

TCS Total Compensation Solutions
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2022 HOSPITAL EXECUTIVE COMPENSATION REPORT

Data Effective: January 1, 2022 Data Published: September 1, 2022

Number of Hospitals: 869 Number of Job Titles: 27 Number of Employees Reported: 3,070

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Table of Contents

	ion
	nt Demographics
Findings	and Observations
-	sation Analysis
•	sation Analysis
001	Chief Executive Officer
002	Chief Operating Officer
003	Top Administrative Executive
004	Top Financial Executive
005	Top Strategy Executive
006	Top Medical Information Executive
007	Top Marketing Executive
009	Top Quality / Patient Safety Executive
010	Top Legal Executive
011	Top Information Services Executive
013	Chief Medical Officer
014	Chief Nursing Officer / Head of Nursing
015	Chief Human Resources Executive
016 017	Foundation President / VP of FoundationChief of Staff
017	
019	Top Business Development OfficerTop Development Officer
020	Top Compliance Officer
020	Top Facilities Executive
021	Top Patient Care Executive
113	Certified Registered Nurse Anesthetist (CRNA)
114	Director of Nursing
116	Director for Pharmacy
216	Pharmacy Manager
221	Controller
222	Treasurer
270	Director of Human Resources
Geograp	hic Breakdowns
Reference	e e
	of Terms Used in This Report
	hing
	Survey Data
Updating	Salary Survey Data
	opression
Total Cor	mpensation Solutions, LLC

I. EXECUTIVE SUMMARY

Introduction

Welcome to the fifth edition of Total Compensation Solutions' (TCS) *Hospital Executive Compensation Report*. TCS has been publishing a not-for-profit compensation survey for the last 19 years and during that time we observed that hospital executive compensation was not typical of what we saw in the general not-for-profit sector. Therefore, in 2018, we decided to create a hospital executive compensation report using the format that we have developed for our not-for-profit clients. The *2022 Hospital Executive Compensation Report* gathers and reports compensation data on 27 executive and director-level positions found in 869 hospitals.

In this report, we looked at the various compensation elements reported in IRS Form 990: base salary, bonus, other income, retirement, non-taxable benefits and from those elements looked at total cash compensation (base salary plus annual bonus) and total remuneration (total cash compensation plus retirement, non-taxable benefits and other income) for each job title.

TCS collects this data to capture a total rewards picture for hospital executives in the not-for-profit sector. We are confident that you will find this report to be a valuable resource for evaluating compensation in the competitive market for hospitals.

In the last year, we have seen the United States and the rest of the world experience high inflation especially in the form of higher gas and food prices. We also have seen the effect of "The Great Resignation" as we come out of the near shutdown of the country and the world because of the COVID-19 pandemic. Employers in most industry sectors are having trouble finding and retaining employees. They are also finding that they have to offer higher compensation to attract qualified candidates. The healthcare industry is having a particularly hard time with hiring given the nature of the work and the burnout experienced during the pandemic. Now more than ever, having access to competitive compensation data for hospital executive positions is essential for compensation decisions and Total Compensation Solutions provides that data in our 2022 Hospital Executive Compensation Report.

Introduction - continued

In this report, TCS reviews the compensation elements which are relevant to successful management of executive pay programs at hospitals. The elements that comprise Total Remuneration include:

- Base Salary
- Total Cash Compensation (Base Salary plus Bonus)
- Retirement
- · Health and Welfare Benefits and
- Other Income

There are also significant differences in pay practices dependent upon two factors:

- Geographic location, and
- Revenue Size

This report is designed to report on the primary compensation elements listed above as well as the differentiating factors (geographic location and revenue). All these factors have an impact on compensation plans in hospitals and healthcare institutions. By completing this research and a study of the factors impacting compensation, TCS can help hospitals explain and justify their compensation policies and practices.

This survey is conducted using rigid standards and statistical methods developed by TCS. We gathered data using publicly filed documents and incorporated that information into the database with appropriate adjustments for effective date and job matching criteria.

TCS uses statistical process control for all our surveys. This is a process for compiling data, screening data, and preparing micro- and macro-reports that allow survey analysts to review single organization data for match quality and consistency of pay practices as well as reports that compare all organizations' response on similar positions. The result is a comprehensive database which TCS uses to prepare the final survey report and ensure its accuracy.

Introduction - continued

This report is divided into four sections as described below:

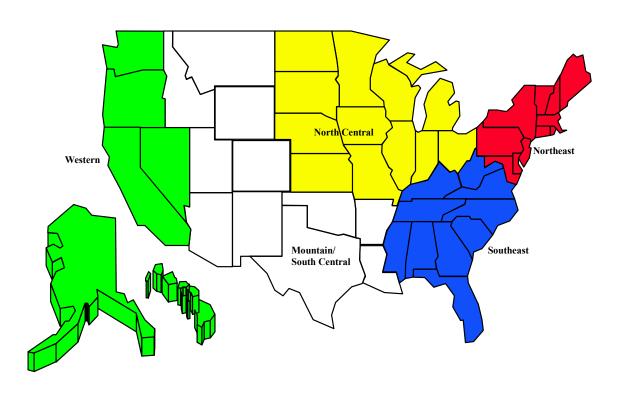
Section I	Executive Summary	Provides an introduction of the report and its overall objective which is to present an alternative source of data for not-for-profit hospitals, our methodology, hospital demographics and key findings.
Section II	Compensation Analysis	Report's compensation data effective as of <u>January 1, 2022</u> for 27 survey positions/roles based on national, regional, and metropolitan geographic criteria, as well as revenue size groupings.
Section III	Geographic Breakdown	Defines the various geographic cuts used in this report: Regional and Cost of Labor Areas.
Section IV	Reference	Defines and explains terms used in this report and provides technical notes on report use.

TCS is pleased to present this report on compensation practices for the hospital industry. We believe that this report provides an accurate assessment of compensation practices among US hospitals.

If you have any questions on this report or would like to provide additional feedback on this survey, please call our offices at (914) 730-7300 or email your questions to Tom Bailey tbailey@total-comp.com or Paul Gavejian pgavejian@total-comp.com

Demographics of Hospitals in the Report

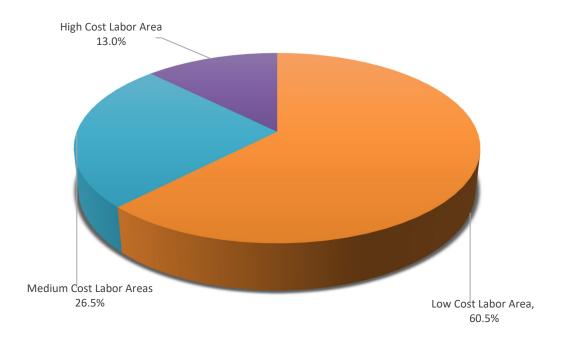
Geographic Breakdown of Hospitals in the Report



Region	Number	Percentage
Northeast	244	28.1%
Southeast	135	15.5%
North Central	286	32.9%
Mountain/South Central	118	13.6%
Western	86	9.9%
Total	869	100.0%

Demographics of Hospitals - continued

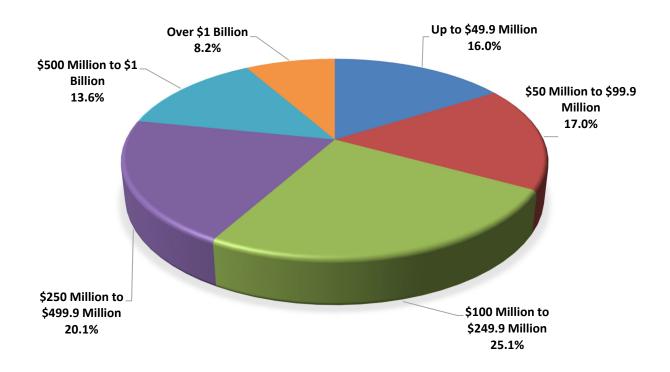
Cost of Labor Areas for Hospitals in Report



Industry	Number	Percent
High Cost of Labor Areas	113	13.0%
Medium Cost of Labor Areas	230	26.5%
Low Cost of Labor Areas	526	60.5%
Total	869	100.0%

Demographics of Hospitals – continued

Revenue Size Breakdown of Hospitals in Report



Revenue	Number	Percent
Up to \$49.9 Million	139	16.0%
\$50 Million to \$99.9 Million	148	17.0%
\$100 Million to \$249.9 Million	218	25.1%
\$250 Million to \$499.9 Million	175	20.1%
\$500 Million to \$1 Billion	118	13.6%
Over \$1 Billion	71	8.2%
Total	869	100.0%

004 Chief Financial Officer / Top Financia	l Executi	ve					
Finance Data:	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	370	379	491.9	479.1	83.2	229.9	555.1
1.000.100 (\$000,000)	No. of	No. of	Wtd	470.1	25th	50th	75th
All Companies - National	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Annual Base Salary (\$000s)	370	379	351.8	349.8	210.6	307.3	439.5
Actual Bonus %	250	257	21.4	21.0	10.0	18.3	26.5
Actual Bonus Paid (\$000s)	250	257	100.0	98.3	25.5	60.0	110.4
Total Cash Compensation (TCC) (\$000s)	370	379	419.6	415.8	222.8	339.3	499.5
Other Income (\$000s)	275	281	37.3	37.0	1.9	10.4	27.8
Retirement (\$000s)	337	345	37.9	36.8	9.2	14.9	39.1
Non-taxable Benefits (\$000s)	349	358	20.4	20.3	11.9	19.9	28.0
Total Remuneration (\$000s)	370	379	501.0	496.0	259.2	392.0	603.4
	No. of	No. of	Wtd		25th	50th	75th
High Cost Areas (110% and Above of National Avg.)	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	61	63	975.3	957.2	274.0	607.6	962.9
Annual Base Salary (\$000s)	61	63	494.2	496.7	303.1	462.6	576.0
Actual Bonus %	46	47	28.5	28.4	15.9	24.5	31.6
Actual Bonus Paid (\$000s)	46	47	192.2	194.2	60.0	96.7	166.0
Total Cash Compensation (TCC) (\$000s)	61	63	637.6	641.8	349.3	525.0	671.2
Other Income (\$000s)	53	53	68.7	68.7	4.8	16.3	43.9
Retirement (\$000s)	55	57	57.1	57.6	13.6	24.1	61.8
Non-taxable Benefits (\$000s)	61	63	24.1	24.0	16.1	24.4	31.2
Total Remuneration (\$000s)	61	63	771.1	777.1	400.8	595.8	762.4
	No. of	No. of	Wtd		25th	50th	75th
Medium Cost Areas (100% to 109.9% of National Avg.)	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	102	104	499.3	494.8	99.4	232.3	554.1
Annual Base Salary (\$000s)	102	104	358.8	356.1	218.0	335.6	451.3
Actual Bonus %	76	78	20.3	20.1	10.0	18.2	26.8
Actual Bonus Paid (\$000s)	76	78	88.5	86.8	28.9	59.2	113.1
Total Cash Compensation (TCC) (\$000s)	102	104	425.1	420.8	231.5	390.2	500.3
Other Income (\$000s)	78	80	30.2	29.2	1.9	10.8	25.4
Retirement (\$000s)	94	96	42.6	40.8	9.8	16.4	35.9
Non-taxable Benefits (\$000s)	96	98	19.7	19.6	11.1	18.3	27.5
Total Remuneration (\$000s)	102	104	506.2	499.1	246.1	450.7	611.8
	No. of	No. of	Wtd		25th	50th	75th
Low Cost Areas (Below 100% of National Avg.)	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	207	212	344.6	330.4	66.6	145.2	398.5
Annual Base Salary (\$000s)	207	212	306.0	303.4	196.0	262.1	373.6
Actual Bonus %	128	132	19.5	18.8	8.4	16.3	24.1
Actual Bonus Paid (\$000s)	128	132	73.9	70.6	17.4	47.3	93.1
Total Cash Compensation (TCC) (\$000s)	207	212	352.1	346.8	207.9	291.3	426.4
Other Income (\$000s)	144	148	29.9	29.5	1.5	8.9	26.7
Retirement (\$000s)	188	192	29.9	28.8	7.8	11.7	30.3
Non-taxable Benefits (\$000s)	192	197	19.5	19.6	11.4	19.1	26.9
Total Remuneration (\$000s)	207	212	418.1	411.5	242.8	321.2	528.1

004 Chief Financial Officer / Top F	inancial Executi	ve					
Revenue: Over \$1 Billion	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	45	51	1,893.3	1,968.0	1,235.6	1,501.7	2,005.2
Annual Base Salary (\$000s)	45	51	593.5	616.1	438.0	571.9	688.2
Total Cash Compensation (TCC) (\$000s)	45	51	804.4	837.8	584.0	683.1	861.1
Retirement (\$000s)	43	48	79.2	83.9	16.8	35.5	82.0
Non-taxable Benefits (\$000s)	45	51	21.4	21.8	16.7	22.0	28.3
Total Remuneration (\$000s)	45	51	985.0	1,030.7	650.8	798.9	1,105.1
	No. of	No. of	Wtd		25th	50th	75th
Revenue: \$500M to \$1 Billion	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	56	57	723.3	726.1	602.3	705.5	842.6
Annual Base Salary (\$000s)	56	57	466.7	466.1	382.9	465.5	538.4
Total Cash Compensation (TCC) (\$000s)	56	57	582.1	579.7	464.3	567.9	681.4
Retirement (\$000s)	53	54	57.2	53.7	16.5	29.7	68.6
Non-taxable Benefits (\$000s)	56	57	21.7	21.8	13.9	19.7	27.3
Total Remuneration (\$000s)	56	57	709.2	703.3	539.1	669.1	845.5
	No. of	No. of	Wtd		25th	50th	75th
Revenue: \$250M to \$499.9M	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	76	77	367.0	366.4	292.9	376.7	415.5
Annual Base Salary (\$000s)	76	77	350.6	350.5	273.4	344.9	400.0
Total Cash Compensation (TCC) (\$000s)	76	77	400.4	399.9	322.3	397.1	457.3
Retirement (\$000s)	71	72	31.4	31.3	11.0	19.0	36.5
Non-taxable Benefits (\$000s)	72	73	20.8	20.7	12.9	20.1	28.1
Total Remuneration (\$000s)	76	77	467.1	466.5	361.4	458.9	556.5
	No. of	No. of	Wtd		25th	50th	75th
Revenue: \$100M to \$249.9M	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	86	87	163.6	163.1	117.5	150.9	205.6
Annual Base Salary (\$000s)	86	87	297.9	295.6	217.9	251.7	341.0
Total Cash Compensation (TCC) (\$000s)	86	87	333.7	329.7	234.4	279.0	379.4
Retirement (\$000s)	81	82	30.2	28.1	6.9	12.1	28.1
Non-taxable Benefits (\$000s)	78	79	20.9	20.7	12.1	20.0	30.0
Total Remuneration (\$000s)	86	87	396.5	390.0	262.8	324.3	454.1
	No. of	No. of	Wtd		25th	50th	75th
Revenue: \$50M to \$99.9M	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	66	66	71.2	71.2	60.3	69.0	81.2
Annual Base Salary (\$000s)	66	66	230.7	230.7	178.2	208.3	239.8
Total Cash Compensation (TCC) (\$000s)	66	66	247.3	247.3	188.8	217.5	264.1
Retirement (\$000s)	56	56	17.5	17.5	5.3	9.8	13.1
Non-taxable Benefits (\$000s)	62	62	18.7	18.7	11.4	17.4	27.0
Total Remuneration (\$000s)	66	66	284.9	284.9	213.7	249.3	310.4
Revenue: Up to \$49.9 M	No. of Co's	No. of EEs	Wtd Avg.	Ava	25th Ptile	50th Ptile	75th Ptile
<u> </u>				Avg.			
Revenue (\$000,000s)	41	41	35.6	35.6	27.3	40.0	43.9
Annual Base Salary (\$000s)	41	41	202.8	202.8	159.8	182.8	210.2
Total Cash Compensation (TCC) (\$000s)	41	41	210.5	210.5	162.2	186.0	220.6
Retirement (\$000s)	33	33	14.7	14.7	4.5	7.0	12.5
Non-taxable Benefits (\$000s)	36	36	17.6	17.6	7.2	16.1	25.9
Total Remuneration (\$000s)	41	41	242.5	242.5	181.5	210.5	257.4

	No. of	No. of	Wtd		25th	50th	75tl
Northeast Region	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptilo
Revenue (\$000,000s)	111	114	523.9	498.4	105.1	235.2	554.5
Annual Base Salary (\$000s)	111	114	387.8	387.2	223.3	336.4	490.3
Total Cash Compensation (TCC) (\$000s)	111	114	461.5	460.8	236.8	394.3	529.3
Retirement (\$000s)	94	96	33.5	33.3	9.3	17.1	39.5
Non-taxable Benefits (\$000s)	102	105	21.2	21.3	11.9	20.4	29.6
Total Remuneration (\$000s)	111	114	538.6	538.3	270.3	452.8	656.0
	No. of	No. of	Wtd		25th	50th	75tl
Southeast Region	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	59	61	462.5	452.8	104.5	252.6	627.0
Annual Base Salary (\$000s)	59	61	339.6	334.9	190.4	315.0	417.4
Total Cash Compensation (TCC) (\$000s)	59	61	404.5	396.2	198.7	335.9	498.5
Retirement (\$000s)	54	56	33.5	30.4	11.2	16.8	40.6
Non-taxable Benefits (\$000s)	55	57	17.8	17.3	11.4	17.6	23.9
Total Remuneration (\$000s)	59	61	483.0	471.3	238.1	416.0	576.3
	No. of	No. of	Wtd		25th	50th	75th
North Central Region	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	107	109	367.8	365.5	56.8	138.6	383.4
Annual Base Salary (\$000s)	107	109	315.7	313.5	191.8	290.4	376.8
Total Cash Compensation (TCC) (\$000s)	107	109	359.6	355.6	200.7	307.9	425.2
Retirement (\$000s)	101	103	41.5	39.5	7.5	13.0	31.2
Non-taxable Benefits (\$000s)	105	107	21.7	21.7	13.8	20.2	30.2
Total Remuneration (\$000s)	107	109	436.9	430.5	239.8	352.3	535.7
	No. of	No. of	Wtd		25th	50th	75th
South Central /Mountain Region	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	52	53	429.6	417.8	81.8	256.7	439.6
Annual Base Salary (\$000s)	52	53	311.6	310.7	205.7	247.3	359.0
Total Cash Compensation (TCC) (\$000s)	52	53	371.4	366.5	213.7	311.8	417.1
Retirement (\$000s)	47	48	34.3	34.8	8.1	11.3	24.6
Non-taxable Benefits (\$000s)	47	48	17.3	17.5	10.4	17.7	26.0
Total Remuneration (\$000s)	52	53	439.4	433.8	231.7	341.2	532.4
	No. of	No. of	Wtd		25th	50th	75th
Western	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	41	42	848.5	838.5	193.0	508.6	798.2
Annual Base Salary (\$000s)	41	42	416.1	414.2	244.9	381.8	493.3
Total Cash Compensation (TCC) (\$000s)	41	42	544.0	542.4	278.2	445.6	593.6
Retirement (\$000s)	41	42	49.4	49.1	11.5	21.8	45.3
Non-taxable Benefits (\$000s)	40	41	21.7	21.9	14.6	21.5	28.4
Total Remuneration (\$000s)	41	42	669.1	666.4	331.4	533.0	672.8

004 Chief Financial Officer / Top Financial	ial Executi	ve					
	No. of	No. of	Wtd		25th	50th	75th
Atlanta Ga, Marietta Ga, & Decatur, Ga	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	5	5	1,089.7	1,089.7	772.8	1,110.0	1,336.2
Annual Base Salary (\$000s)	5	5	373.5	373.5	266.0	336.3	398.9
Total Cash Compensation (TCC) (\$000s)	5	5	445.5	445.5	306.7	394.7	480.9
Total Remuneration (\$000s)	5	5	499.5	499.5	372.1	444.5	531.8
	No. of	No. of	Wtd		25th	50th	75th
Chicago, IL	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	4	4	79.2	79.2	69.5	73.7	83.5
Annual Base Salary (\$000s)	4	4	288.3	288.3	271.4	286.9	303.8
Total Cash Compensation (TCC) (\$000s)	4	4	315.8	315.8	282.0	315.0	348.9
Total Remuneration (\$000s)	4	4	345.8	345.8	297.8	336.8	384.8
	No. of	No. of	Wtd		25th	50th	75th
Dallas Fort Worth TX	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	4	4	296.7	296.7	226.2	268.5	339.0
Annual Base Salary (\$000s)	4	4	233.0	233.0	188.6	225.3	269.7
Total Cash Compensation (TCC) (\$000s)	4	4	277.6	277.6	223.1	270.0	324.5
Total Remuneration (\$000s)	4	4	308.9	308.9	252.0	293.6	350.5
	No. of	No. of	Wtd		25th	50th	75th
Los Angeles, Long Beach & Anaheim	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	3	3	1,947.9	1,947.9		1,557.9	
Annual Base Salary (\$000s)	3	3	697.1	697.1		583.3	
Total Cash Compensation (TCC) (\$000s)	3	3	865.9	865.9		674.2	
Total Remuneration (\$000s)	3	3	1,588.0	1,588.0		798.9	
New Year Oite (All Fire Barrente)	No. of	No. of	Wtd		25th	50th	75th
New York City (All Five Boroughs)	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	16	16	839.4	839.4	196.1	386.5	819.3
Annual Base Salary (\$000s)	16	16	462.0	462.0	242.6	490.3	553.1
Total Cash Compensation (TCC) (\$000s)	16	16	548.6	548.6	270.6	506.3	666.2
Total Remuneration (\$000s)	16	16	634.4	634.4	311.4	572.3	763.7
	No. of	No. of	Wtd		25th	50th	75th
San Francisco, Oakland, & Palo Alto Ca.	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	4	4	2,441.1	2,441.1	254.5	409.2	2,595.7
Annual Base Salary (\$000s)	4	4	579.5	579.5	241.4	338.2	676.4
Total Cash Compensation (TCC) (\$000s)	4	4	1,145.5	1,145.5	304.2	458.8	1,300.1
Total Remuneration (\$000s)	4	4	1,295.1	1,295.1	373.7	536.8	1,458.3
	No. of	No. of	Wtd		25th	50th	75th
Washington DC, Arlington Va. & Baltimore Md.	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	10	11	650.4	597.8	236.0	573.3	1,034.2
Annual Base Salary (\$000s)	10	11	397.3	404.6	250.0	329.9	488.1
Total Cash Compensation (TCC) (\$000s)	10	11	521.8	531.5	338.1	454.0	531.0
Total Remuneration (\$000s)	10	11	632.9	650.7	393.5	481.0	631.3

Geographic Breakdown

In this report, we provide geographic breakouts of the compensation data: by five regional cuts and by three cost of labor designations.

States Included in the Five Regional Cuts

Northeast	Southeast	North Central	S. Central/Moutain	Western
Connecticut	Alabama	Illinois	Arizona	Alaska
Delware	Florida	Indiana	Arkansas	California
Maine	Georgia	lowa	Colorado	Hawaii
Maryland	Kentucky	Kansas	Idaho	Nevada
Massachusetts	Mississippi	Michigan	Louisiana	Oregon
New Hampshire	North Carolina	Minnesota	Montana	Washington
New Jersey	South Carolina	Missouri	New Mexico	
New York	Tennessee	Nebraska	Oklahoma	
Pennsylvania	Virginia	North Dakota	Texas	
Rhode Island	West Virginia	Ohio	Utah	
Vermont		South Dakota	Wyoming	
Washington DC		Wisconsin		

Cost of Labor Cities

We report the compensation data by three costs of labor cuts:

- 1. High cost of labor cities are 110% and above of the national average.
- 2. Medium cost of labor cities are between 100% and 109.9% of the national average
- 3. Low cost of labor cities are below 100% of the national average.

The tables on the following pages list cities included in this report and where they fall within the cost of labor designations.

Geographic Breakdown (cont.)

High Cost of Labor Cities (110% and above of national average)

Anchorage, AK	Hayward, CA	Pomona, CA
Arlington, VA	Homer, AK	Port Jefferson, NY
Bellevue, WA	Houston, TX	Ridgewood, NJ
Bethpage, NY	Jamaica, NY	Rockville Center, NY
Boston, MA	Laurel, MD	Roslyn, NY
Brighton, MA	Livermore, CA	San Francisco, CA
Bronx, NY	Long Beach, CA	Santa Barbara, CA
Brooklyn, NY	Los Angeles, CA	Seattle, WA
Burien , WA	Lowell, MA	Simi Valley, CA
Cambridge, MA	Mission Viejo, CA	Sleepy Hollow, NY
Central Islip, NY	Monterey, CA	Smithtown, NY
Clinton, MD	Mountainside, NJ	Soldotna, AK
Cortlandt Manor, NY	Needham, MA	Somerville, MA
Elizabeth, NJ	New Brunswick, NJ	South Lake Tahoe, CA
Englewood, NJ	New Canaan, CT	Stamford, CT
Enumclaw, WA	New York City, NY	Staten Island, NY
Falls Church, VA	New York, NY	Valhalla, NY
Flemington, NJ	Newport Beach , CA	Washington, DC
Flushing, NY	Oakland, CA	Wasilla, AK
Frederick, MD	Oceanside, NY	West Islip, NY
Fullerton, CA	Olney, MD	Westbury, NY
Gaithersburg, MD	Orange , CA	White Plains, NY
Garden City, NY	Orange, CA	Whittier, CA
Glendale, CA	Pasadena, CA	Winchester, MA
Greenbrae, CA	Patchogue, NY	Yonkers, NY
Greenwich, CT	Petaluma, CA	

Geographic Breakdown (cont.)

Medium Cost of Labor Cities (100% to 109.9% of national average

Glan Burnie MD	Providence, RI
	Punxsutawney, PA
	Racine, WI
, ,	Raleigh, NC
	Rancho Mirage, CA
,	Randallstown, MD
·	Reading, PA
	Redlands, CA
	Reno, NV
	Renton, WA
	Ridgecrest, CA
<u> </u>	Robbinsdale, MN
	Rochelle, IL
-	Rochester, MI
	Rochester, NY
-	·
·	Roseville, CA
·	San Diego, CA
 	Sellersville, PA
·	Sidney, MT
·	Somers Point, NJ
	Southbridge, MA
	Southfield, MI
	St Cloud, MN
	St Paul, MN
	St. Croix Falls, WI
Milford, MA	St. Paul, MN
Milwaukee, WI	Stockbridge, GA
Minneapolis, MN	Stockton, CA
Monticello, IL	Susquehanna, PA
	Tacoma, WA
Naperville, IL	Tampa, FL
Naples, FL	Tioga, ND
Nashua, NH	Tulatin, OR
New Bedford, MA	Upland, CA
New London, CT	Waconia, MN
New Orleans, LA	Wahiawa, HI
Newburgh, NY	Waianae, HI
Newburyport, MA	Wakefield, RI
Newnan, GA	Wallingford, CT
Newport , RI	Warren, MI
Newtown Square, PA	Warwick, RI
Oak Park, IL	Watford City, ND
Oroville, CA	Wenatchee, WA
Osceola, WI	WestChester, PA
Oswego, NY	Westminster, MD
Perryville, MO	Willingboro, NJ
Peterborough NH	Wilmington, DE
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Petersburg, AK	Woodsville, NH
Petersburg, AK	Woodsville, NH
Petersburg, AK Philadelphia, PA	Woodsville, NH York, ME
	Minneapolis, MN Monticello, IL Morris, IL Naperville, IL Naples, FL Nashua, NH New Bedford, MA New London, CT New Orleans, LA Newburgh, NY Newburyport, MA Newnan, GA Newport , RI Newtown Square, PA Oak Park, IL Oroville, CA Osceola, WI Oswego, NY

Geographic Breakdown (cont.)

Low Cost of Labor Cities (below 100% of national average)

Aberdeen, WA	Carroll, IA	East Liverpool, OH	Harrison, AR	Laramie, WY
Adrian, MI	Carson City, MI	East Stroudsburg, PA	Harrisonburg , VA	Layton, UT
Akron, OH	Carthage, MO	Easton, MD	Harvey, IL	Leavenworth, KS
Albuquerque, NM	Casper, WY	Edgerton, WI	Hazelton, PA	Lebanon, MO
Alexander City, AL	Cedar Rapids, IA	Edgewood, KY	Helena, MT	Lebanon, NH
Amsterdam, NY	Charleston, WV	Effingham, IL	Hiawatha, KS	Lebanon, PA
Anaconda, MT	Charlevoix, MI	Elizabethtown, NY	Hibbings, MN	Lees Summit, MO
Anderson, SC	Charlottesville, VA	Elk City, OK	Hillsdale, MI	Leesburg, FL
Angola, IN	Chattanooga, TN	Elkhart, IN	Hoisington, KS	Lenoir, NC
Ardmore, OK	Cherokee, IA	Elkins, WV	Holdrege, NE	Levelland, TX
Artesia, NM	Chesterfield, MO	Evansville, IN	Holland, MI	Lewisburg, PA
Ashland, KY	Chillicothe , OH	Fairhope, AL	Hopedale, IL	Lewiston, ME
Auburn, NY	Chilton, WI	Fargo, ND	Hopkinsville, KY	Lexington, KY
Bad Axe, MI	Cidra, PR	Farmington, NM	Hot Springs, AR	Liberal, KS
Bangor, ME	Cincinnati, OH	Farmville , VA	Huntingdon, PA	Lincoln, NE
Bar Harbour, ME	Clare, MI	Fayetteville, AR	Huntington, IN	Lindale, TX
Bartlesville, OK	Cleveland, OH	Fisherville, VA	Hutchinson, KS	Litchfield, IL
Batesville, AR	Cloquet, MN	·	Hutchinson, MN	Little Rock, AR
Baton Rouge, LA	College Station, TX	Flagstaff, AZ Florence, SC	Ida Grove, IA	Lockport, NY
Battleboror, VT	Columbus, GA	Fort Smith, AR	Indianapolis, IN	London, OH
Beatrice, NE	·	Fort Wayne, IN	· · · · · · · · · · · · · · · · · · ·	<u>'</u>
	Columbus, MS	· · ·	Ironwood, MI	Louisville, KY
Beaver Dam, WI Bedford, VA	Columbus, NE	Fredericksburg, TX	Jackson , MS	Lubbock, TX Lynchburg, VA
Bellefontaine, OH	Columbus, OH	Freeport, IL Fremont, OH	Jackson, MI	, ,,
	Columbus, TX	· ·	Jackson, MS	Machas, ME
Belleville, OH	Comanche, TX	Gainesville, FL	Jacksonville, FL	Madison, SD
Beloit, WI	Cordele, GA	Gallup , NM	Jamestown, ND	Madison, WV
Benton, KY	Corning, NY	Garden City, KS	Jamestown, NY	Manistee, MI
Berlin, MD	Corpus Christi, TX	Gaylord, MI	Jasper, IN	Manitowoc, WI
Berlin, NH	Cortez, CO	Glasgow, KY	Jefferson City, MO	Mansfield, LA
Birmingham, AL	Corvallis, OR	Glen Dale, WV	Jennings, LA	Marietta, OH
Black River Falls, WI	Coudersport, PA	Glens Falls, NY	Johnson City, TN	Marion, IN
Blairsville, GA	Covington, GA	Glenwood Springs, CO	Jonesboro, AR	Marlette, MI
Booneville, MS	Crete, NE	Gloversville, NY	Joplin, MO	Marshall, MN
Bowling Green, KY	Crookston, MN	Goldsboro, NC	Kalamazoo, MI	Martinsburg, WV
Bowling Green, OH	Crosby, ND	Gooding, ID	Kalispell, MT	Maryland Heights, MO
Bozeman, MT	Crystal City, MO	Goshen, IN	Kansas City, MO	Marysville, KS
Breese, IL	Culpeper, VA	Grand Blanc, MI	Kearney, NE	Maumee, OH
Bridgeport, WV	Dallas, TX	Grand Forks, ND	Keene, NH	Mauston, WI
Brookfield, MO	Danville, PA	Grand Haven, MI	Keyser, WV	McConnellsburg, PA
Bryan , OH	Dayton, OH	Grand Island, NE	Killeen, TX	McCook, NE
Bryan, TX	Del Rio, TX	Grand Junction, CO	Kinston, NC	McKees Rocks, PA
Buckhannon, WV	Dendder, LA	Grand Rapids, MI	Kittanning, PA	McPherson, KS
Buffalo, NY	Dillon, MT	Grants, NM	Knoxville, IA	Medford, WI
Burleson, TX	Dixon, IL	Great Falls, MT	Knoxville, TN	Memphis, TN
Burlington, VT	Dodgeville , WI	Green Bay, WI	La Grande, OR	Middleburg Heights, OH
Calais, ME	Donalsonville, GA	Greenfield, MA	La Junta, CO	Millinocket, ME
Calhoun, GA	Douglas, GA	Greenville, OH	Lafayette, IN	Mission , TX
Cando, ND	DuBois, PA	Grinnell, IA	Lake Charles, LA	Missoula, MT
Canton, IL	Dubuque, IA	Grundy, VA	Lake Village , AR	Mobile, AL
Canton, OH	Duluth, MN	Hagerstown, MD	Lancaster, OH	Monroe , WI
Cape Girardeau, MO	Dunedin, FL	Hamilton, MT	Lancaster, PA	Monroe, LA
Carbondale, IL	Dunkirk`, NY	Hanover, PA	Lansing, MI	Montgomery, AL

Geographic Breakdown (cont.)

Low Cost of Labor Cities (below 100% of national average) - cont.

Monticello, AR	Phoenix, AZ	Springerville, AZ	Weirton, WV
Monticello, KY	Pigeon, MI	Springfield, GA	Weslaco, TX
Montour Falls, NY	Pittsburg , KS	Springfield, IL	West Branch, MI
Morehead, KY	Pittsburgh, PA	Springfield, MO	West Burlington, IA
Morganton, NC	Plainview, TX	Springfield, OH	West Plains, MO
Morgantown, WV	Platte, SD	Springfield, TN	Weston, WI
Morris, MN	Plattsburgh, NY	Springville, NY	Wheeling, VA
Moscow, ID	Plymouth, NH	St Joseph, MO	Whitefish, MT
Mount Vernon, OH	Portland, ME	St Louis, MO	Whiteville, NC
Mountain Home, AR	Prairie du Chien, WI	St Mary's , PA	Wichita . KS
Mountain View, MO	Prairie du Chien, Wi	St. Louis, MO	Wichita Falls, TX
Mt Vernon, KY	Pueblo, CO	State College, PA	Wickenburg, AZ
Murfreesboro, TN	Purcell, OK	Staunton, IL	Windber, PA
Murphy, NC	Randoph, VT	Stayton, OR	Windsor, MO
Muscatine, IA	Rapid City, SD	Steamboat Springs, CO	Windsor, VT
Napoleon, OH	· · · · · · ·	Stephenville, TX	Winfield, KS
Nashville, TN	Richland Center, WI Richmond, IN	Sturgeon Bay, WI	
	·	Summerville, WV	Winner, SD
Nephi, UT	Roanoke, VA	·	Winston Salam, NC
New London, NH	Rock Island, IL	Superior, NE	Winston Salem, NC
Newark, OH	Rockford, IL	Sweetwater, TN	Wolf Point, MT
Newton, KS	Rogers, AR	Taos, NM	Wyoming, MI
Niagara Falls, NY	Rome, NY	Tavares, FL	Yakima, WA
Norfolk, VA	Roseburg, OR	Temple, TX	Yankton, SD
North Platte, NE	Round Rock, TX	Terra Haute, IN	Yoakum, TX
Norwalk, OH	Rugby, ND	Titusville, PA	York, NE
Norwich, NY	Salem, KY	Topeka, KS	York, PA
Oconto Falls, WI	Salem, OR	Towanda, PA	Yuma, AZ
O'Fallon, IL	San German, PR	Traverse City, MI	Zanesville, OH
Oklahoma City, OK	Sandpoint, ID	Trinidad, CO	
Olathe, KS	Sandusky, MI	Troy, MO	
Olean, NY	Sandusky, OH	Tucson, AZ	
Olive Branch, MS	Saranac Lake, NY	Tulsa, OK	
Olney, IL	Sayre, PA	Tupelo, MS	
Omaha, NE	Schenectady, NY	Tyrone, PA	
Onamia, MN	Schenectedy, NY	Uniontown, PA	
Oneida, NY	Scottsbluff, NE	Utica, NY	
Orange City, Fl	Searcy, AR	Van Wert, OH	
Oregon, OH	Seneca, KS	Vidalia, GA	
Orlando, FL	Sheboygan, WI	Wabasha, MN	
Overland Park, KS	Shenandoah, IA	Waco, TX	
Owensboro, KY	Sidney, NE	Walton, NY	
Oxford, MS	Sidney, OH	Warner Robins, GA	
Palm Coast, FL	Silverton, OR	Warren, PA	
Paola, KS	Sioux Center, IA	Washington, PA	
Paragould, AR	Sioux City, IA	Waterloo, IA	
Park Falls, WI	Sioux Falls, SD	Watertown, NY	
Parkersburg, WV	Skowhegan, ME	Watertown, SD	
Parkston, SD	South Hill, VA	Wausau, WI	
Parsons, KS	Southaven, MS	Wauseon, OH	
Pekin, IL	Spencer, WV	Waverly, OH	
Pendleton, OR	Spokane, WA	Wayne, NE	
Perry, FL	Spooner, WI	Webster Springs, WV	

TCS Total Compensation Solutions

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- Organization Structure
- Health and Welfare and
- Retirement Benefits

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