## **Instructions & Definitions**

Please respond to all questions for "applicable" employee groups only, while observing the following:

- Pay changes include merit, step, COLA, and other general adjustments (excluding promotions).
- If you have no employees in a group, please do not enter responses always leave these boxes blank.
- Respond even if you are not giving increases, you are deferring increases, or if you are decreasing pay.
- Enter positive percentage changes to one decimal place (e.g., 4.1, 2.5, etc.)
- Enter negative percentage changes with a minus (-) sign (e.g., 2.0, -3.5 etc.)
- Enter zero change only if that is your response. If a pay freeze applies to the entire year, enter zero.
- If you do not have a reasonable estimate of the appropriate response, leave blank.
- Variable/bonus pay applies to any formal performance based incentive plan (e.g., profit sharing, gain sharing, individual incentives, combined team and individual plans, commissions, etc.)