Annual Compensation Survey Report for FY2009-2010

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SALARY SURVEY FINDINGS

INTRODUCTION

The Division of Human Resources (Division) within the Department of Personnel and Administration (DPA) conducted its FY 2009-2010 annual compensation survey and is reporting the findings as mandated by statute. The core compensation components surveyed are salary, including market and performance-based pay, and employer contributions to group benefits. The total new cost for salaries and employer contribution to benefits to reach prevailing based on the survey findings for all positions in the state personnel system is ***$122,426,226***. It should be noted that statute also requires the state personnel director to deliver recommended increases to the Governor and General Assembly. While the findings in this report are considered, the state personnel director must also consider other factors in determining the actual recommended increases, which are normally different from these findings.

The State of Colorado's policy is to provide competitive total compensation to employees in the state personnel system to ensure the recruitment, motivation and retention of a qualified and competent workforce.

SURVEY PROCESS

The annual compensation survey process document may be found on the Division's Web site at http://www.colorado.gov/dpa/dhr/comp/pay.htm and the following findings and costs cover the results obtained. The Division followed that process in conducting this survey and preparing this report. All changes are for implementation on July 1, 2009, subject to funding by the General Assembly.

The three primary third-party survey sources used for this report are the Mountain States Employers Council (MSEC), the Colorado Municipal League (CML), and the Central States Compensation Association (CSCA). Other survey sources used include the Institute of Management and Administration (IOMA), Economic Research Institute (ERI), WorldatWork (WAW), and The Segal Company. Appendix A contains a list of the specific third-party surveys used. As third-party survey publications do not report data based on the same effective dates, the Division applied the annual Employment Cost Index – Wages and Salary for all Civilian Workers (ECI-W) to project all reported salary rates to July 1, 2009. The 2008 first quarter ECI index (3.16% annual change) was used to project the data. Due to limited survey sources available at this time, a survey update will be completed in December to include additional third-party surveys and reflect a more recent Employment Cost Index.

MARKET SALARY FINDINGS

The Division used salary budget projections collected from the MSEC 2008 *Colorado Compensation Briefing,* IOMA July 2008 *Report on Salary Surveys,* WorldatWork *2008-2009 Salary Budget Planning Survey,* and ERI July 2008 *Salary Increase Survey* to determine the prevailing market practice for planned pay structure and total salary increases for 2009. Total salary increases are defined as all increases market employers plan for the upcoming year through various compensation programs, such as merit, performance, longevity, across-the-board, cost of living, market, and other base and non-base increases to actual salaries.

Findings from the salary budget planning surveys indicate projections for 2009 pay structure increases to be approximately 2.5%. This finding is consistent for the Colorado labor market and national market for public and private sector employers across all industries.

Salary budget planning surveys indicate projections for 2009 total salary increases to be approximately 3.8% for the Colorado labor market, which is also consistent with findings reported for the national market for public and private sector employers across all industries.

Based on the State's method of measuring the year-to-year movement of the salary range midpoint in the market, the Division found that the overall average pay structure movement from last year to this year was 2.5%, which is in line with the market trends reported in the salary budget planning surveys. This adjustment is to the pay structure only (range minimums and maximums) and does not impact actual salary increases.

Actual salary increases are based on the projected 3.8% salary planning increases reported in the market and the State's policy to compensate employees competitive with the prevailing market and recognize employee performance and contributions. The State's policy of performance pay is consistent with prevailing practices in the market. Total salary budget increases in the market are those increases impacting employee compensation, including but not limited to, merit, performance, longevity, market, cost-of-living, and other base and non-base increases. Funding this statutory policy continues to be a critical component of the competitive total compensation package for the workforce.

The table below summarizes the market findings for adjustments projected for FY 2009-2010, which includes both market pay structure and total salary budget planning elements.

Occupational Group	7/1/09 Market Structure Adjustment %	7/1/09 Total Salary Budget Planning %
ENFORCEMENT AND PROTECTIVE SERVICES (5,815)	3.14%	
TROOPERS SUBGROUP* (731)	3.59%	
HEALTH CARE SERVICES(3,607)	2.95%	
LABOR/TRADES/CRAFTS (5,396)	2.76%	
ADMINISTRATIVE SUPPORT AND RELATED (4,750)	2.60%	
PROFESSIONAL SERVICES (includes FINANCIAL SERVICES**) (10,833)	2.05%	
PHYSICAL SCIENCES AND ENGINEERING (1,995)	2.26%	
Average (33,127)	**2.50%**	**3.80%**

* Per C.R.S. 24-50-104(4)(d)(IV), the findings for Troopers indicate an average salary increase of 6.38%.

**The Financial Services occupational group will be consolidated with the Professional Services occupational group effective 7/1/09.

As a reminder, appropriations for the total salary budget planning increase will be reduced due to the requirement to divert 0.5% to fund the supplemental amortization equalization distribution (SAED) to PERA in accordance with statute (SB06-235).

In addition, C.R.S. 24-50-104(1)(a)(III)(A) requires use of methodologies consistent with the other classes to determine and maintain prevailing compensation for State Trooper classes with two exceptions. The Division used the average actual salaries as reported in the 2008 CML and MSEC surveys to determine salary adjustments based on the three highest-paid large law enforcement jurisdictions (defined labor market), which were identified as Aurora, Fort Collins, and Lakewood. Second, the salary adjustment for the Trooper sub-group will be at least 99% of the average actual salary for the defined market, reduced by the FY 2003-2004 survey adjustment of 3.5% pursuant to C.R.S. 24-50-104(4)(d)(IV).

OTHER SYSTEM COSTS

The Division also conducted a detailed analysis of the individual class pay ranges matched in the market with the labor market pay ranges because individual class pay ranges may move differently from the overall occupational group movement. The annual survey process document outlined this analysis and the criteria used to determine when an individual class adjustment is deemed necessary. The Division completed an extensive review of survey-matched classes and found that no additional adjustments are needed for this fiscal year.

Two system maintenance studies are included in this report. The Financial Services Occupational Group will be consolidated on July 1, 2009, into the Professional Services Occupational Group and the pay grades re-aligned. In addition, the Dental Care class series is recommended for upward grade adjustments. A more detailed summary of the study findings is included in Appendix B of this document. The expected cost, including PERA and Medicare, of these changes is estimated to be $49,537 for the first year. This cost is also included in the total new costs below.

TOTAL COST OF NEW SALARIES

The total cost for 3.8% salary increases in FY 2009-2010 for the total state personnel system (33,127) is **$84,988,886**, including the associated PERA and Medicare costs.

MEDICAL

The Division used the *2008 Health and Welfare Plan Survey* published by MSEC and the *2008 Benefits Premium Summary Report* by CML to measure market practices in medical benefits. In addition to measuring the employer contribution level, the Division also examined basic medical benefits, e.g., eligibility, general plan design, and cost-related plan features for both the employee and the employer. Medical insurance price trend information was also collected from publications by The Segal Company. Appendix A lists all third-party survey reports used.

For the plan design comparison, the Division used the most prevalent plan chosen by state employees, which is the self-funded Preferred Provider Plan (OA1500). As defined by MSEC, a PPO plan is a "… benefit design wherein covered persons obtain a higher level of reimbursement if non-emergency services are obtained from participating providers." Based on the MSEC information, the State is comparable with market employers by offering medical plans (PPO and HMO) to its employees, and using a third-party administrator (TPA) to process the medical claims, including the use of stop-loss insurance to protect the State's self-funded medical liability. Like most employers, the State does not allow employees to receive cash in lieu of health coverage. Based on a survey of other public sector entities conducted by DHR, it is prevailing practice for the employer to pay the overhead costs associated with administration of group benefit plans along with the contribution to premiums. Thus, the State's contribution to group benefit plans in this report reflects both premium and internal operating overhead. In terms of eligibility for health care coverage, comparable to the market, state employees become eligible for enrollment on the first day of the month following their employment with the State. The State's medical plans provide typical and prevailing coverage that includes inpatient care, office visits, psychiatric care, substance abuse programs, prescription drugs, outpatient surgery, home health care and hospice, well baby care, annual physical, nurse line, maternity management, chiropractic, first dollar preventive care, chronic disease management, and pre-tax flexible benefits.

Findings

In general, the State's medical plans require employees to share more of the cost of medical services than the market's PPO plans. The following table summarizes key benefit comparisons between the State and the average market.

Benefits (Tier 1 = employee only; Tier 4 = family)	**MSEC Market (Average)**	**State OA1500**
In-Network		
In-Network Deductible for tier 1	$783	$1,500
In-Network Deductible for tier 4	$1,855	$3,000
In-Network Out-of-Pocket Maximum for Tier 1	$2,360	$3,000
In-Network Out-of-Pocket Maximum for Tier 4	$5,207	$6,000
Out-Network		
Out-Network Deductible for tier 1	$1,512	$3,000
Out-Network Deductible for tier 4	$3,767	$6,000
Out-Network Out-of-Pocket Maximum for Tier 1	$5,096	$6,000
Out-Network Out-of-Pocket Maximum for Tier 4	$11,310	$12,000

As part of the Five-Year Total Compensation Strategic Direction, the Division set the goal of achieving prevailing employer contribution to premiums on July 1, 2009 (end of the 5th year) so attention could turn to requesting funds to improve plan designs and cost-related features that also lag the market. Currently, the State's contribution to medical premiums is 90% of the prevailing contribution made by market employers. If the State wants to be prevailing on the basis of plan designs while still providing benefits that are affordable for employees, the state contribution would need to significantly increase. Medical cost trend is influenced by a number of complex factors including, but not limited to, medical cost inflation and cost-shifting. While a slowing in the national medical cost trend is expected in 2009, it does not automatically correlate to a decrease in premiums. Premium cost increases are based on a variety of complex of factors with a medical cost trend being just one of them (e.g., demographics, enrollment patterns, utilization). Health care costs continue to outpace wage increases and inflation. The State's demographics (e.g., average age of 46), geography (i.e., all counties), and utilization drive higher overall medical cost compared to employers with which the State competes. Consequently, even if the State achieves and maintains the prevailing market employer contribution level in the face of relatively higher costs for our risk pool, further increased funds will be needed to bring plan designs and cost-related features (e.g., co-pays, co-insurance, deductibles, and out-of-pocket maximums) into line with the market.

In order to project the premium cost increases for FY 2009-2010, the Division used the trend information collected to project an increase of 11% for 2009 and 2010 for medical costs. The following table compares employer medical plan contributions between the projected FY 2009-2010 market and the State's current employer medical contribution dollars by tier.

	Tier 1	Tier 2	Tier 3	Tier 4
State FY 08-09 Contribution	$340.26	$565.44	$499.80	$782.92
Projected Market for FY 09-10	$400.38	$704.76	$632.59	$920.22
Projected for FY 09-10 to reach prevailing	$60.12	$139.32	$132.79	$137.30

DENTAL

In the MSEC survey, three basic plan types were reported: Dental HMO, Dental PPO, and Dental Indemnity. The State currently provides two PPO's, Basic Plan and Basic Plus Plan, and a Dental Reimbursement plan. Similar to the medical benefits analysis, employers' contributions to premiums for all plan types were analyzed.

For the plan design comparison, the Division used the most prevalent plan chosen by state employees, which is the Basic Plus Plan. Based on the MSEC information, the State is comparable with market employers by offering dental plans to its employees. Like most employers, the State does not allow employees to receive cash in lieu of dental coverage. In terms of eligibility for dental care coverage, comparable to the market, state employees become eligible for enrollment on the first day of the month following their employment with the State. The State's dental plans provide typical and prevailing coverage that includes diagnostic and preventive services; basic services such as restorations, periodontal treatment, root canal therapy, and extractions; and, major services such as crowns, bridges, and dentures.

Findings

Relative to the market's plan design the current Basic Plus plan, in which the majority of state employees are enrolled, is comparable to the most common plan in the market. In general, the maximum dental benefit is between $1,000 and $1,500 in the market. Orthodontia is provided for children by about 74% of companies and 27% for adults (a benefit provided under the State's Plus plan). In order to project the premium cost increases for FY 2009-2010, the Division used the trend information collected to project an increase of 6% for 2009 and 2010 for dental costs. The following table summarizes plan comparisons between the State and its market.

<table>
<tr><td>Benefits – family coverage</td><td>MSEC Market (Common practice)</td><td>State Basic Plan</td><td>State Plus Plan</td></tr>
<tr><td>Maximum benefit per person per year</td><td>$1,000 - $1,500</td><td>$1,000</td><td>$1,500</td></tr>
<tr><td>Deductible</td><td>Not Reported</td><td colspan="2">$50 per member
$150 per family</td></tr>
<tr><td>Orthodontics covered for children</td><td rowspan="2">$1,386 (child/adult not reported separately)</td><td>No</td><td rowspan="2">Yes (up to $1,500)</td></tr>
<tr><td>Orthodontics covered for adults</td><td>No</td></tr>
</table>

Dental benefits in terms of deductibles, maximum benefits, and co-insurances tend to be stable over the years. Cost containment through plan design in dental plans is not as prevalent as medical plans. Combining the benefit features of the State's Basic and Plus plans, the State's dental benefits are comparable to the market.

Currently, the State's contribution to dental premiums is 85% of the prevailing contribution made by market employers. The following table compares employer dental plan contributions between the projected FY 2009-2010 market and the State's current employer dental contribution dollars by tier.

	Tier 1	Tier 2	Tier 3	Tier 4
State FY 08-09 Contribution	$21.58	$32.50	$36.60	$47.46
Projected Market for FY 09-10	$28.37	$43.03	$53.87	$63.97
Projected for FY 09-10 to reach prevailing	$6.79	$10.53	$17.27	$16.51

LIFE INSURANCE AND ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)

From the data in the MSEC survey, the Division analyzed the amount of life insurance provided by employers and the portion paid by the employer. A similar analysis of AD&D benefits provided by the employer was also conducted to show coverage and employer contribution levels.

Findings

Benefits in life and AD&D insurances remain stable as reported by MSEC. The most common practice (95% of employers) is for employers to fully pay for the plans. The State provides 100% state-paid basic life insurance to all employees. The most common amount of insurance is a multiplier of one to two times the annual salary (56% of reporting companies); the weighted average multiplier is 1.6 times the annual salary. Beginning July 2008, the State increased its life benefit to $40,000 for all employees. While this is more competitive, it still lags the market life insurance.

TOTAL NEW COST OF CONTRIBUTIONS TO GROUP BENEFIT PLANS

To meet **100%** of the 2009 prevailing level of employer contributions to total group benefits plans (health, dental, life & AD&D), the cost is estimated to be **$37,437,340**.

APPENDIX A – THIRD-PARTY SURVEYS

Organization	Publication	Component(s)
Colorado Municipal League (CML)	June 2008 Wage & Salary Report (Technology Net, Inc.)	Salary
Mountain States Employers Council (MSEC)	2008 Colorado Compensation Survey	Salary
Mountain States Employers Council (MSEC)	2008 Public Employers Survey	Salary
Mountain States Employers Council (MSEC)	2008 Information Technology Survey	Salary
Central States Compensation Association (CSCA)	2007 Salary Survey	Salary
Mountain States Employers Council (MSEC)	2007 Health Care Compensation, Summer	Salary
Colorado Municipal League (CML)	June 2008 Benefits Premium Summary Report (Technology Net, Inc.)	Benefits
The Segal Company	2008 Health Plan Cost Trend Survey	Benefits
Mountain States Employers Council (MSEC)	2008 Health & Welfare Plans	Benefits
Mountain States Employers Council (MSEC)	2008 Colorado Compensation Briefing	Planning & Budgeting
Institute of Management and Administration (IOMA)	Guide to Compensation 2009 (July 2008 preliminary Report on Salary Surveys)	Planning & Budgeting
Economic Research Institute (ERI)	July 2008 Salary Increase Survey	Planning & Budgeting
WorldatWork (WAW)	Salary Budget Survey 2008-2009	Planning & Budgeting

APPENDIX B – OTHER SYSTEM COSTS

SYSTEM MAINTENANCE STUDY

C.R.S. 24-50-104(4)(c) and (6)(a) require that any study involving increased costs must be included in the annual compensation report for an effective date on the ensuing July 1. Two studies completed this year for inclusion in the report are the Financial Services occupational group consolidation and the Dental Care class series.

The final findings of the Dental Care study are contained in JEL 08-06, published June 27, 2008. Twelve employees in three departments (10 in Dental Care II and 2 in Dental Care III), out of a total 56 positions in five classes, will have their salaries adjusted to new grade minimums, with a cost of approximately $19,545. Three departments, the University of Colorado at Denver, Colorado State University, and Corrections are impacted by the increase. Other departments using these classes will not incur any increased costs as a result of this study. The following information depicts the assumptions made in the calculation of increased costs for the Dental Care study.

- Data was taken from CPPS, CU and CSU as of May 31, 2008, and is assumed to be accurate as of that date.
- Only permanent positions are reported. Vacant, temporary, and substitute positions are excluded.
- The implementation date of July 1, 2009, coincides with the presumed implementation of the annual compensation adjustments. In accordance with the Director's Rules regarding the order of multiple actions on the same effective date, system maintenance studies are implemented first. For this reason, these calculations use the final FY 2008-2009 compensation plan values and do not include any potential FY 2009-2010 annual compensation survey adjustments.
- In accordance with the Director's Rules, system maintenance studies are implemented on a "dollar-for-dollar" basis where an employee's current salary remains unchanged when a class is moved to the new grade. An exception is when a class moves upward and the employee's current salary falls below the minimum of the new grade. Such adjustments to base salary represent increased cost.
- The estimated total first-year cost to implement this study is approximately $19,545. PERA (12.05%) and Medicare (1.45%) costs are included in the calculations.

The pay grades recommended for each class are shown in the following table.

	Current Class	Current Grade	New Class	New Grade
	C6Q1TX Dental Care I	C20	C6Q1TX Dental Care I	C23
	C6Q2XX Dental Care II	C26	C6Q2XX Dental Care II	C29
	C6Q3XX Dental Care III	C36	C6Q3XX Dental Care III	C39
	C6Q4XX Dental Care IV	C40	C6Q4XX Dental Care IV	C47
	C6Q5XX Dental Care V	C46	C6Q5XX Dental Care V	C53

APPENDIX B – OTHER SYSTEM COSTS

The final findings of the Financial Services consolidation study are contained in JEL 09-02, published July 31, 2008. A total of 56 classes will be adjusted upward within approximately 1% of their current pay ranges. Approximately 286 positions out of 1750 in 56 classes across all state departments will have their salaries adjusted to new grade minimums as a result of converting all positions in the current Financial Services occupational group to existing pay grades and classes in the Professional Services occupational group. The total cost to adjust salaries is approximately $29,992. Two classes will be adjusted downward, the vacant Out-of-Sate Revenue Agent Intern and Accountant IV, impacting one position. If current salaries are above the maximum of the new grade, employees maintain their current salary for up to three years as authorized by C.R.S. 24-50-104(1)(e). Indeterminate “cost avoidance” may result from any employees who are ineligible for base-building annual salary adjustment after the study is implemented, those who may remain above the maximum after the three-year saved pay period, or vacancies that may be filled at the lower minimum.

The following information depicts the assumptions made in the calculation of increased costs for the Financial Services consolidation.

- Data was taken from CPPS as of May 31, 2008, and is assumed to be accurate as of that date.
- Only permanent, full-time positions are reported. Vacant, temporary, and substitute positions are excluded.
- The implementation date of July 1, 2009, coincides with the presumed implementation of the annual compensation adjustments. In accordance with the Director's Rules regarding the order of multiple actions on the same effective date, system maintenance studies are implemented first. For this reason, these calculations use the final FY 2008-2009 compensation plan values and do not include any potential FY 2009-2010 annual compensation survey adjustments.
- In accordance with the Director's Rules, system maintenance studies are implemented on a "dollar-for-dollar" basis where an employee's current salary remains unchanged when a class is moved to the new grade. An exception is when a class moves upward and the employee's current salary falls below the minimum of the new grade. Such adjustments to base salary represent increased cost.
- The estimated total first-year cost to implement this study is approximately $29,992. PERA (12.05%) and Medicare (1.45%) costs are included in the calculations.

The pay grades recommended for each class are shown in the following table.

Current Class Code	Current Class Title	Current Grade	New Class Code	New Class Title	New Grade
B1A1TX	Accountant I	B27	H8A1XX	Accountant I	H33
B1A2XX	Accountant II	B31	H8A2XX	Accountant II	H37
B1A3XX	Accountant III	B40	H8A3XX	Accountant III	H46
B1A4XX	Accountant IV	B50	H8A4XX	Accountant IV	H55
B1C1TX	Accounting Technician I	B11	H8B1XX	Accounting Technician I	H17
B1C2XX	Accounting Technician II	B15	H8B2XX	Accounting Technician II	H21
B1C3XX	Accounting Technician III	B21	H8B3XX	Accounting Technician III	H27
B1C4XX	Accounting Technician IV	B29	H8B4XX	Accounting Technician IV	H35
B1D1XX	Controller I	B46	H8C1XX	Controller I	H52

B1D2XX	Controller II	B51	H8C2XX	Controller II	H57
B1D3XX	Controller III	B56#	H8C3XX	Controller III	H62#
B2A1IX	Auditor Intern	B20	H8D1IX	Auditor Intern	H26
B2A2TX	Auditor I	B26	H8D2XX	Auditor I	H32
B2A3XX	Auditor II	B32	H8D3XX	Auditor II	H38
B2A4XX	Auditor III	B39	H8D4XX	Auditor III	H45
B2A5XX	Auditor IV	B47	H8D5XX	Auditor IV	H53
B2A6XX	Auditor V	B52	H8D6XX	Auditor V	H58
B2F1TX	Budget Analyst I	B30	H8E1XX	Budget Analyst I	H36
B2F2XX	Budget Analyst II	B36	H8E2XX	Budget Analyst II	H42
B2F3XX	Budget/Policy Analyst III	B44	H8E3XX	Budget/Policy Analyst III	H50
B2F4XX	Budget/Policy Analyst IV	B50	H8E4XX	Budget/Policy Analyst IV	H56
B2F5XX	Budget/Policy Analyst V	B53	H8E5XX	Budget/Policy Analyst V	H59
B2G1IX	Fin/Credit Examiner Intern	B30	H8F1IX	Fin/Credit Examiner Intern	H36
B2G2TX	Fin/Credit Examiner I	B36	H8F2XX	Fin/Credit Examiner I	H42
B2G3XX	Fin/Credit Examiner II	B40	H8F3XX	Fin/Credit Examiner II	H46
B2G4XX	Fin/Credit Examiner III	B44	H8F4XX	Fin/Credit Examiner III	H50
B2G5XX	Fin/Credit Examiner IV	B50	H8F5XX	Fin/Credit Examiner IV	H56
B2G6XX	Fin/Credit Examiner V	B52	H8F6XX	Fin/Credit Examiner V	H58
B2H1IX	Rate/Financial Analyst Intern	B25	H8G1IX	Rate/Financial Analyst Intern	H31
B2H2TX	Rate/Financial Analyst I	B31	H8G2XX	Rate/Financial Analyst I	H37
B2H3XX	Rate/Financial Analyst II	B39	H8G3XX	Rate/Financial Analyst II	H45
B2H4XX	Rate/Financial Analyst III	B45	H8G4XX	Rate/Financial Analyst III	H51
B2H5XX	Rate/Financial Analyst IV	B51	H8G5XX	Rate/Financial Analyst IV	H57
B2H6XX	Rate/Financial Analyst V	B55#	H8G6XX	Rate/Financial Analyst V	H61#
B3C2TX	Investment Officer I	B40	H8H1XX	Investment Officer I	H46
B3C3XX	Investment Officer II	B48	H8H2XX	Investment Officer II	H54
B3C4XX	Investment Officer III	B53	H8H3XX	Investment Officer III	H59
B3E1IX	Property Tax Spec Intern	B25	H8J1IX	Property Tax Spec Intern	H31
B3E2TX	Property Tax Spec I	B30	H8J2XX	Property Tax Spec I	H36
B3E3XX	Property Tax Spec II	B36	H8J3XX	Property Tax Spec II	H42
B3E4XX	Property Tax Spec III	B44	H8J4XX	Property Tax Spec III	H50
B3E5XX	Property Tax Spec IV	B50	H8J5XX	Property Tax Spec IV	H56
B3F1IX	Revenue Agent Intern	B25	H8K1IX	Revenue Agent Intern	H31
B3F2TX	Revenue Agent I	B31	H8K2XX	Revenue Agent I	H37
B3F3XX	Revenue Agent II	B37	H8K3XX	Revenue Agent II	H43
B3F4XX	Revenue Agent III	B45	H8K4XX	Revenue Agent III	H51
B3F5XX	Revenue Agent IV	B50	H8K5XX	Revenue Agent IV	H56
B3G1IX	Out-of-State Rev Agent Intern	B49	H8K4XX	Revenue Agent III	H51
B3G2TX	Out-of-State Rev Agent	B50	H8K5XX	Revenue Agent IV	H56
B3H1XX	Tax Conferee I	B50	H8L1XX	Tax Conferee I	H56
B3H2XX	Tax Conferee II	B52	H8L2XX	Tax Conferee II	H58
B3J1IX	Tax Compliance Agent Intern	B28	H8M1IX	Tax Compliance Agent Intern	H34
B3J2TX	Tax Compliance Agent I	B32	H8M2XX	Tax Compliance Agent I	H38
B3J3XX	Tax Compliance Agent II	B38	H8M3XX	Tax Compliance Agent II	H44
B3J4XX	Tax Compliance Agent III	B42	H8M4XX	Tax Compliance Agent III	H48

B3K1TX	Tax Examiner I	B23	H8N1XX	Tax Examiner I	H29
B3K2XX	Tax Examiner II	B27	H8N2XX	Tax Examiner II	H33
B3K3XX	Tax Examiner III	B33	H8N3XX	Tax Examiner III	H39
B3K4XX	Tax Examiner IV	B38	H8N4XX	Tax Examiner IV	H44
B3K5XX	Tax Examiner V	B46	H8N5XX	Tax Examiner V	H52