

A Report by WorldatWork,
In Partnership with
Vivient Consulting

2018

Incentive Pay Practices: Nonprofit/Government Organizations



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About WorldatWork®

The Total Rewards Association

WorldatWork (www.worldatwork.org) is a nonprofit human resources association for professionals and organizations focused on compensation, benefits, work-life effectiveness and total rewards — strategies to attract, motivate and retain an engaged and productive workforce. WorldatWork and its affiliates provide comprehensive education, certification, research, advocacy and community, enhancing careers of professionals and, ultimately, achieving better results for the organizations they serve.

WorldatWork has more than 70,000 members and subscribers worldwide; 80 percent of Fortune 500 companies employ a WorldatWork member. Founded in 1955, WorldatWork is affiliated with more than 70 local human resources associations and has offices in Scottsdale, Ariz., and Washington, D.C. WorldatWork Society of Certified Professionals® is the certifying body for six prestigious designations: the Certified Compensation Professional® (CCP®), Certified Benefits Professional® (CBP), Global Remuneration Professional (GRP®), Work-Life Certified Professional® (WLCP®), Certified Sales Compensation Professional (CSCP)® and Certified Executive Compensation Professional (CECP)®.

The WorldatWork group of registered marks also includes: Alliance for Work-Life Progress or AWLP, *workspan* and *WorldatWork Journal*.

About Vivient Consulting

Since 2002, Vivient Consulting has provided independent compensation expertise to board compensation committees, chief executive officers and human resource professionals. Vivient works with public and private companies, and non-profit organizations. Clients represent many different industries, sizes and stages of growth. The firm's partners deliver high-quality solutions in the areas of compensation strategy, executive and board pay, incentive-compensation plan design and communications.

For more information about this study, contact Bonnie Schindler at bschindler@vivient.com or (847) 636-8919.

METHODOLOGY

In December 2017, WorldatWork and Vivient Consulting invited a sample of WorldatWork members who work for nonpublicly traded companies to answer an online survey about their incentive pay practices.

More than 110 nonprofit and government organizations responded to the survey, as did more than 215 private, for-profit companies. The survey results for the private, for-profit companies appear in a separate report.

Of the respondents, 85% are nonprofits, such as charitable and educational organizations. The remaining 15% are public-sector organizations, such as state, local and federal government entities. The most common industries represented in the survey are health care and social assistance (40%); educational services (27%); and finance and insurance (12%).

The size of nonprofit and government organizations responding to the survey tended to be large. Of the respondents, approximately 80% have more than 1,000 full-time equivalent (FTE) employees and more than 60% reported budgets of more than \$500 million.

This report provides a high-level summary of the survey results. For detailed results, including the sample size by question, please see the Detailed Survey Results section beginning on page 9.

OVERVIEW

WorldatWork and Vivient Consulting's survey of nonprofit incentive compensation plans is unique in its focus on nonprofit organizations and government entities. The survey was first conducted in 2007 and targeted private companies. It was conducted again in 2011, when nonprofit and government participation grew. In 2013, WorldatWork and Vivient decided to publish a special report for these organizations because of the increasing interest in incentive pay practices.

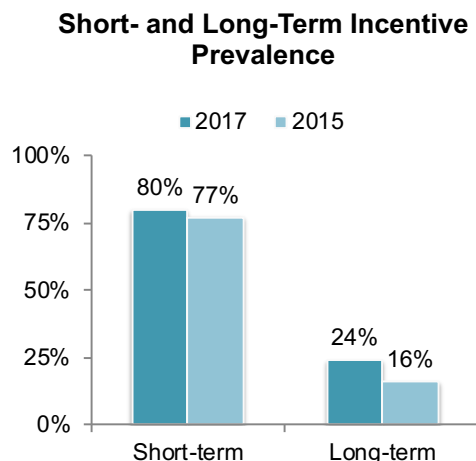
This survey is the third edition of that report, with the last edition reporting data for 2015. In 2017, we added several new questions, including target incentive pay levels for short-term plans. Only 17 government organizations responded to the 2017 survey, so a separate government cut could not be reported. Nonprofit and government organizations are analyzed together throughout this report.

U.S. nonprofit organizations continue to make significant use of short-term cash incentives to motivate and reward employees. Long-term incentive (LTI) use is still a little-used compensation element, but prevalence increased modestly in 2017 and may signal an emerging trend.

Eight of 10 participants reported using of a STI plan. In contrast, less than one-quarter of participants reported LTI use, which is up slightly from 2015. However, nonqualified deferred compensation was added as an LTI vehicle for 2017, which

may have resulted in the higher reported LTI prevalence.

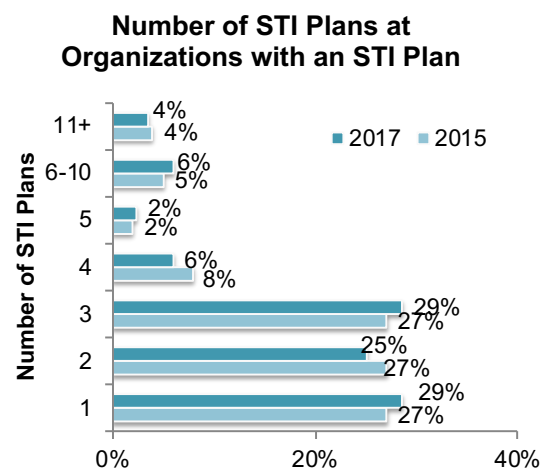
Graph 1



SHORT-TERM INCENTIVES

Nonprofit and government organizations favor simplicity by offering a limited number of STI plans. Of the respondents, more than 75% reported having three or fewer STI plans in place.

Graph 2



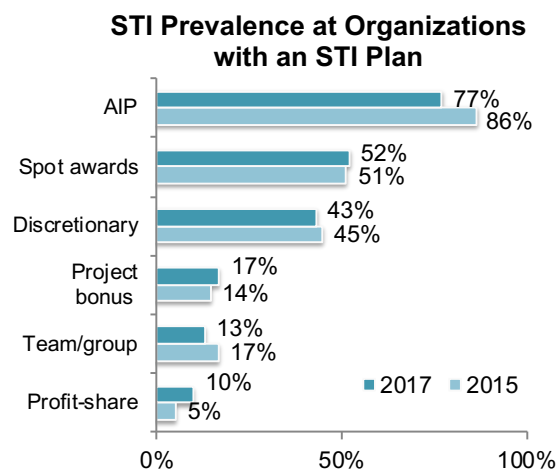
For 2017, the survey asked participants whether they had any of the following six types of STI plans:

- **Annual incentive plan (AIP):** A pay plan designed to reward the accomplishment of specific results. Rewards usually are tied to expected results identified at the beginning of the performance cycle. In contrast to bonuses, they are not primarily discretionary but may have a discretionary component.
- **Discretionary bonus plan:** A plan in which management determines the size of the bonus pool, and the amounts are allocated to specific individuals after a performance period. Discretionary bonus plans have no predetermined formula or promises and are not guaranteed.
- **Spot awards:** Awards that recognize special contributions as they occur for a specific project or task. The project or task usually is accomplished over a short time period.
- **Profit-sharing plan:** A plan providing for employee participation in an organization's profits or surplus. The plan normally includes a predetermined and defined formula for allocating funds among participants, and for distributing funds accumulated under the plan. However, some plans are discretionary.

- **Team/small-group incentives:** Any incentive program that focuses on the performance of a small group, usually a work team. These incentive programs are often used when measurable output is the result of group effort and individual contributions are difficult to separate.
- **Project bonus:** A form of additional compensation paid to an employee or department as a reward for successfully completing a specific project within a certain timeframe.

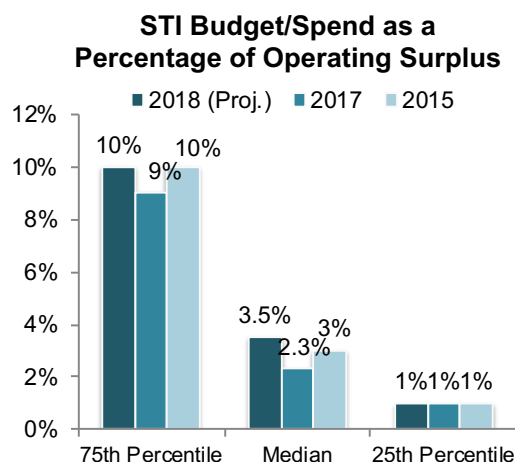
By far, the most common type of STI plan at nonprofit and government organizations continues to be an annual incentive plan (AIP). However, prevalence of AIPs dropped to 77% in 2017 from 86% in 2015. The use of other types of STIs held steady in the past two years, except for profit-sharing plans, which increased to 10% in 2017 from 5% in 2015.

Graph 3



Respondents provided their organizations' approximate spending for STIs as a percentage of net surplus (revenue minus expenses) for 2017 and projected spending for 2018. Spending at the median and 75th percentile dropped in 2017 from 2015 levels. However, participants expect STI spending as a percentage of their operating surplus to rebound in 2018.

Graph 4

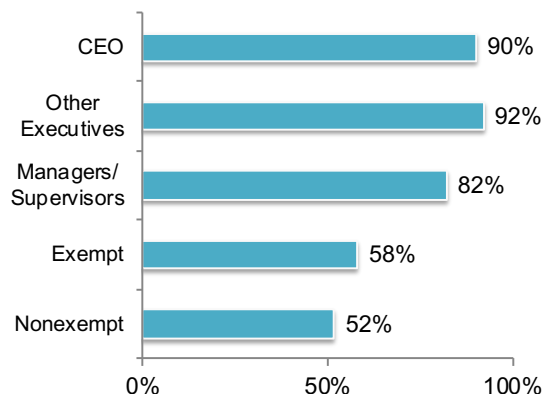


Annual Incentive Plans

The most prevalent STI plan at nonprofit and government organizations, the AIP, usually is available to all employees, with increased prevalence of participation at the manager level and above. Nonexempt employees are eligible for AIP awards at about half of the responding organizations.

Graph 5

2017 AIP Eligibility



A new question asked respondents which criteria are used to determine participation in an AIP. By far, position level was the most prevalent criteria (88%).

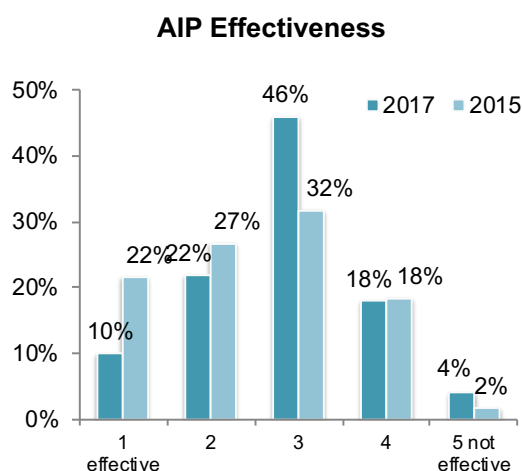
The respondents with AIPs in place reported on the primary objectives of their plans. The most common objectives were to:

1. Align employees' incentives with short-term goals (67%)
2. Reward employees (59%)
3. Focus employees on specific goals (51%).

Participants were asked to rate the effectiveness of their AIPs. In 2017, almost half of respondents rated their AIPs as moderately effective, or a 3 on a 1-to-5 scale, with 1 being effective and 5 being ineffective. This reflects movement from the effective end of the scale to the middle, which may explain the slight decrease in the prevalence of AIPs in this year's survey from 2015. Given this finding, nonprofits and government organizations may focus on

refining and improving their AIPs in the future.

Graph 6



Plan elements cited most often as AIP strengths were:

AIP Strengths

Type of performance measures	86%
Performance linkage (corporate, unit, individual)	60%
Level of award opportunity	57%
Goal setting	54%

Plan elements cited most often as AIP weaknesses were:

AIP Weaknesses

Risk-reward trade-off	74%
Level of discretion	60%
Plan communication	60%

Taken together, the strengths and weaknesses indicate that respondents are very pleased with performance measures and linkage. The level of award opportunity is mostly viewed favorably. However, respondents would

like to see greater leverage in their AIPs and better communication. Because half of the respondents reported no discretion in their incentive plans (up from one-third reported in 2015), respondents may prefer greater discretion in AIP awards given that the level of discretion was cited as a weakness.

The 2017 survey asked respondents for target AIP award levels as a percentage of salary. The median target award level for CEOs is 40% of salary. The target incentive levels for nonprofit respondents are approximately half of the target levels offered to comparable position levels at private, for-profit companies, as found in the sister survey, “Incentive Pay Practices: Privately Held Companies.”

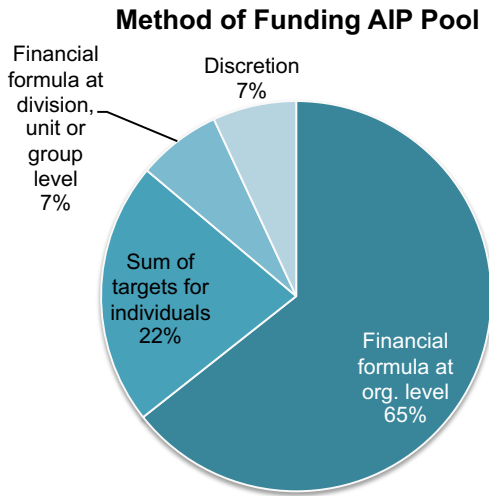
**Median Target AIP Award
(Percent of salary)**

CEO	40%
Other executives/officers	25%
Managers/supervisors	10%

Most nonprofit and government organizations specify a maximum cash payment, or cap, in their AIPs. Similarly, most organizations specify threshold, target and maximum awards for participants. The most typical threshold level is 50% of target, while the most typical maximum payout level is 150% of target.

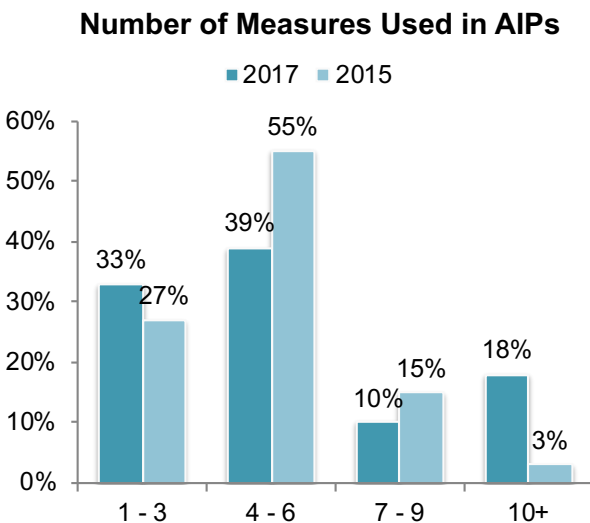
Approximately two-thirds of the respondents with AIPs fund their plans using a pool established at the overall organization level based on financial and/or strategic goals. This is consistent with the 2015 survey findings.

Graph 7



Nonprofit and government organizations employ a wide variety of performance measures in their AIPs and use different methods to combine the measures. The majority of respondents use six or fewer performance measures. In 2017, the survey reports an uptick in the use of 10 or more measures, so some organizations have opted for greater complexity.

Graph 8



Nonprofit and government organizations continue to use more measures than

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their for-profit counterparts, implying a more holistic approach to performance measurement and incentive awards. This is appropriate given the mission-based purpose of these organizations.

Organizations that use more than one measure must combine those measures in some way to generate an AIP award. Approaches to combining measures vary, but most organizations either calculate performance separately for each measure or use a balanced-scorecard approach.

Combining Measures to Calculate AIP Awards

Method	Description	
Additive	Performance is calculated separately for each measure.	35%
Balanced Scorecard	Financial and operational measures are balanced.	29%
Multiplicative	Certain measures are used as modifiers to increase or decrease the award.	16%
Variation by Participant	Different measures are used for different plan participants.	10%
Other	Combination of approaches	8%
One Measure	Only one measure is used.	2%

Survey participants were asked which AIP performance measures they use with regard to three different categories: financial, operational and individual. Nonprofit and government organizations favor operational measures over financial measures. Customer satisfaction was the most widely used

operational measure, with service/quality a close second. Four of 10 respondents reported using an employee satisfaction or engagement score in their AIPs.

Operational Measures

Customer satisfaction	55%
Service/quality	52%
Employee satisfaction/engagement	42%
Operational efficiency	32%
Increased customers/members	24%
Safety/occupational injury	26%
Customer retention	20%
Other operational objectives	20%

With regard to financial measures, surplus, revenue in excess of expenses and income measures, were replaced by revenue and revenue growth measures as the most prevalent in this year's survey.

Financial Measures

Measures of surplus, revenue over expenses or income	70%
Revenue/revenue growth	34%
Economic profit	4%
Cash flow/cash-flow growth	4%
A return measure (return on equity, assets or investments)	2%
Other financial	24%

Individual objectives also are common at nonprofits and government organizations. Nearly one-third of respondents use achievement of specific individual goals in AIPs. Another 22% use individual performance, such as a

performance rating, as a factor in AIP award determination.

As was the case in 2015, AIP performance targets at nonprofit and government organizations typically are based on budgets, management discretion, improvement over prior year, and achievement of milestones.

LONG-TERM INCENTIVES

LTI plans are less common at nonprofit and government organizations, with only 24% of organizations reporting an LTI plan. If plans are used, they are reserved for top management (vice presidents and above). The 24% prevalence of LTI plans is up from 16% in 2015. (However, nonqualified deferred compensation was added as an LTI vehicle for 2017, so some of the increased prevalence may have resulted from this new vehicle choice.)

The only types of LTI plans reported were performance awards, which include long-term cash and performance units, and nonqualified deferred compensation:

- **Long-term cash plan:** Cash awards which payment is contingent on performance as measured against predetermined financial or strategic objectives over a multiyear period of time (typically three years).
- **Performance units:** Grants of dollar-dominated units with value that is contingent on performance against predetermined objectives over a multiyear period of time.

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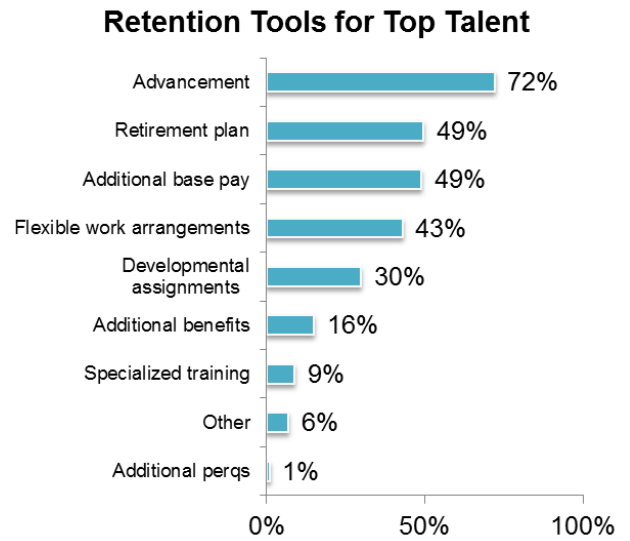
- **Nonqualified deferred compensation:** An elective or nonelective plan or agreement between an employer and an employee to pay the employee compensation in the future.

The use of long-term cash plans at nonprofit and government organizations increased in 2017, as they provide a retention mechanism and a focus on long-term goals. This increase may signal an interesting emerging trend. Future report editions will determine if this is a trend or a one-time occurrence.

SUMMARY

A final question asked participants to select the top three tools besides incentive pay that they found effective in retaining top talent. The most prevalent responses were job advancement and promotion, retirement plans, additional base pay and flexible work arrangements.

Graph 9



These results are consistent with prior survey editions. Nonprofits and government organizations continue to retain top talent with a nonfinancial tool: Job advancement, promotion and increased responsibility.

INCENTIVE PAY PRACTICES SURVEY
DETAILED SURVEY RESULTS - NONPROFIT AND GOVERNMENT
(Data effective as of December 2017)

Your organization is:

Nonprofit, not-for-profit	85%
Public sector, government	15%

N = 111

SHORT-TERM INCENTIVES

1. Does your organization have a short-term incentive program?

Yes	80%
No	20%

N = 111

Only participants answering "yes" in Question 1 received the following short-term incentive program questions.

2. How many short-term incentive programs does your organization have?

One	29%
Two	25%
Three	29%
Four	6%
Five	2%
Six to 10	6%
11 or more	4%

N = 84

3. Which types of short-term incentive plans does your organization use? (Select all that apply.)

Annual incentive plan (AIP)	77%
Spot awards	52%
Discretionary bonus	43%
Project bonus	17%
Team/small-group incentives	13%
Profit-sharing plan	10%

N = 87

4. Is your organization planning to add a short-term incentive plan or modify a short-term incentive plan for 2018?

Yes	36%
No	64%

N = 85

4a. If yes, what prompted the addition or modification? (Select all that apply.)

Change in strategy or alignment with strategic plan	57%
Regular annual review and update of the plan(s)	47%
Alignment of programs with market practices	47%
Change in business results	17%
Company growth	13%
New ownership/management	13%
Reorganization	7%
Changes due to regulatory requirements	0%

Warning: Low number of responses

N = 30

4b. If you're modifying a plan, what changes are being implemented? (Select all that apply.)

Insufficient data

5. What is your organization's approximate total annual budget/spending for short-term incentives, expressed as a percentage of operating income? (Operating income is earnings before interest and taxes, or EBIT. Nonprofits should use net surplus, or revenue minus expenses.)

		Percentile			
		75th	Median	25th	
2017		9.0%	2.3%	1.0%	N = 68
2018 (expected)		10.0%	3.5%	1.0%	

Annual Incentive Plans

Only participants selecting "annual incentive plan" in Question 3 received the following section. Responses in this section are based on the annual incentive plan in which most of an organization's employees participate.

6. Please indicate which of the following positions are eligible for annual incentives in 2017.

CEO	90%
Other executives/officers	92%
Managers/supervisors	82%
Exempt salaried	58%
Nonexempt, salaried or hourly	52%

N = 50

7. What criteria are used to determine participation in an AIP? (Select all that apply.)

Position level	88%
Job family (such as information technology jobs)	16%
Salary level	10%
All nontemporary employees eligible	10%
Exempt/nonexempt status	6%
Other (Please specify)	14%
<ul style="list-style-type: none"> • Market-driven • Performance rating • Span of control 	

N = 50

8. What are the top three primary objectives of your annual incentive plan? (Select up to three.)

Align employees' incentives with short-term goals.	67%
Reward employees.	59%
Focus employees on specific goals.	51%
Share the organization's financial success with employees.	35%
Be competitive with other employers.	27%
Retain employees.	24%
Provide special recognition.	12%
Recruit qualified employees.	10%

N = 51

9. On a scale of 1 to 5, how effective is your annual incentive plan at achieving its objectives?

1 Effective	10%
2	22%
3	46%
4	18%
5 Not effective	4%

N = 50

10. Please click and drag the following incentive-plan elements to the appropriate "Strength" or "Weakness" box.

	Strength	Weakness	N =
Type of performance measures	86%	14%	50
Performance linkage (corporate, unit, individual)	60%	40%	47
Level of award opportunity	57%	43%	44
Goal setting	54%	46%	48
Plan communication	40%	60%	42
Level of discretion	40%	60%	40
Risk-reward trade-off	26%	74%	39

Warning: Low number of responses

11. How often are incentives paid during the year?

Annually	98%
Twice a year	0%
Quarterly	0%
Other	2%

N = 52

12. Does your organization's incentive program specify threshold, target and/or maximum awards for participants?

	Yes	No	N =
Threshold	82%	18%	49
Target	94%	6%	49
Maximum	90%	10%	49

Warning: Low number of responses

13. What is your target annual incentive pay level as a percentage of salary for the following positions?

	Percentile			N =
	75th	Median	25th	
CEO	50%	40%	25%	37
Other executives/officers	30%	25%	20%	41
Managers/supervisors	15%	10%	7%	37
Exempt salaried	Insufficient data			
Nonexempt salaried or hourly	Insufficient data			

Warning: Low number of responses

14. What is your threshold payout level?

20% or less of target	16%
50% of target	50%
75% of target	13%
80% of target	3%
No threshold in the plan	3%
Other <ul style="list-style-type: none"> • Other amount not listed above • Varies by measure 	16%

Warning: Low number of responses

N = 38

15. What is your maximum payout level?

The target is the same as the maximum	12%
120% of target	5%
125% of target	14%
150% of target	43%
200% of target	14%
No maximum in the plan	2%
Other <ul style="list-style-type: none"> • Other amount not listed above 	10%

Warning: Low number of responses

N = 42

16. How many performance measures are used in your annual incentive plan?

One to three	33%
Four to six	39%
Seven to nine	10%
10 or more	18%

N = 51

17. Which of the following performance measures are used in your incentive plan? (Select all that apply.)

N = 50

Financial Objectives

Measures of surplus/revenue in excess of expenses/income	70%
Revenue/revenue growth	34%
Cash flow/cash-flow growth	4%
Economic profit	4%
A return measure (return on equity, assets or investment)	2%
Other financial objectives <ul style="list-style-type: none"> • Expense control • Medical loss ratio • Patient satisfaction • Performance against budget • Provider engagement 	24%

Operational Objectives

Customer satisfaction	56%
Service/quality	52%
Employee satisfaction/engagement scores	42%
Operational efficiency	32%
Increased customers/members	24%
Safety/occupational injury	26%
Customer retention	20%
Other operational objectives <ul style="list-style-type: none"> • Cost containment • Diversity • Engaged members • Market share • Membership • Pain score • Rehospitalization • Wellness/charity participation 	20%

Individual Objectives

Achievement of specific individual goals	30%
Overall individual performance, perhaps as expressed in a performance rating	22%
Other individual objectives	4%

18. How are different measures used together in your incentive plan?

Awards are paid for performance in each measure	35%
A balanced scorecard approach is used	29%
Certain measures are used as modifiers to increase or decrease the award	16%
Different measures are used for different participants	10%
Only one measure is used	2%
Other <ul style="list-style-type: none"> • Awards paid in each measure once a financial goal is met • A combination of above 	8%

*Warning: Low number of responses***N = 49****19. What basis does your organization use to set performance targets? (Select all that apply.)**

Budget	65%
Management discretion	47%
Achievement of milestones	37%
Improvement over prior year	33%
Relative position to peers	22%
Formula	16%
Fixed standard	14%
Other	4%

*Warning: Low number of responses***N = 49**

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20. What is the linkage for your annual incentive program by position? Incentives for individuals in the employee category are based on:

	Division/			N =
	Corporate	Unit	Individual	
CEO	100%	16%	26%	43
Executive/officer	93%	48%	41%	44
Managers/supervisors	73%	58%	55%	40
Exempt salaried	57%	53%	67%	30
Nonexempt, salaried and hourly	Insufficient data			

Warning: Low number of responses

21. How much does supervisor discretion or subjectivity play a role in your incentive program?

Significantly	13%
Somewhat	27%
To a lesser degree	10%
Not at all	50%

Warning: Low number of responses

N = 48

22. If discretion is used, please assess its effectiveness by clicking and dragging the following elements to the appropriate "Strength" or "Weakness" box.

Insufficient data

23. How is your incentive plan funded?

Financially based formula at the corporate level	65%
Sum of each individual's target	22%
Financially based formula at the division, unit or group level	7%
Discretionary funding	7%
Other	0%

Warning: Low number of responses

N = 46

24. What methods do you use to communicate your incentive plan? (Select all that apply.)

Annual communication by company of performance targets, links to strategy	68%
Written plan document via individual email or internal company website	64%
Verbal description by HR or supervisor through individual communications	62%
Periodic updates on progress by company	45%
Company/team meetings (in person or virtual) to review incentive plan info	34%
No method of communication (not communicated)	4%
Other	4%

Warning: Low number of responses

N = 47

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LONG-TERM INCENTIVES

25. Does your organization have an LTI plan?

No	76%
Yes	24%

N = 90

Insufficient data to report for questions 26 through 59

GENERAL

60. Beyond incentive pay, please select the top three rewards tools that your organization has found effective in retaining top talent.

Job advancement/promotion	72%
Additional base compensation	49%
Retirement plan	49%
Flexible work arrangements	43%
Developmental job assignments	30%
Additional benefits	16%
Specialized training	9%
Additional perquisites	1%
Other	6%
• Benefits package	
• Job independence	
• Organization's mission	
• Recognition	
• Spot rewards	

N = 82

DEMOGRAPHICS

61. Under which industry does your organization fall?

Health care & social assistance	40%
Educational services	27%
Finance & insurance	12%
Consulting, professional, scientific & technical services	5%
Utilities	4%
Information (includes publishing, IT technologies, etc.)	2%
Other services (except public administration)	2%
Public administration (includes government)	2%
All other manufacturing	1%
Computer & electronic product manufacturing	1%
Accommodation & food service	1%
Real estate, & rental & leasing	1%
Chemical manufacturing (includes pharmaceuticals)	0%
Transportation & warehousing	0%
Wholesale trade	0%
Retail trade	0%
Agriculture, forestry, fishing & hunting	0%
Construction	0%
Management of companies & enterprises	0%
Mining, quarrying, oil & gas extraction	0%
Arts, entertainment & recreation	0%
Admin. & support & waste management & remediation services	0%
Other	0%

N = 84

62. How many full-time equivalent (FTE) employees does your organization have?

100,000 or more	2%
40,000 to 99,999	2%
20,000 to 39,999	6%
10,000 to 19,999	11%
5,000 to 9,999	18%
2,500 to 4,999	18%
1,000 to 2,499	25%
500 to 999	11%
100 to 499	6%
Fewer than 100	1%

N = 84

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63. What is your organization's annual revenue/budget?

More than \$20 billion	3%
\$15 billion to \$19.9 billion	3%
\$10 billion to \$14.9 billion	3%
\$5 billion to \$9.9 billion	9%
\$2.5 billion to \$4.9 billion	12%
\$1 billion to \$2.49 billion	17%
\$500 million to \$999 million	18%
\$100 million to \$499 million	18%
Less than \$100 million	18%

N = 77

Participating Organizations

ARUP Laboratories	Providence St Joseph Health Shared
Beacon Mutual Insurance	Services
BECU	Regions Hospital
Blue Cross & Blue Shield of Rhode Island	Research Triangle Institute
Blue Cross Blue Shield of Nebraska	RFE/RL Inc.
Blue Shield of California	Spectrum Health
Bryn Mawr College	St Jude Children's Research Hospital
Centra Health	Stanford Health Care
Chapters Health System	Sutter Health
Children's Health System Texas	Tallahassee Memorial Healthcare
Children's Hospital Colorado	The Queen's Medical Center
Children's Hospital of Wisconsin	Tipton County Schools
Dartmouth-Hitchcock	Tufts University
Economic Resources Corp.	UMUC
Energy Northwest	University of Dayton
Erickson Living	University of Maryland University College
Evonik Corporation	University of St Thomas
Excellus BCBS	University of Washington
Florida International University	Waukesha County
Graceworks Lutheran Services	WoodmenLife
Gulf Coast Regional Blood Center	
HealthPartners	
Henry Ford Health System	
HonorHealth	
IAPMO Group	
Independence Blue Cross	
Indiana State University	
Itron, Inc.	
Kaiser Permanente	
Lake Trust Credit Union	
LifeNet Health	
Main Line Health Inc.	
Marshall Medical Center	
Marymount University	
Mayo Clinic	
NSF International	
OCLC	
Omaha Public Power District	
Oxford University Press	
Patelco Credit Union	
Princeton University	

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