

TCS Total Compensation Solutions
www.total-comp.com

2025 HOSPITAL EXECUTIVE COMPENSATION REPORT

Data Effective: January 1, 2025 Data Published: August 2025

Number of Hospitals: 671 Number of Job Titles: 31 Number of Employees Reported: 3,421

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This publication of the 2025

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Introduction

Welcome to the eighth edition of Total Compensation Solutions' (TCS) *Hospital Executive Compensation Report*. TCS has been publishing a not-for-profit compensation survey for over 20 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 *2025 Hospital Executive Compensation Report* gathers and reports compensation data on 31 executive and director-level positions found in 671 hospitals.

TCS' 2025 Hospital Executive Compensation Report is an essential resource for making compensation decisions for your hospital executive positions.

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 this report, TCS reviews the compensation elements which are relevant to successful management of executive pay programs in 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

Introduction - continued

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 reasonably 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.

<u>Introduction - continued</u>

This report is divided into four sections as described below:

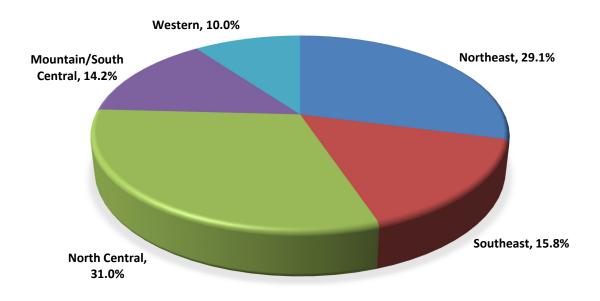
Section I	Executive Summary	Provides an introduction to the report and its overall objective which is to present an alternative source of data for not-for-profit hospitals, our methodology, hospital demographics and key findings.
Section II	Compensation Analysis	Reports compensation data effective as of <u>January 1, 2025</u> , for 31 survey positions 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 report, please call (914) 255-8725 or email your questions to Tom Bailey tbailey@total-comp.com

Demographics of Hospitals in the Report

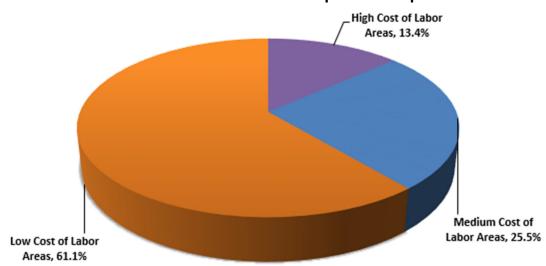
Geographic Breakdown of Hospitals in the Report



Region	Number	Percentage
Northeast	195	29.1%
Southeast	106	15.8%
North Central	208	31.0%
Mountain/South Central	95	14.1%
Western	67	10.0%
Total	671	100.0%

Demographics of Hospitals - continued

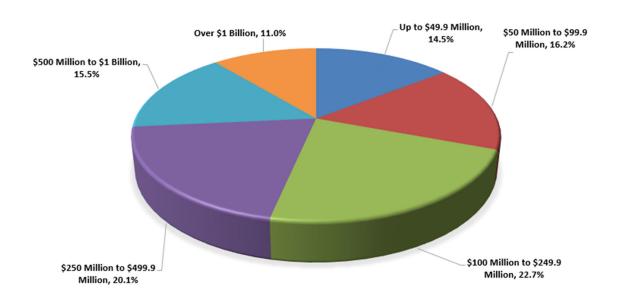
Cost of Labor Areas for Hospitals in Report



Industry	Number	Percentage
High Cost of Labor Areas	90	13.4%
Medium Cost of Labor Areas	171	25.5%
Low Cost of Labor Areas	410	61.1%
Total	671	100.0%

Demographics of Hospitals – continued

Revenue Size Breakdown of Hospitals in Report



Revenue	Number	Percentage
Up to \$49.9 Million	97	14.5%
\$50 Million to \$99.9 Million	109	16.2%
\$100 Million to \$249.9 Million	152	22.7%
\$250 Million to \$499.9 Million	135	20.1%
\$500 Million to \$1 Billion	104	15.5%
Over \$1 Billion	74	11.0%
Total	671	100.0%

004 Chief Financial Officer / Top Financial Executive							
Finance Data:	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	314	330	623.1	551.8	90.3	252.3	624.4
All Companies - National	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Annual Base Salary (\$000s)	314	330	373.2	367.1	210.1	311.0	468.3
Actual Bonus %	235	250	20.9	20.3	9.4	18.0	26.7
Actual Bonus Paid (\$000s)	235	250	107.9	100.1	22.3	62.6	120.5
Total Cash Compensation (TCC) (\$000s)	314	330	454.9	442.0	227.7	340.2	544.0
Other Income (\$000s)	229	242	42.7	38.8	2.2	10.7	39.4
Retirement (\$000s)	286	300	37.0	34.2	9.0	15.6	36.8
Non-taxable Benefits (\$000s)	303	319	21.3	21.1	11.0	19.8	29.7
Total Remuneration (\$000s)	314	330	540.5	521.8	254.6	391.6	627.8
High Cost Areas (110% and Above of National Average)	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	51	55	1,473.9	1,163.3	333.6	722.1	1,197.5
Annual Base Salary (\$000s)	51	55	596.0	586.6	384.9	562.0	679.0
Actual Bonus %	41	45	31.3	28.7	18.5	24.7	34.8
Actual Bonus Paid (\$000s)	41	45	242.9	210.4	72.3	125.4	198.0
Total Cash Compensation (TCC) (\$000s)	51	55	794.7	755.8	485.4	634.3	901.2
Other Income (\$000s)	43	47	84.9	70.7	4.3	13.3	66.1
Retirement (\$000s)	48	52	77.1	66.3	17.1	35.2	76.9
Non-taxable Benefits (\$000s)	51	55	25.0	24.0	12.9	22.7	32.9
Total Remuneration (\$000s)	51	55	965.2	901.8	515.5	716.7	1,081.8
Medium Cost Areas (100% to 109.9% of National Avg.)	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	78	83	675.9	647.6	155.2	323.9	728.1
Annual Base Salary (\$000s)	78	83	408.1	403.1	249.5	357.3	515.3
Actual Bonus %	64	69	23.3	23.1	12.2	20.8	27.2
Actual Bonus Paid (\$000s)	64	69	112.3	110.0	32.6	69.7	150.2
Total Cash Compensation (TCC) (\$000s)	78	83	501.5	493.3	272.2	412.4	608.7
Other Income (\$000s)	61	66	53.6	51.7	7.5	21.5	55.9
Retirement (\$000s)	73	77	43.4	40.6	9.2	18.0	60.4
Non-taxable Benefits (\$000s)	76	81	21.8	22.0	11.3	21.5	30.9
Total Remuneration (\$000s)	78	83	605.6	593.1	321.4	509.3	745.6
Low Cost Areas (Below 100% of National Avg.)	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	185	192	356.5	342.8	68.6	147.2	345.5
Annual Base Salary (\$000s)	185	192	294.3	291.4	194.1	254.3	358.5
Actual Bonus %	130	136	16.2	16.2	7.7	13.3	22.7
Actual Bonus Paid (\$000s)	130	136	61.0	60.5	17.1	36.5	75.8
Total Cash Compensation (TCC) (\$000s)	185	192	337.5	333.9	203.6	281.9	410.7
Other Income (\$000s)	125	129	21.7	21.6	1.4	5.8	22.9
Retirement (\$000s)	165	171	21.9	21.9	7.6	13.6	23.3
Non-taxable Benefits (\$000s)	176	183	19.9	19.9	10.6	17.9	28.1
Total Remuneration (\$000s)	185	192	390.6	386.9	233.9	320.6	496.9
. S. C.	100	102	000.0	500.0	200.0	320.0	400.0

Data Effective: January 1, 2025

004 Chief Financial Officer / Top F	inancial Execut	ive					
Revenue: Over \$1 Billion	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	41	49	2,541.2	2,328.1	1,383.0	1,955.5	2,493.9
Annual Base Salary (\$000s)	41	49	662.7	669.6	415.4	624.9	782.6
Total Cash Compensation (TCC) (\$000s)	41	49	925.2	918.8	492.4	787.6	1,060.3
Retirement (\$000s)	41	48	92.5	86.5	18.5	44.5	85.7
Non-taxable Benefits (\$000s)	41	49	25.1	24.2	17.2	22.7	31.7
Total Remuneration (\$000s)	41	49	1,146.5	1,128.0	584.4	901.6	1,320.7
Revenue: \$500M to \$1 Billion	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	55	58	748.4	749.2	613.4	691.9	821.5
Annual Base Salary (\$000s)	55	58	476.9	480.5	337.0	460.0	566.3
Total Cash Compensation (TCC) (\$000s)	55	58	588.9	592.6	380.0	541.9	675.8
Retirement (\$000s)	54	57	41.0	41.9	13.9	20.5	60.1
Non-taxable Benefits (\$000s)	55	58	22.1	22.4	12.5	21.1	29.8
Total Remuneration (\$000s)	55	58	690.1	695.4	498.0	621.9	833.8
Revenue: \$250M to \$499.9M	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	62	65	341.8	341.9	289.4	326.0	396.4
Annual Base Salary (\$000s)	62	65	374.1	373.5	254.2	359.3	472.6
Total Cash Compensation (TCC) (\$000s)	62	65	441.5	436.6	310.0	426.6	535.7
Retirement (\$000s)	60	63	36.7	32.6	11.8	17.4	46.3
Non-taxable Benefits (\$000s)	62	65	21.4	21.4	9.3	21.6	31.0
Total Remuneration (\$000s)	62	65	523.4	512.5	366.9	499.3	624.9
Revenue: \$100M to \$249.9M	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	63	63	158.6	158.6	129.6	153.5	179.2
Annual Base Salary (\$000s)	63	63	283.1	283.1	206.3	266.2	322.3
Total Cash Compensation (TCC) (\$000s)	63	63	317.3	317.3	221.3	286.5	357.6
Retirement (\$000s)	56	56	18.8	18.8	6.6	13.0	21.8
Non-taxable Benefits (\$000s)	60	60	21.3	21.3	13.3	20.1	29.8
Total Remuneration (\$000s)	63	63	368.2	368.2	246.6	339.5	449.4
Revenue: \$50M to \$99.9M	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	56	57	74.3	74.5	62.4	71.1	90.3
Annual Base Salary (\$000s)	56	57	238.6	239.3	189.1	233.5	265.0
Total Cash Compensation (TCC) (\$000s)	56	57	252.2	253.1	199.6	240.5	276.9
Retirement (\$000s)	47	48	15.1	15.2	6.4	10.3	15.9
Non-taxable Benefits (\$000s)	54	55	18.4	18.6	7.8	16.4	24.7
Total Remuneration (\$000s)	56	57	288.4	289.7	225.4	282.5	315.6
	No. of	No. of	Wtd		25th	50th	75th
Revenue: Up to \$49.9M	Co's	EEs	Avg.	Avg.	Ptile	Ptile	Ptile
Revenue (\$000,000s)	37	38	32.9	33.3	27.5	34.2	45.0
Annual Base Salary (\$000s)	37	38	191.3	189.0	152.6	179.9	207.0
Total Cash Compensation (TCC) (\$000s)	37	38	199.4	197.0	156.2	184.8	217.3
Retirement (\$000s)	28	28	8.6	8.6	3.6	6.5	8.4
Non-taxable Benefits (\$000s)	31	32	18.8	18.1	10.1	13.6	29.0
Total Remuneration (\$000s)	37	38	223.4	220.2	175.5	206.6	233.9

Data Effective: January 1, 2025

004 Chief Financial Officer / Top Financial Executive							
Northeast	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	92	97	555.6	539.7	112.4	279.2	545.6
Annual Base Salary (\$000s)	92	97	423.8	422.4	242.2	350.5	513.3
Total Cash Compensation (TCC) (\$000s)	92	97	510.0	506.0	267.0	405.0	616.8
Retirement (\$000s)	83	87	39.7	37.1	8.8	17.5	46.1
Non-taxable Benefits (\$000s)	86	91	22.1	22.2	11.1	21.9	31.4
Total Remuneration (\$000s)	92	97	600.3	592.1	300.0	496.9	716.7
Southeast	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	47	48	593.4	587.3	142.5	289.2	779.5
Annual Base Salary (\$000s)	47	48	335.7	333.2	207.1	289.0	421.8
Total Cash Compensation (TCC) (\$000s)	47	48	402.2	398.6	220.2	324.2	512.5
Retirement (\$000s)	43	44	25.8	26.0	10.9	18.3	24.0
Non-taxable Benefits (\$000s)	47	48	19.3	19.5	13.2	17.8	24.9
Total Remuneration (\$000s)	47	48	466.9	464.0	270.7	377.4	574.9
North Central	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	87	89	416.1	419.2	64.8	143.8	406.8
Annual Base Salary (\$000s)	87	89	322.4	323.2	201.1	263.5	397.9
Total Cash Compensation (TCC) (\$000s)	87	89	374.8	376.0	212.3	287.5	449.2
Retirement (\$000s)	82	83	30.9	31.3	7.4	14.2	30.7
Non-taxable Benefits (\$000s)	87	89	23.3	23.1	13.1	21.2	32.5
Total Remuneration (\$000s)	87	89	449.9	451.8	243.4	335.6	544.8
South Central / Mountain	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	52	54	414.7	407.3	72.8	232.2	480.0
Annual Base Salary (\$000s)	52	54	314.9	316.0	192.1	247.6	353.2
Total Cash Compensation (TCC) (\$000s)	52	54	390.7	393.6	195.7	287.3	420.8
Retirement (\$000s)	45	47	32.9	33.7	8.7	13.2	23.7
Non-taxable Benefits (\$000s)	48	50	17.3	17.6	8.9	15.9	24.8
Total Remuneration (\$000s)	52	54	457.2	461.6	211.9	340.6	502.6
Western	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	36	42	1,519.3	1,065.2	110.7	613.4	1,053.1
Annual Base Salary (\$000s)	36	42	481.6	449.8	269.8	431.9	637.4
Total Cash Compensation (TCC) (\$000s)	36	42	640.5	564.7	282.6	505.8	809.0
Retirement (\$000s)	33	39	61.5	45.3	11.6	19.3	68.5
Non-taxable Benefits (\$000s)	35	41	22.2	20.4	11.1	18.1	28.1
Non-taxable benefits (\$000s)	00	• •		_0		10.1	_0

004 Chief Financial Officer / Top Finar	ncial Execut	ive					
Atlanta, Marietta & Decatur, GA	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	3	3	1,396.9	1,396.9		1,828.0	
Annual Base Salary (\$000s)	3	3	402.9	402.9		331.0	
Total Cash Compensation (TCC) (\$000s)	3	3	500.6	500.6		408.9	
Total Remuneration (\$000s)	3	3	576.5	576.5		506.3	
Chicago, IL	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	2	2	110.9	110.9			
Annual Base Salary (\$000s)	2	2	244.8	244.8			
Total Cash Compensation (TCC) (\$000s)	2	2	244.8	244.8			
Total Remuneration (\$000s)	2	2	264.2	264.2			
Dallas & Fort Worth, TX	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	9	9	405.5	405.5	291.1	376.5	455.6
Annual Base Salary (\$000s)	9	9	273.0	273.0	246.1	254.2	323.6
Total Cash Compensation (TCC) (\$000s)	9	9	336.8	336.8	278.6	323.5	398.2
Total Remuneration (\$000s)	9	9	392.9	392.9	347.5	366.9	441.6
Los Angeles, Long Beach & Anaheim, CA	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	4	4	1,580.9	1,580.9	37.3	827.8	2,371.4
Annual Base Salary (\$000s)	4	4	488.7	488.7	184.6	453.3	757.4
Total Cash Compensation (TCC) (\$000s)	4	4	623.5	623.5	184.9	523.0	961.6
Total Remuneration (\$000s)	4	4	932.2	932.2	206.2	657.0	1,383.0
New York City (All Five Boroughs)	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	9	9	971.5	971.5	419.4	476.8	951.0
Annual Base Salary (\$000s)	9	9	678.9	678.9	338.0	564.8	868.1
Total Cash Compensation (TCC) (\$000s)	9	9	857.0	857.0	403.0	634.3	965.4
Total Remuneration (\$000s)	9	9	954.0	954.0	453.8	705.5	1,059.0
San Francisco, Oakland & Palo Alto, CA	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	3	5	6,102.8	3,561.6		620.6	
Annual Base Salary (\$000s)	3	5	755.2	592.2		633.2	
Total Cash Compensation (TCC) (\$000s)	3	5	1,403.2	967.1		1,130.3	
Total Remuneration (\$000s)	3	5	1,939.2	1,282.2		1,429.1	
Washington, DC, Arlington, VA & Baltimore, MD	No. of Co's	No. of EEs	Wtd Avg.	Avg.	25th Ptile	50th Ptile	75th Ptile
Revenue (\$000,000s)	8	9	514.7	539.4	250.3	440.7	674.7
			202.0	373.1	282.3	350.5	467.1
Annual Base Salary (\$000s)	8	9	393.9	373.1	202.5	330.3	
Annual Base Salary (\$000s) Total Cash Compensation (TCC) (\$000s)	8 8	9	538.0	490.7	327.0	507.8	587.8

Data Effective: January 1, 2025

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)

Abiroton Ba	Clara Barreira AAB	Decidence DI
Abington, PA	Glan Burnie, MD	Providence, RI
Aitkin, MN	Glendale Heights , IL	Punxsutawney, PA
Albany, NY	Gridley, CA	Racine, WI
Allentown, PA	Havre De Grace, MD	Raleigh, NC
Annapolis, MD	Hazen, ND	Rancho Mirage, CA
Arlington, TX	Hillsboro, IL	Randallstown, MD
Atlanta, GA	Homestead, FL	Reading, PA
Aurora, IL	Honolulu, HI	Redlands, CA
Baltimore, MD	International Falls, MN	Reno, NV
Banning, CA	Irving, TX	Renton, WA
Beaumont, TX	Jasper, GA	Ridgecrest, CA
Bethlehem, PA	Kahului, HI	Robbinsdale, MN
Binghamton, NY	Kingston, NY	Rochelle, IL
Boulder City, NV	Loma Linda, CA	Rochester, MI
Bremerton, WA	Longmount, CO	Rochester, NY
Brighton, CO	Madera, CA	Roseville, CA
Bristol, CT	Manchester, NH	San Diego, CA
Brockton, MA	Maple Grove, MN	Sellersville, PA
Browns Mills, NJ	Marietta, GA	Sidney, MT
Canandaigua, NY	Marlton, NJ	Somers Point, NJ
Cape May, NJ	Marshall, MI	Southbridge, MA
Cherry Hill, NJ	Maryville, IL	Southfield, MI
Chicago, IL	Meadowbrook, PA	St Cloud, MN
Chico, CA	Miami Beach, FL	St Paul, MN
Clovis, CA	Miami, FL	St. Croix Falls, WI
Cobleskill, NY	Milford, MA	St. Paul, MN
Concord, NH	Milwaukee, WI	Stockbridge, GA
Conshohocken, PA	Minneapolis, MN	Stockton, CA
Conyers, GA	Monticello, IL	Susquehanna, PA
Dallas, TX	Morris, IL	Tacoma, WA
Dansville, NY	Naperville, IL	Tampa, FL
Dearborn, MI	Naples, FL	Tioga, ND
Denton, TX	Nashua, NH	Tulatin, OR
Denver, CO	New Bedford, MA	Upland, CA
Downers Grove, IL	New London, CT	Waconia, MN
Doylestown, PA	New Orleans, LA	Wahiawa, HI
Eagleville, PA	Newburgh, NY	Waianae, HI
East Chicago, IN	Newburyport, MA	Wakefield, RI
East Providence, RI	Newnan, GA	Wallingford, CT
Egg Harbor Township, NJ	Newport , RI	Warren, MI
Elkridge, MD	Newtown Square, PA	Warwick, RI
Elmira, NY	Oak Park, IL	Watford City, ND
Evanston, IL	Oroville, CA	Wenatchee, WA
Fairfield, IL	Osceola, WI	WestChester, PA
Fayetteville, GA	Oswego, NY	Westminster, MD
Fort Collins, CO	Perryville, MO	Willingboro, NJ
Fort worth, TX	Peterborough, NH	Wilmington, DE
Franklin, WI	Peterborougn, NH Petersburg, AK	Woodsville, NH
Ft Collins, CO	Philadelphia, PA	York, ME
Gardner, MA	Placerville, CA	Yreka, CA
Gastonia, NC	Plant City, FL	
Geneva, NY	Pomona, NJ	<u>l</u>

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			· ·	
Ardmore, OK	Chattanooga, TN Cherokee, IA	Elkhart, IN Elkins, WV	Hoisington, KS Holdrege, NE	Lenoir, NC Levelland, TX
Artesia, NM	Chesterfield, MO	Evansville, IN	Holland, MI	, , , , , , , , , , , , , , , , , , ,
	Chillicothe , OH	· · · · · · · · · · · · · · · · · · ·	,	Lewiston ME
Ashland, KY Auburn, NY	Chilton, WI	Fairhope, AL	Hopedale, IL	Lewiston, ME Lexington, KY
Bad Axe, MI	Cidra, PR	Fargo, ND Farmington, NM	Hopkinsville, KY Hot Springs, AR	Liberal, KS
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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	Flagstaff, AZ	Hutchinson, MN	Little Rock, AR
Baton Rouge, LA	College Station, TX	Florence, SC	Ida Grove, IA	Lockport, NY
Battleboror, VT	Columbus, GA	Fort Smith, AR	Indianapolis, IN	London, OH
Beatrice, NE	Columbus, MS	Fort Wayne, IN	Ironwood, MI	Louisville, KY
Beaver Dam, WI	Columbus, NE	Fredericksburg, TX	Jackson , MS	Lubbock, TX
Bedford, VA	Columbus, OH	Freeport, IL	Jackson, MI	Lynchburg, VA
Bellefontaine, OH	Columbus, TX	Fremont, OH	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
			Lake Village , AR	Mobile, AL
Canton, IL	Dubuque, IA	Grundy, VA	Lake Village , / iii	
Canton, OH	Dubuque, IA Duluth, MN	Hagerstown, MD	Lancaster, OH	Monroe , WI
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Geographic Breakdown (cont.)

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

Monticelle AB	Dhooniy A7	Caringon illo A7	Moirton WV
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 Sac, 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	Richland Center, WI	Stephenville, TX	Winfield, KS
Nashville, TN	Richmond, IN	Sturgeon Bay, WI	Winner, SD
Nephi, UT	Roanoke, VA	Summerville, WV	Winona, MN
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	
		Wayne, NE	
Pendleton, OR	Spokane, WA	wayne, we	

TCS Total Compensation Solutions

Total Compensation Solutions is a human resources consulting firm dedicated to assisting clients in achieving their strategic compensation objectives. Our approach to compensation and benefits issues is to utilize data to identify best practices in the marketplace. Our research spans a variety of topics including:

- Board Compensation
- Executive, Middle Management and Staff Compensation
- Performance Management
- Organization Structure
- Health and Welfare and
- Retirement Benefits

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TCS is located in Armonk, NY. For more information about Total Compensation Solutions, please visit our Website www.total-comp.com or contact Tom Bailey tbailey@total-comp.com at:

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