28%</td>
</tr>
<tr>
<td>Other fixed percentile, please specify</td>
<td>9%</td>
<td>4%</td>
</tr>
<tr>
<td>CPI-U index</td>
<td>18%</td>
<td>17%</td>
</tr>
<tr>
<td>Other index, please specify</td>
<td>4%</td>
<td>5%</td>
</tr>
<tr>
<td>I don’t recommend an automatic update by any index</td>
<td>51%</td>
<td>50%</td>
</tr>
</tbody>
</table>

Figure 14: “The proposed changes do not include a change in the criteria for the current primary duties test to determine if an employee is a bona fide executive, administrative or professional employee. The DOL believes that if the standard salary threshold were significantly below the 40th percentile earning threshold for full-time salaried workers, or if there was no procedure to automatically update the salary level, a more rigorous duties test should be required. Do you agree?” (n=1134)
**Figure 15:** “Given all the options, which of these would you recommend the DOL require to properly distinguish between exempt employees (including executive, administrative and professional and non-exempt employees)?” (n=1128)

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary threshold at 40th percentile while maintaining current standard duties test</td>
<td>16%</td>
</tr>
<tr>
<td>Fixed salary threshold (not an earnings percentile) while maintaining current standard duties test</td>
<td>27%</td>
</tr>
<tr>
<td>Fixed salary threshold (not an earnings percentile), with more rigorous duties test</td>
<td>19%</td>
</tr>
<tr>
<td>Lower salary threshold percentile with more rigorous duties test</td>
<td>15%</td>
</tr>
<tr>
<td>Lower salary threshold percentile while maintaining current standard duties test</td>
<td>21%</td>
</tr>
<tr>
<td>Higher salary threshold percentile while maintaining current standard duties test</td>
<td>2%</td>
</tr>
</tbody>
</table>
Figure 16: “The DOL is considering whether nondiscretionary bonuses and incentive payments should count toward a portion of the standard salary level test for the executive, administrative and professional exemptions. Does your organization currently offer nondiscretionary incentive bonuses tied to productivity and/or profitability?” (n=1141)

Respondents were also asked about the most workable test for their organizations to administer if a more rigorous duties test were required. Unfortunately, variations in how the question and answer options were interpreted have invalidated the results. We are unable to report those findings.
Participating Organizations

AAM  
ABM Industries  
ACCO Brands  
Ace Hardware Corp.  
ACI  
ACST  
Acushnet Co.  
ADT  
Advocate Health Care  
AIPSO  
Airbus Helicopters Inc.  
Albertina Kerr Centers  
Alkermes  
Allianz Global Assistance  
Allied Building Stores Inc.  
Allstate Insurance Co.  
Alzheimer's Association  
AMC Networks  
American Academy of Neurology  
American Association of Community Colleges  
American Cancer Society  
American College of Chest Physicians  
American Systems  
Amerisure Mutual Insurance Co.  
Ameritas Life Insurance Corp.  
Andersen Corp.  
ANSYS Inc.  
Anthem Inc.  
Aon  
AORN Inc.  
Arapahoe County Government  
ARCADIS US Inc.  
Argonne National Laboratory  
Arizona Superior Court in Maricopa County  
Armstrong World Industries  
Ascensus Inc.  
ASM Research  
Aspen Technology  
Associated Bank  
Asurion  
AtlantiCare Regional Medical Center  
Auburn University  
Aurora Health Care  
Austin College  
AutoNation  
AutoZone Inc.  
Avery Dennison  
Avis Budget Group  
Babcock & Wilcox  
Babson College  
Ball Aerospace & Technologies Corp.  
Bank of the West  
Bar-S Foods  
Barclaycard  
Barrick Gold of North America  
Barry Callebaut  
BASF  
Baxalta Inc.  
Baxter  
BayCare Health System  
Baylor University  
BB&T  
BCBSNC  
Beacon Mutual Insurance  
BestCo  
BI Inc.  
Bill Barrett Corp.  
BJ's Wholesale Club Inc.  
Blue Cross Blue Shield of Rhode Island  
Blue Cross Blue Shield of Kansas  
Blue Cross Blue Shield of Arizona  
Blue Cross Blue Shield of Michigan  
Blue Cross of Idaho  
Blue Cross Blue Shield of South Carolina  
Blue Cross Blue Shield of Tennessee  
BMC Software  
BMO Harris Bank  
BMW Manufacturing Co. LLC  
Board of Collier County Government  
Bob Evans Farms  
BOSH Global Services  
Boston College  
Bremer Financial  
Brigham Young University  
Bright House Networks  
Brinker International  
Brookdale Senior Living  
Bruegger's  
Bucknell University  
Burrell Communications Group  
Cabot Microelectronics Corp.  
Caleres Inc.  
California Casualty Management Co.  
Cancer Treatment Centers of America  
Canon Business Process Services  
Canon Solutions America  
Canon USA  
Canon Virginia Inc.  
Cape Cod Healthcare Inc.  
CareerBuilder  
Carlson Rezidor Hotel Group  
Carpenter Technology Corp.  
Carter's  
Cash America International  
Catholic Medical Center  
CDM Smith Inc.  
CEI Engineering Associates  
Central Arizona Project  
CGI  
Charter Communications  
Chicago Board Options Exchange  
Chico's FAS Inc.  
Chipotle Mexican Grill  
CHRISTUS Health  
Church's Chicken  
CIT Trucks  
Citizens Property Insurance Corp.  
City & County of Denver  
City of Chattanooga, Tenn.  
City of Columbia, Mo.
City of Columbus, Ohio
City of Garland, Texas
City of Greenville, South Carolina
City of Houston
City of Hutchinson, Kan.
City of Loveland, Colo.
City of Phoenix
City of Seattle
City of Suffolk, Va.
Cleveland Clinic
CMU Medical Education Partners
CNA Insurance
CNI
Commerce Bancshares Inc.
Community Alliance
Community Coffee Co. LLC
Community Health Plan of Washington
CONCANNON MILLER & CO.
ConnectiCare Capital LLC
Connecticut Children’s Medical Center
Constant Contact
CopperPoint Mutual Insurance
COPT
CoreLink Administrative Solutions
CoreLogic
Corizon Health
County of Allegany, Md.
CMFG/KP
Craft Brew Alliance
Crawford and Co.
CRP Industries Inc.
CSC
CST Brands Inc.
CURTISS-WRIGHT
Dallas Fort Worth Hospital Council
DayNine Consulting
DCI
De Bellis Partners
Dealertrack Technologies
Dean Foods
Delhaize America
Delta Dental of California
Delta Dental of WA
DENSO Manufacturing of Michigan
Department of Defense
Dewberry
Digi International
DJO Global
Dollar Tree
Doosan Infracore
Draeger
Draper Laboratory
Driscoll’s
DTE Energy
Dunkin’ Brands
E.A. Sween Co.
Eastern Kentucky University
Eastern Michigan University
Eaton
Eby-Brown
Eisai Inc.
Electro Scientific Industries Inc.
EmblemHealth
Emory Healthcare
Employers Resource Association
Energy Northwest
Enterprise Products
Equity Systems Inc.
ESP LLC
Evenflo Company Inc.
Evolent Health
Exactech Inc.
Excellus BCBS
Experian
Express
Express Scripts
Extended Stay America
FairPoint Communications Inc.
Fallon Health
Fannie Mae
Fashion Institute of Technology
FDIC
Federated Mutual Insurance Companies
Feeding America
Fender Musical Instruments Corp.
Ferguson Enterprises Inc.
Ferrellgas
First Advantage Corp.
First Command Financial Services
FirstGroup America Inc.
Fiskars Brands Inc.
FlightSafety International
FMC Corp.
Follett Corp.
Ford Motor Co.
G6 Hospitality LLC
GECNO
Gemological Institute of America
General Motors
Genpact
Genuine Parts Co.
Georgia Tech
Gilead
Glanbia Performance Nutrition
Glazer’s
Glu Mobile Inc.
GM Financial
Goddard Chocolatier Inc.
Golden Rain Foundation
Grady Management Inc.
Grande Cheese Co.
Grant Thornton
Great-West Financial
GreenStone Farm Credit Services
Greenville Health System
Greyhound Lines Inc.
Group Health Cooperative of South Central Wisconsin
Hach
Halcon Resources
Hancock Holding Co.
Handgards Inc.
HarbisonWalker International
Hawaii Employers Council
HDR Inc.
Hendry County, Fla.
Hennepin Healthcare System
Henry Ford Health System
Henry Schein Inc.
Herbalife
Heritage Behavioral Health Center Inc.
Hill Holliday
Hillman Group
HMSHost Corp.
Hollister Inc.
Honda of South Carolina
Horry County Government
Hoshizaki America Inc.
Houghton International
Houston Methodist
HRL Laboratories, LLC
HubSpot
Hunter Douglas Inc. Window Fashions Division
Huron Consulting Group
Hyatt Hotels Corp.
Hydranautics
ICF International
ICUS
IDEX Corp.
IDEXX Laboratories
IEEE
IKEA
IM Flash Technologies LLC
IMERYS
IMI Precision Engineering
Indiana Regional Medical Center
Infinity
Infinity FCU
Ingersoll Rand
Innovative Compensation and Benefit Concepts LLC
Insights
Insperity
Institute for Defense Analyses
Integra
Intel
Inter-Coastal Electronics Inc.
Interactive Intelligence
International Rescue Committee
Intrawest Resort Holdings Inc.
ITC Holdings Corp.
ITT Educational Services Inc.
Ixia
J. J. Keller & Associates Inc.
Jack in the Box Inc.
Jarden
JDSU
Jefferson Lab
JJB Hilliard, WL Lyons LLC
JM Family
Jo-Ann Stores, LLC
Johnson Controls
Johnson Outdoors Inc.
Jordan Valley Water Conservancy District
JT3 LLC
Just Born Inc.
Kansas City Life Insurance Co.
Katherine Shaw Bethea Hospital
Kellogg Co.
Kettering University
Kinder Morgan
Kloekner Metals
Kronos Inc.
L-3 Communications
Lahey Health
Laird
Lake Associates Inc.
Lakeland Health Care
Land O'Lakes
LANXESS
Lawrence Berkeley Laboratory
Lehigh Valley Health Network
Lennox International Inc.
Leprino Foods Co.
Level 3 Communications
Lexicon Pharmaceuticals Inc.
LexisNexis Risk Solutions
LG&E and KU
Lifetime Brands Inc.
Lincoln Financial Group
Louisiana-Pacific Corp.
Lower Colorado River Authority
LVMH Inc.
M Financial Group
M&T Bank
MAA
Magellan Midstream Partners
Magnolia River
Manhattan Associates Inc.
MAPFRE Insurance
Maricopa Integrated Health System
MarketPay
MARTA
Masonite International
Matrix Service Co.
Matthews, Young & Associates Inc.
Mead & Hunt Inc.
Media General
Medxcel
Mercury Insurance
Mercy Health
Merit Medical Systems
Merrill Corp.
Metropolitan Transit Authority of Harris County, Texas
MGIC
MGM Resorts International
Microsoft Corp.
MidwayUSA
Missouri Department of Transportation
Missouri State University
MTS Systems
MultiPlan Inc.
Mutual of Omaha
NAMSA
National Academies of Sciences, Engineering, & Medicine
National Pen Co.
National Penn
Nationwide
Nautilus Inc.
NAVICENT HEALTH
Navigant
Nestle Purina PetCare Co.
NetJets
New Mexico State Personnel Office
NextEra Energy
NJM Insurance Group
NMGC
Noodles & Co.
Nordson Corp.
Norquist Salvage Corp.
North Shore LJI Health System
Northern Arizona University
Northern Virginia Electric Cooperative
NorthShore University Health System
North Idaho College
NOVA Chemicals
Novozymes North America
NuStar Energy
<table>
<thead>
<tr>
<th>Company Name</th>
<th>Company Name</th>
<th>Company Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>NW Natural</td>
<td>Public Broadcasting Service</td>
<td>SSR</td>
</tr>
<tr>
<td>NW Permanente LLC</td>
<td>Public Service Enterprise Group</td>
<td>Stage Stores</td>
</tr>
<tr>
<td>OCI Enterprises Inc.</td>
<td>QBE</td>
<td>StanCorp Financial Group</td>
</tr>
<tr>
<td>Oklahoma Gas &amp; Electric</td>
<td>QBE North America</td>
<td>StandardAero</td>
</tr>
<tr>
<td>Olympus Corporation of the Americas</td>
<td>QBP</td>
<td>Stantec</td>
</tr>
<tr>
<td>Omaha Public Power District</td>
<td>Quad Graphics</td>
<td>State of North Carolina</td>
</tr>
<tr>
<td>ON Semiconductor</td>
<td>Quantum</td>
<td>State of Washington</td>
</tr>
<tr>
<td>Oncor Electric Delivery</td>
<td>Radiant Global Logistics</td>
<td>STIHL Inc.</td>
</tr>
<tr>
<td>Oregon Health &amp; Science University</td>
<td>Randstad</td>
<td>Stillwater Mining</td>
</tr>
<tr>
<td>Orrick, Herrington &amp; Sutcliffe LLP</td>
<td>Razorfish LLC</td>
<td>Strategic Pay Resources</td>
</tr>
<tr>
<td>Orscheln Industries</td>
<td>Reading Health System</td>
<td>SunGard</td>
</tr>
<tr>
<td>OSI Group, LLC</td>
<td>Revlon</td>
<td>Sunovion Pharmaceuticals Inc.</td>
</tr>
<tr>
<td>OSRAM SYLVANIA</td>
<td>Rhode Island School of Design</td>
<td>Sutter Health</td>
</tr>
<tr>
<td>Otterbein Senior Lifestyle Choices PAE</td>
<td>Rich Products Corp.</td>
<td>Swedish Match</td>
</tr>
<tr>
<td>Palmetto Health Corporate</td>
<td>Rich Products Corp.</td>
<td>SWIFT</td>
</tr>
<tr>
<td>Parsons Corp.</td>
<td>RICOH USA</td>
<td>Symantec</td>
</tr>
<tr>
<td>PATH</td>
<td>Robertshaw</td>
<td>Symetra</td>
</tr>
<tr>
<td>Paycor</td>
<td>Rockwell Collins</td>
<td>Talisman Energy USA Inc.</td>
</tr>
<tr>
<td>Payless ShoeSource Inc.</td>
<td>Roka Bioscience Inc.</td>
<td>TD Ameritrade</td>
</tr>
<tr>
<td>PCM Inc.</td>
<td>Rosetta Stone</td>
<td>TE Connectivity</td>
</tr>
<tr>
<td>Pegasystems</td>
<td>RR Donnelley</td>
<td>Teacher Retirement System of Texas</td>
</tr>
<tr>
<td>Pekin Insurance</td>
<td>Rubino Consulting Services</td>
<td>Tech Data Corp.</td>
</tr>
<tr>
<td>Penguin Random House</td>
<td>Ryan</td>
<td>Texas Children’s</td>
</tr>
<tr>
<td>Petco Animal Supplies</td>
<td>SAIC</td>
<td>Texas Tech University Health Sciences Center</td>
</tr>
<tr>
<td>Pfaudler</td>
<td>Saint Mary’s Hospital</td>
<td>The Andersons Inc.</td>
</tr>
<tr>
<td>PFSweb</td>
<td>Salem Health</td>
<td>The Auto Club Group</td>
</tr>
<tr>
<td>PGi</td>
<td>Sandy Spring Bank</td>
<td>The E. W. Scripps Co.</td>
</tr>
<tr>
<td>Pharmavite</td>
<td>Satellite Healthcare</td>
<td>The Foushée Group Inc.</td>
</tr>
<tr>
<td>Piedmont Natural Gas Company Inc.</td>
<td>Savannah River Nuclear Solutions LLC</td>
<td>The Lubrizol Corp.</td>
</tr>
<tr>
<td>Pinnacle Foods</td>
<td>Schneider Electric</td>
<td>The Madison Square Garden Co.</td>
</tr>
<tr>
<td>PNM Resources Inc.</td>
<td>Schreiber Foods Inc.</td>
<td>The Marcus Corp.</td>
</tr>
<tr>
<td>Pomona Valley Hospital Medical Center</td>
<td>Seales Valley Minerals</td>
<td>The Maschhoffs</td>
</tr>
<tr>
<td>Port of Seattle</td>
<td>Shale-Inland</td>
<td>The Pasha Group</td>
</tr>
<tr>
<td>PPD</td>
<td>Shield Air Solutions</td>
<td>The Rockefeller Group</td>
</tr>
<tr>
<td>PPL Corp.</td>
<td>Shriners Hospitals for Children</td>
<td>The Schwan Food Co.</td>
</tr>
<tr>
<td>PrimeSource</td>
<td>International HQ</td>
<td>The Scripps Research Institute</td>
</tr>
<tr>
<td>PRM Consulting Group</td>
<td>SimpliVity Corp.</td>
<td>The University of Alabama at Birmingham</td>
</tr>
<tr>
<td>ProAssurance</td>
<td>SMSC Gaming Enterprise</td>
<td>The University of Puget Sound</td>
</tr>
<tr>
<td>Progress</td>
<td>Snapchat Inc.</td>
<td>The University of Texas Health Science Center San Antonio</td>
</tr>
<tr>
<td>Project HOPE</td>
<td>Sonora Quest Laboratories</td>
<td>The Urban Institute</td>
</tr>
<tr>
<td>ProQuest LLC</td>
<td>Southeastern Freight Lines</td>
<td>The Villages of Indiana Inc.</td>
</tr>
<tr>
<td>Protective Life Corp.</td>
<td>Southern Co.</td>
<td>The Walt Disney Co.</td>
</tr>
<tr>
<td>PTC</td>
<td>Spectrum Health</td>
<td>The Warranty Group</td>
</tr>
<tr>
<td></td>
<td>Sports Authority</td>
<td>The Yankee Candle Co.</td>
</tr>
</tbody>
</table>
The YMCA of Greater Rochester
Thomas Jefferson Health
Thrivent Financial
Tinker Federal Credit Union
TX
Toyota Boshoku America
Toyota Motor Sales USA Inc.
TransUnion
Tribune Publishing Co.
TriZetto
TTCU The Credit Union
Tulane University
U.S. Cellular
UIL Holdings Corp.
ULTA Beauty
UMass Memorial Health Care
Umicore USA Inc.
Unify
Unisys
United Services Automobile Association
UnityPoint Health
Universal Technical Institute
University of Dayton
University of Maine System
University of Michigan
University of Minnesota Physicians
University of Notre Dame
University of Pennsylvania
University of Pennsylvania Health System
University of Pittsburgh
University of Richmond
University of St. Thomas
University of Washington
USAA
UTC Aerospace Systems
Vail Resorts
Vail Valley Medical Center
Vanderbilt University Medical Center
Vector Security
Vectren Corp.
Veolia North America
Vertafore
Virtua Health
Voya Financial
VWR International
Wallace Montgomery
Walt Disney Parks & Resorts
Waste Management
Weill Cornell Medical College
Wellesley College
Wellness for Life Medical LLC
Whirlpool Corp.
Whitney Smith Co.
Wiley
Williams-Sonoma Inc.
Willis
Wood Group Mustang
WR Grace
Wright State University
Wyoming Machinery Co.
Xavier University
YKK Corp. of America
Young Life
ZF North America Inc.
Zoetis
Zurich Inc.