



China

Background Information

The following information describes the economic situation, reward and benefits environment in China for 2018. This report is an overview of the national systems and general compensation and pay practices. It does not address regional, provincial or municipal variants such as those in Shanghai or Beijing.

Employment Environment

The general terms and conditions of employment in China are established by the Labor Law, the Labor Contract Law, and individual employment contracts. The statutory workweek is 40 hours split over five days. There is no national minimum wage; rates are established by local governments, generally taking into account prevailing wage levels, cost-of-living and labor supply among other things. As a result, minimum wage requirements vary substantially across the country with rural areas typically having much lower minimum rates than urban centers. Employees who work overtime are entitled to 150% of normal pay for work in excess of the normal workweek as well as for work on weekends and national holidays, payable at 200% and 300% of normal pay respectively. The Law on Entry and Exit Administration regulates the employment of foreigners.

The Trade Union Law gives workers the right to participate in and organize labor unions (under the supervision and management of the 'All-China Federation of Trade Unions' - ACFTU) in any enterprise where workers request it. The ACFTU is the only legal labor union in China. Data from the International Labour Organization suggests that just under 45% of the workforce are members of a union. Workers (or employers) may initiate the negotiation of a collective wage agreement but in practice, collective bargaining is not common in Foreign Invested Enterprises (FIEs) or the private sector in general. Employers are not required to engage in bargaining.

Reward Environment

Notable aspects of the reward environment include:

Pay

- Cash remuneration packages are typically comprised of 12 monthly salaries plus a 13th month, as well as certain cash allowances to offset specific work- and living-related expenses and an annual performance bonus opportunity.
- The *de minimis* benefit regime allows for certain tax-free benefits allowances and benefits up to defined ceilings. Examples include rice allowance, uniform/clothing allowance and certain cashed-out leave accruals.

Car Benefits

- Company car plans are common (about 60% of companies surveyed) and are usually provided to all levels of management as well as sales staff.
- The most common benefit form is a company car only policy but some employers may provide the option of a car allowance in lieu of a car to management level staff. The provision of a company car is subject to the employer fringe benefit tax (FBT) but is tax-favorable to employees.

Risk and Retirement Benefits

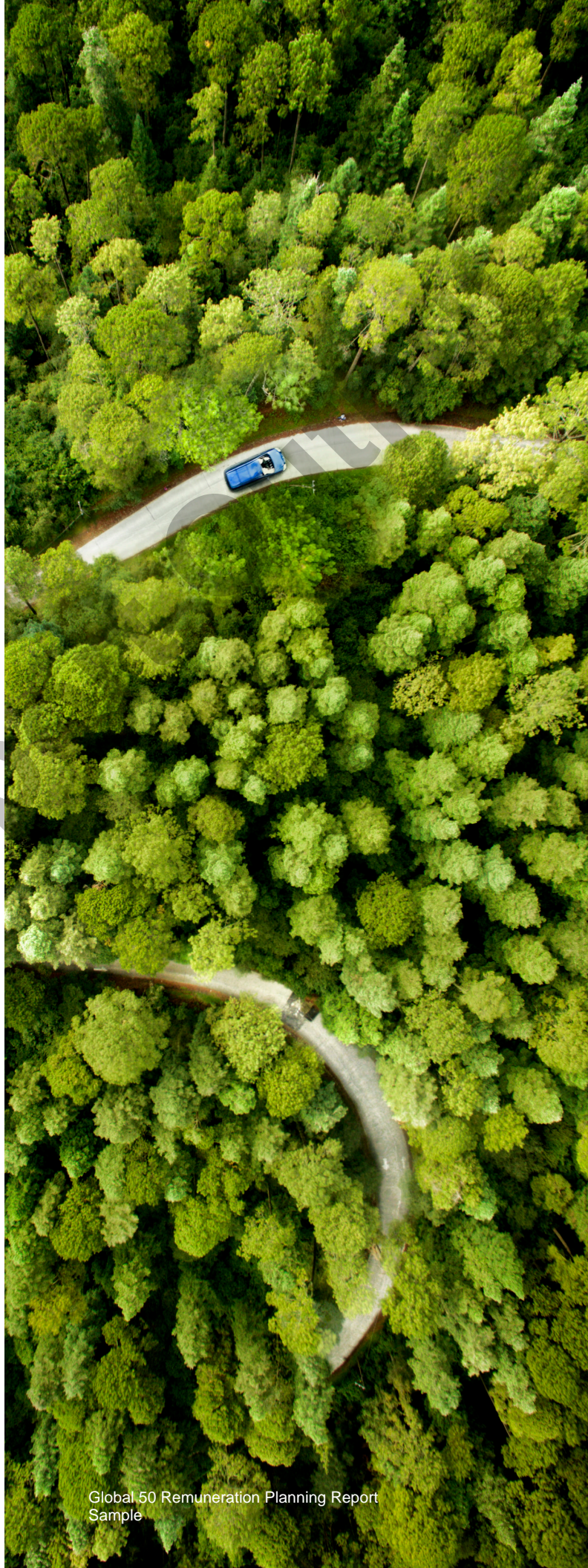
- Employer-provided health insurance programs are almost universal among surveyed companies and are directed mainly toward hospitalization, clinical/outpatient treatment and surgery. The provision of death and disability coverage as well as wellness benefits is also very common.
- The majority (63%) of employers surveyed provide supplemental retirement plans. Most plans are defined benefit (DB) final salary plans paying benefits as a lump sum. Payments from a tax-qualified retirement plan may be used toward satisfying the minimum mandatory employer-paid DB lump sum at retirement.

Perquisites

- Due to the nature of the FBT, the provision of non-cash reward tends to be restricted to elements which are specifically mandated, tax-favored or business critical.
- Some of the most common broad-based perquisite plans are: long-service awards, educational assistance, mobile phone allowances and meal benefits.

Virtually all multinationals pay 12 monthly salaries plus a 13th month (payable in December) to all staff.

Further information on the employment and reward environments can be found in the Employment Terms and Conditions reports, as well as Benefits Profiles published by Willis Towers Watson.



Key Economic and Labor Market Indicators

Actual/Estimates/Forecasts	2017	2018	2019
Consumer prices (avg. % change p.a.) ⁽¹⁾	3.7	3.1	4.5
Unemployment rate (avg. % p.a.) ⁽¹⁾	5.2	5.0	4.9
Labor population (millions) ⁽¹⁾	76.3	75.9	75.3
GDP growth (% real change p.a.) ⁽¹⁾	1.5	1.7	1.8

Willis Towers Watson Survey Data ⁽²⁾	2017
Average annual voluntary attrition	8%
Top Functions for Recruitment Efforts⁽³⁾	
Marketing	24%
Accounting and Finance	22%
Information Technology	20%
Top Functions with Retention Issues⁽³⁾	
Sales/Business Development	40%
Information Technology	14%
Marketing	11%

% of Companies Providing Severance Benefits in Excess of Legal Requirements	37%
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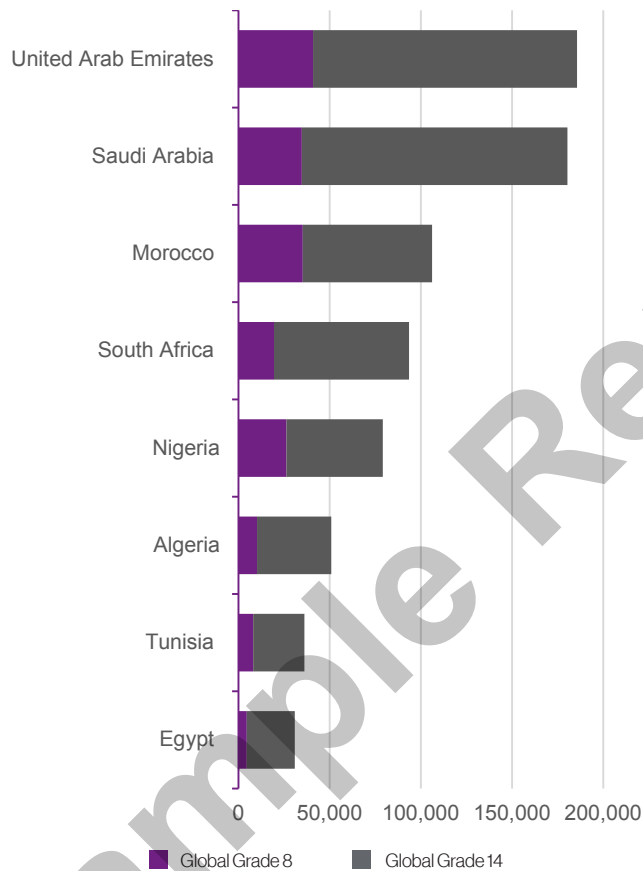
(1) Source: Economist Intelligence Unit - September 2018. 2017 data are actual; 2018 and 2019 data are forecasts.

(2) Willis Towers Watson General Industry Survey 2017 - HR Policies and Practices Report - Russia.

(3) Top responses, excluding 'not applicable'.

Global Pay Comparison (Annual USD)

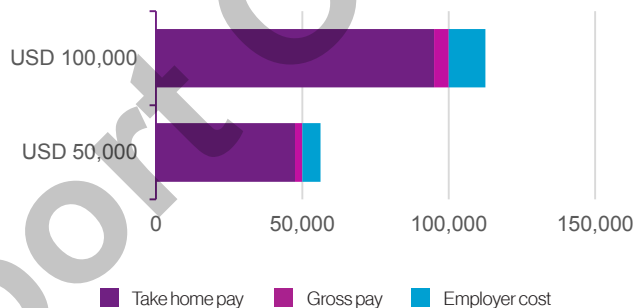
The chart below illustrates relative comparison of gross total guaranteed compensation levels on a regional basis based on information included in the 2018-2019 edition of the Global 50 Remuneration Planning Report. Included in the chart are values for Middle Managers (Global Grade 14) and Graduates/Administrators (Global Grade 8). All values are based on jobholder information sourced from Willis Towers Watson General Industry Surveys converted to US dollars (as required) as at April 1, 2018.



For further insights regarding global pay, please refer to the Salary and Inter-Country Relative Wealth Comparisons section of this report.

Tax Burden on Pay

The chart below illustrates the employer cost of employment and employee net take home pay based on two sample employees with gross annual pay of USD 50,000 and USD 100,000 (converted from local currency), respectively. The results are approximations, reflecting only federal/national income tax, statutory employer/employee social security contributions and employer/employee contributions for certain mandatory defined contribution programs, and may not fully incorporate all factors (e.g., tax adjustments, allowances or exemptions). The chart illustrates the cost of employment in Dubai for local nationals.



Compensation Trends

Total Salary Increases (%)

The percentages reported in the table(s) below are market median total increases, including merit/performance-based increases as well as general increases (typically resulting from cost-of-living, inflation, currency devaluation adjustments or provided by virtue of collective agreements) and other increases (e.g., market adjustments). Promotional and zero increases are excluded.

Type	Overall	Executives	Middle Management, Professional and Support Staff	Production Manual Labor
2018 Actual Salary Increase Budget (%)	3.1	3.0	3.1	3.1
2019 Projected Salary Increase Budget (%)	3.1	3.1	3.1	3.1

Consumer prices (avg. % change p.a.): 1.3% 2018 (forecast); 1.8% 2019 (forecast).
 Extracted from the Willis Towers Watson 2018 Global Salary Budget Planning Report

Performance-Based Incentives

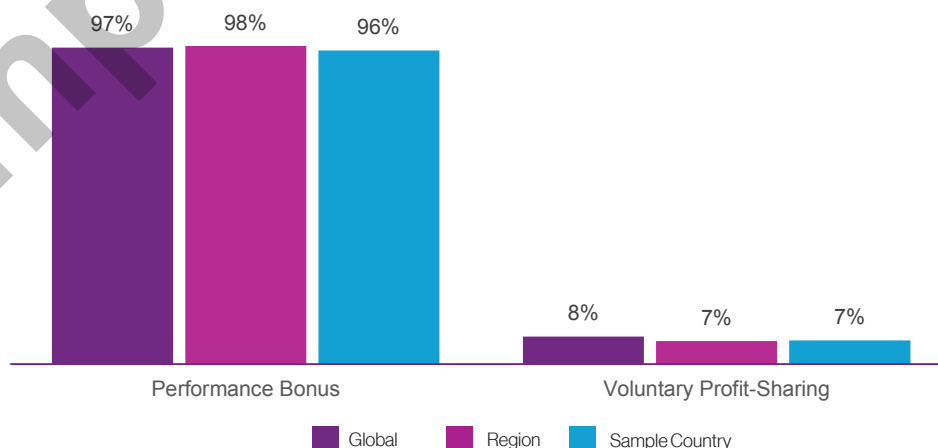
Market Practice

It's very common for multinational employers to extend an annual performance bonus opportunity to all levels of staff. The median target bonus as a percentage of base pay ranges from 25% for general managers to 10% for technical and business support staff.

Local Environment and Insights

The regulatory environment does not mandate the provision of performance bonuses or profit-sharing. Similarly, there are no related tax incentives for variable pay or profit-sharing. It is subject to normal personal income tax and social security.

General Variable Pay Plan Prevalence by Type



Extracted from the Willis Towers Watson 2018 Performance Pay and Sales Incentive Report - Region

Benefits

Only a condensed summary of the employee benefits situation is provided, with the focus being on both mandatory and non-mandatory employee benefits, covering retirement, death, disability and health care.

For more information, please refer to the Willis Towers Watson Benefits Profile for Germany.

General

Social security provides retirement, survivors' and disability pensions, as well as comprehensive health services, nursing benefits, unemployment and family allowances. All employees are covered under the system. Workers' compensation is operated on an autonomous industry-wide basis.

Social Security Contributions

	Employer Contribution	Employee Contribution	Annual Earnings Limit ⁽¹⁾
Retirement, survivors' and disability pensions	9.30%	9.30%	EUR 78,000/69,600
Sickness and medical care	7.30%	7.30%	EUR 53,100
Long-term care ⁽²⁾	1.175%	1.175%	EUR 53,100
Workers' compensation	1.32% ⁽³⁾	None	Varies by fund
Unemployment	1.50%	1.50%	EUR 78,000/69,600
Family allowances ⁽⁴⁾	None	None	None

(1) The second figure, where indicated, is the one that applies to the former East Germany.
(2) Contribution rates shown are for employees with children. Employees with no children contribute 1.425%. Note: in Saxony (Sachsen) the employer rate is 0.675% and the employee rate is 1.675% or 1.925% (for employees with and without children, respectively).
(3) Average rate. Premiums vary according to industry and workplace risk for the majority of the funds.
(4) These benefits are entirely State-financed through general taxation.

Retirement

Social Security

The NSP provides a flat-rate pension of GBP 8,546.29 per annum (GBP 164.35 per week), with a potential additional 'protected payment' amount related to the claimant's NI coverage and contributions (if any) prior to April 6, 2016. Eligibility for a full NSP normally requires that the claimant meets a minimum number of 35 qualifying years over their working life, from age 16 to SPA including any period credited due to responsibilities for caring for parents or children.

The SPA for women has gradually been raised to match that of men and will reach age 65 in November 2018. SPA is projected to increase to age 68 for both sexes in the mid-2030s and then to age 69 in the late-2040s under automatic reviews of SPA every five years. There are no provisions for early retirement but retirement can be deferred without limit, in which case the benefit at SPA is increased by 1% for every nine weeks of deferment after SPA.

For individuals reaching SPA before April 6, 2016 the full BSP for a single person is GBP 6,549.40 per annum (GBP 125.95 per week). A proportionately reduced pension is paid where an individual did not have the necessary contribution record. An additional benefit is payable to a married individual with a dependent spouse. The S2P was based on the individual's annual earnings between the Lower Earnings Limit (GBP 6,032 for 2018/19) and the Upper Accrual Point (GBP 40,040 per annum/GBP 770 per week). Historically, employer plans were able to contract out of the earnings-related portion of social security, but this ceased to be the case from April 6, 2016.

Mandatory Benefits

Employers must automatically enroll eligible employees into an occupational or employer-sponsored personal pension plan, unless they are already members of a qualifying occupational plan. Alternatively, employers may use the National Employment Savings Trust (NEST), a centralized defined contribution (DC) plan. Eligible U.K.-based employees are those between the age of 22 and SPA; earning in excess of GBP 10,000 per year for 2018/19 and not already an active member of an existing pension plan. The minimum employer and employee contribution rates for DC plans subject to the automatic enrollment requirement is 5% of covered pay (2% from employers; 3% from employees) as of April 6, 2018. Contributions are calculated based on earnings between GBP 6,032 (Lower Earnings Limit) and GBP 46,350 (Upper Earnings Limit) per year. The total contribution will increase to 8% (3% from employers; 5% from employees) from April 6, 2019. Employees may opt out of participation subsequent to enrollment.

Company Practice

The State Pension provides only a basic level of retirement income to individuals. Historically, established pension plans usually covered management and salaried employees. Hourly-paid employees were often in the same supplemental pension plan, but with their own benefit structure, sometimes providing lower benefits as compared to other categories of covered staff.

The prevalence of occupational pension plans is very high among large domestic companies and foreign multinationals (almost 90% of surveyed companies). Legislative changes and more flexible working patterns have resulted in a significant move towards DC plans, which nowadays prevail over defined benefit (DB) plans in the private sector. Although the majority of pension plans are DC, a significant proportion of employees have accrued benefits in DB plans. Significantly more workers in the public sector continue to accrue DB rights, as opposed to DC. Some plans have a combination or hybrid structure providing - for example - DC contributions in the early years of employment with a move to DB in later years. In recent years it has become more common for plans to have a DB section that is closed to new members and an open DC section. Generally the retirement age is set at 65 for both men and women. Also, most plans allow for late retirement, and whilst there is no statutory upper limit it does not normally exceed age 75.

There is no typical structure for DC plans. In general, employees commonly contribute between 3% and 6% of earnings and employers contribute between 6% and 8%. Higher contribution levels for managers are not uncommon. Contribution rates are normally either flat-rate or age-related. Employers will sometimes match employee contributions up to a limit. At retirement, DC plan benefits can be converted to an annuity, withdrawn in one lump sum, or as a series of lump sums, or taken as programmed withdrawals via drawdown products to keep funds invested. Employers have commonly provided enhanced benefits for executives, where possible within tax-approved plans. However, as only benefits valued within the individual Lifetime Allowance (LTA - GBP 1,030,000 in 2018/19) are tax-advantaged, some employers provide benefits above the LTA through a non-registered plan or offer other compensation.

Death

Social Security

Both spousal and children's pensions are payable at 60% and 20% (respectively) of the employee's accrued retirement pension (death-in-service) or of the employee's retirement or disability pension in payment (death-in-retirement). Each dependent child under the age of 18 (26 if in full-time education; without age limit if disabled) is entitled to a benefit; the percentage of the children's pension increases if both parents are deceased. The total survivors' pensions may not exceed 100% of either the employee's accrued retirement pension (death-in-service) or the employee's retirement or disability pension in payment (death-in-retirement).

Other Mandatory Benefits

Dirigenti must be covered for death and permanent disability from any cause by national collective agreement. Benefit payment is in the form of a lump sum.

Under PREVINDAI the spouse will be entitled to a lump sum or annuity benefit on death-in-service, while on death-in-retirement no benefit will be paid if the pensioner received a lump sum retirement benefit; if not, an annuity will be paid to the spouse. Under the *Antonio Pastore* Fund survivors are entitled to a lump sum benefit, the amount of which decreases with the age of the insured; from EUR 520,000 (ages 21-29) to EUR 135,000 (ages 60-65). Lower amounts (differing between men and women) apply to workers over age 65.

Company Practice

The majority of multinationals and large domestic firms surveyed provide life and disability benefits. Death benefits (for death of any cause) are usually provided for *dirigenti*. For non-*dirigenti* benefit payment is usually limited to accident insurance only. The level of the lump sum varies with the actual cause of death. It almost always applies to both private life and work/business travel accidents. Extension of coverage to non-accident related causes is now common. The accrued termination indemnity is generally not offset against the insured amount.

Disability

Social Security

Sickness Benefit/Short-Term Disability (STD)

The first three days of illness are fully paid by the employer for the first two illnesses in a calendar year. In the event of subsequent periods of absence, the employer is required to pay only 50% of normal pay. The employer is not required to fund the first three days of illness for any further sickness periods in the calendar year. Employers may be required to top up short-term disability benefits by collective agreement.

INPS pays 50% of covered pay (from the fourth day of sickness to day 20) and 66.66% of pay from day 20 to day 180. These percentages are generally topped-up to 100% of salary by the employer, as required by national or industry collective agreements. The allowance is paid for up to 180 days in one calendar year.

Long-Term Disability (LTD)

The accrued retirement pension from INPS is payable for a partial disability, which is defined as a permanent loss of at least two-thirds of earnings capacity. The retirement pension projected to normal retirement age is payable on total permanent disability, proportionally reduced in case of partial permanent disability. LTD benefits are initially payable for three years, subject to review and a medical examination. Benefit payment can be extended for a second three-year period, after which it becomes a permanent award if the beneficiary is still unable to work.

Other Mandatory Benefits

For *dirigenti* in industry, a lump sum benefit is payable under the accidental death and disability (AD&D) insurance mandate outlined above in the event of permanent disability from any cause. For *dirigenti* in commerce, claimants are entitled to a lump disability benefit and a disability pension based on the accrued retirement pension under FPDAC (*Mario Negri Fund*), provided disability is at least 60% and at least five years of contribution payments have been made. A lump sum benefit of EUR 325,000 is paid for disability of between 66.7% and 100% by the *Antonio Pastore* Fund. The amount is pro-rated for degrees of disability between 25% and 66%.

Workers' Compensation

Social Security

Death and Disability

Benefits for work accidents and occupational illnesses are covered by social security. Benefit formulas are generally the same as those which apply to non-work-related illnesses and accidents with some slight enhancements:

- The STD benefit from social security is equal to 80% (rather than 75%) of covered earnings;
- Persons suffering a permanent reduction in work capacity of between 20% and 50% are entitled to compensation varying by the level of disability up to a maximum of 12 times gross monthly salary;
- The age and duration of marriage requirements for spousal survivors' benefits are waived in the event of death caused by an occupational injury or illness; and
- The funeral grant payable is equal to four times the insured's average monthly covered salary.

Company Practice

Death and Disability

Company benefit plans do not distinguish between work- and non-work-related causes but some companies do offer business travel accident insurance, payable as flat-rate amount or multiple of monthly pay.

Health Care

Social Security

A universal health care system exists which provides a minimum package of basic medical services and covers all citizens and foreign residents temporarily or permanently resident in Romania. Medical care is provided by the State via a system of public hospitals and private providers contracted for services with the Ministry of Health. The system is administered by the national health insurance fund (CNAS).

Health care for children (under age 18; 26 if in full-time education), consultations and most services and products are normally free of charge, provided it is in a public hospital and based on a medical referral. Hospitalization is subject to co-payments of between RON 5 and RON 10 per day. Full reimbursement of pharmaceutical products only applies under certain specific circumstances; otherwise partial reimbursement applies at different rates. Dental care for adults is generally covered at between 60% and 100% of costs depending on the services provided.

Company Practice

It is very common for large local and multinational companies to provide all categories of employees with some additional medical care coverage on top of the social security provisions. In the vast majority of cases, health care is provided through a direct contract with a polyclinic/private medical services provider. The provision of full private medical insurance, onsite medical services and the reimbursement of medical costs are also options. Participation in a health insurance plan is, in principle, open to all employees. Coverage is commonly extended to the family of the employee; including their spouse, children and in around one-quarter of cases to other dependents such as parents. The most common types of health care services provided are consultations with primary care doctors and specialists, preventive check-ups and examinations, diagnostic tests, vaccinations and optical/vision care. Dental care is also relatively common.

Since September 2017, up to the RON equivalent of EUR 400 per year in employer-paid medical service subscriptions for employees and their dependents are exempt from personal income tax and social security contributions for employees. The same exemption and threshold already applies to employer-paid insurance premiums for supplemental health insurance and voluntary pension contributions.

It is relatively common for employers also to provide some form of wellness program for their employees. Most frequently this is in the form of a free annual comprehensive medical check-up or health screening with a doctor. Wellness programs are generally integrated with the employer's health care program in most cases but may be provided through a separate stand-alone policy.

Perquisites

General

This section summarizes the most common perquisites that are typically included in employee compensation packages in Brazil.

Company Car Benefits

Company car benefits are commonly offered to all levels of management as well as client-facing sales staff. The benefit is not common for other staff. The most prevalent benefit form is a company-provided vehicle with no option to take a cash allowance. Company-owned fleets and lease arrangements with maintenance are equally common financing practices. The maximum car price before any discount and including VAT and other local taxes ranges from BRL 166,700 for top executives to BRL 56,000 for sales staff, at the median.

Transportation

For staff not eligible for a company car, companies must provide 100% of the value that employees spend on transportation to and from their places of residence and work. Employees often receive transportation vouchers for public transportation from their employers. The amount varies according to where the employee lives and modes of transport. The standard formula is based on the difference between the cost of transportation and a certain percentage of monthly pay (6% is common). However, it should be noted that at a certain level of pay, the allowance has no benefit where the 6% of monthly base salary is equal to or exceeds the entire cost of the tickets.

Meal Benefits

Meal benefits are common among employers, offered by 87% of companies surveyed by Willis Towers Watson. The most prevalent form of the benefit is a luncheon voucher which receives favorable tax treatment when provided via the Worker Nutrition Program (*Programa de Alimentação do Trabalhador* - PAT). The program is primarily intended to benefit workers earning up to five times the minimum wage but higher-paid employees can also participate, subject to the requirement that it's provided to all employees on an equal basis. Meals provided onsite can also qualify for the PAT program, subject to the same requirement that the benefit is provided on an equal basis and value to all employees. In addition, companies offering cafeteria services must employ a nutritionist to ensure meals comply with minimum nutritional standards.

The median daily value of meal vouchers is BRL 30 per working day. About two-thirds of companies require some sort of employee contribution (11% of costs at market median). The tax incentives for employers are not applicable if the employees' cost burden is higher than 20%.

Training/Professional Development

The majority (two-thirds) of companies surveyed by Willis Towers Watson have formal employee training and professional development programs in place. In most cases, financial support for education is limited to tuition reimbursement, although some companies will cover additional expenses such as books and travel.

Mobile Phones

Mobile phones are a common perquisite for all levels of senior management, around two-thirds extend the benefit to supervisory and professional categories of employee. In the vast majority of cases the employee is responsible for reimbursing all personal call costs.

Public Holidays

The official public holidays with fixed dates are:

Day	Date
New Year's Day	January 1
Labor Day	May 1
Independence Day	September 16
Christmas	December 25

The variable holidays for 2018 and 2019 are:

Day	2018	2019
Constitution Day	February 5	February 4
Benito Juarez's Birthday Memorial	March 19	March 18
General Election	July 1	n/a
Anniversary of The Mexican Revolution	November 19	November 18
Presidential Inauguration Day	December 1	n/a

There are two categories of public holidays, compulsory (*días feriados obligatorios*) and those which are commonly granted (*días feriados otorgados usualmente*) in particular to bank or government workers. By practice, collective agreement or local law, companies may provide additional public holidays based on these commonly granted dates, typically from four to six days, such as: Holy Thursday (March 29), Good Friday (March 30), All Saints' Day (November 1), and the Day of the Virgin of Guadalupe (December 12).

A public holiday falling on a Saturday or Sunday is observed on the previous Friday or following Monday, respectively.

In 2018, additional public holidays have been provided to enable employees to vote in the General Election on July 1 and to celebrate the inauguration of the new President on December 1. General elections and inaugurations occur every six years.

Annual Leave

Statutory Annual Leave

Employees are entitled to six working days of paid annual leave after the first year of service. The minimum duration increases by two days for each year of service until it reaches 12 days in the fourth year. Thereafter, the entitlement increases by two additional days for every five years of service. Employees under age 16 are entitled to 18 working days of paid annual leave.

Annual Leave Entitlement

New employees are not entitled to paid annual leave until after completing a year of service. Workers who provide their services on a non-continuous or seasonal basis are entitled to paid annual leave in proportion to the number of days worked during the year.

Annual Leave Compensation

In addition to their normal pay, employees are entitled to a vacation bonus of not less than 25% of wages, most commonly payable on the anniversary of the employee's start date. It is very common to provide vacation bonuses in excess of the minimum entitlement. Almost 80% of companies surveyed in 2017 enhance the bonus, paying a maximum 70% to 75% of wages in addition to normal pay depending on years' of service and category of employee.

Company Practice

It is fairly common to give additional vacation days based on years of service slightly in excess of legal requirements. The median entitlement ranges as follows, with the longer entitlements where a range is provided, generally applying to top staff:

Years of Service	Annual Leave
After one year	10-12 days
After five years	15-16 days
After 10 years	17-18 days
After 15 years	17-19 days
After 20 years	19-20 days
Maximum number of vacation days granted	29 days

Family Leave

Maternity Leave

Social security does not provide maternity benefits. However, under the FMLA, employees are entitled to 12 weeks' unpaid leave during any 12-month period for the purposes of birth or adoption. To be eligible, employees must have a year or more of service (not necessarily consecutive) with an employer who has 50 or more employees for at least 20 weeks in the current or preceding year within a 75-mile radius. In addition, the employee must have worked at least 1,250 hours for the employer in the 12 months prior to leave. States are allowed to expand on this provision, although only a few have enacted any broad provisions.

Paternity Leave

Social security does not provide paternity benefits. However, fathers are likewise entitled to 12 weeks of unpaid leave under the FMLA for the birth or care of a newborn, or placement of a child with the employee for adoption.

Company Practice

Voluntary employer-paid maternity leave is a very common benefit for all sizes of employers but the duration of the benefit tends to be rather modest, ranging from seven to nine weeks on average. The benefit may be payable as a straightforward paid maternity leave benefit or as provided by STD insurance, if any, or a combination thereof. The provision of paid paternity leave benefits is common but considerably less so than maternity leave benefits and often with shorter durations.

For further information, please refer to Willis Towers Watson's Benefits Profile and Employment Terms and Conditions Report for the United States.

Database/Survey Jobs

In order to develop the salary structure, market data has been extracted from our all-industry survey for the United States.

For more granular role-specific compensation data to support detailed analysis, design and benchmarking needs, please refer to Willis Towers Watson's Global Compensation Survey Reports.

Industrial Classification

For the United States, the salary structure is based on a sample that presents the following characteristics:

Industrial Classification	Representation
Manufacturing	34%
Services	31%
Financial Services	11%
High Tech	10%
Others	10%
Retail and Wholesale Trade	4%

Job Families

The salary structure for the United States is based on positions belonging to all job families.

Global Grades

Please refer to the Methodology section for definitions relating to the bands and levels used in the structure. The actual functional and band distribution of incumbents in the salary structure will vary country to country according to data availability.

Global Salary Structure

(in LOCAL CURRENCY - per annum)

Global Grade	Range of Total Guaranteed Compensation Data Effective April 1, 2018			Median Target Variable Pay as a Percent of Base Salary (all staff)	Median Target Variable Pay as a Percent of Base Salary (sales staff) *
	25th Percentile	Median	75th Percentile		
19	479,779	600,392	799,637	50.0%	
18	397,280	494,000	584,413	40.0%	
17	322,419	386,329	457,600	30.0%	
16	239,200	283,296	336,960	25.0%	42.9%
15	187,200	218,400	256,857	20.0%	43.0%
14	149,245	173,976	204,274	18.0%	34.0%
13	114,395	134,755	157,734	15.3%	31.4%
12	91,002	106,787	127,104	15.3%	30.9%
11	72,185	83,200	97,867	15.0%	30.0%
10	57,108	66,381	78,936	15.0%	28.0%
09	47,282	54,911	64,393	15.0%	25.0%
08	40,544	46,051	54,043	14.4%	23.0%
07	34,278	40,115	47,460	13.8%	
06	28,704	33,066	37,869	13.8%	
05	21,501	26,760	31,200	13.3%	
04	18,209	22,227	26,016	13.0%	
03	17,035	20,442	22,885	12.0%	
02	14,666	16,361	17,865	12.0%	

*Based on data reported for Customer/Client Management and Sales roles only.