Survey Methodology

The WTW Compensation surveys incorporate a consistent methodology around the world to provide data on compensation levels and market practices for use by organizations in their compensation planning and reflect WTW's collective experience in serving our clients' data and consulting needs.

Two Components of Job Matching

Our surveys are based on a job matching methodology that combines Survey Job Levels (Career Levels and Survey Grades) with Survey Job Architecture (Functions and Disciplines). Survey Job Levels are defined by the expected level of contribution and proficiency. Survey Job Architecture focuses on the job content, type of work or the activities performed.

Survey Job Levels *(Career levels and Survey Grades)*	**Survey Job Architecture** *(Functions and Disciplines)*
Focus on expected level of contribution and proficiency	Infrastructure for job organization based on job content
• Links internal job hierarchy to external market levels • Level matching requires judgment and interpretation • Consistent leveling across functions • Increased focus on level matching • Alignment to an organization internal structure • Not influenced by work volume, incumbent, pay level	• Job codes • Job titles • Functions, families • Focus on type of work, (e.g., accounting, HR, engineering) • Links internal job content to external job market

These are the steps to establish the appropriate match to these two components.

Survey Job Levels. Align your organization's levels to Survey Job Levels.

- Distinguish executives versus managers
- Step 1 - Match your Executive level jobs
- Step 2 - Match your jobs below the Executive level

Survey Job Architecture. Match your organization's jobs to Functions and Disciplines.

You can choose to assign Survey Job Levels then Functions and Disciplines OR Function and Disciplines then Survey Job Levels. If you have an internal leveling system, we suggest assigning Survey Job Levels first then assigning Functions and Disciplines.

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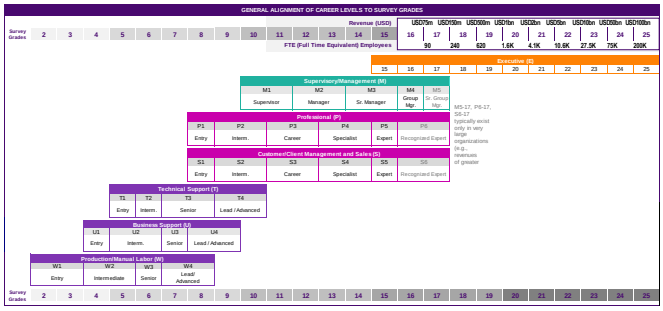
The components of Survey Job Levels and Survey Job Architecture are illustrated below.

Survey Job Levels *(Career levels and Survey Grades)*	**Survey Job Architecture** *(Functions and Disciplines)*
Assign a Career Band, Career level and Survey Grade	Match to a Survey Function and Disciplines



Functions	AHR Human Resources	AMK Marketing
Top Executive Discipline	**AHR001** **Top Human Resources Executive**	**AMK001** **Top Marketing Executive**
Generalist/ Multidiscipline	AHR000 HR Generalist	AMK000 Marketing Generalist
Specialty Disciplines	AHR010 Compensation and Benefits	AMK012 Trade Marketing
	AHR020 Compensation Generalist	AMK020 Advertising/Marketing Communications
	AHR060 Benefits	AMK040 Market Research/Intelligence
	AHR095 Employee Relations	AMK050 Product Management
	AHR120 Organization Development	AMK110 Digital Marketing Generalist
	AHR122 Workforce Analytics	AMK111 Internet Search Optimization
No Applicable Discipline	AHR999 Human Resources - No Applicable Discipline	AMK999 Marketing – No Applicable Discipline

Survey Job Leveling Approaches

The WTW survey leveling methodology includes elements from our two proprietary internal job evaluation leveling methodologies, Career Map and the Global Grading System (GGS). The dual approach yields a unique and systematic way to matching jobs that encompasses the concept of career progression through Career Levels along with the use of Survey Grades to further differentiate within a Career Level. The use of both offers flexibility to meet the need of different clients.

- Career Levels - WTW Career Levels are aligned to the WTW Career Map methodology and are based on a series of Career Bands, each with a number of distinct Career Levels. Career Bands enable organizations to structure work and jobs based on progressive levels of expected contribution. Career Levels represent discernible broad steps in a career progression, which are consistent across organizations. They reflect the normal market progression of jobs requiring higher levels of competence and knowledge as people advance in their careers.
- Survey Grades - WTW Survey Grades are based on the WTW Global Grading System (GGS) which measure the relative internal value of distinct jobs within an organization according to specific dimensions and aligns those values with quantifiable differences in pay levels in the external marketplace. Survey Grades, which are linked to organization size, reflect the impact of size on job scope at higher levels, thus enhancing data comparability across organizations of varied size. Survey Grades create a single top-to-bottom framework to facilitate leveling and drive consistency across Career Bands, Functions and Disciplines. They provide further differentiation or granularity, for both Executive jobs and the Career Levels for jobs below executives and define the start and end points of a career progression.

NOTE: The job matching methodology presented here is for survey purposes only and is not a rigorous job evaluation process. Although this survey leveling methodology is related to the WTW Career Map and Global Grading methodology, it may not align directly with specific client implementation of one of these leveling methodologies. Larger, more complex organizations, with multiple business units and more levels of leadership may have some differences between their internally applied Global Grades and the Survey Grades. Therefore, it is critical to align your internal levels to the survey levels based on a careful review of the survey definitions to ensure proper job matching.

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Survey Job Leveling vs. Internal Job Leveling

	Survey Job Leveling	Internal Job Leveling
Purpose	• External comparability across organizations (external equity)	• Job evaluation: determine the relative internal values of jobs across the organization (internal equity)
Specificity	• Applicable to any organization • Does not reflect organization design, structure and culture	• Individually tailored • Adapted to organization design, structure and culture
Leveling Process	• Matching to a best-fit survey level description • Typically rewards team led	• Analytical, top-down process • Multiple stakeholders involved • Calibration across businesses/functions • Senior level business review and sign off
Application	• Ensures comparability of job matching in compensation surveys	• Tool for rewards and talent management decisions (base pay, incentives, career management, workforce planning, learning and development) • Framework for job definition • Means of communicating career paths and facilitating talent mobility

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Match Your Jobs

General Guidelines

Keep the following guidelines in mind throughout the job matching process.

- Review all definitions and descriptions before matching your jobs. We enhance our surveys every year by adding new disciplines and revising descriptions. Make sure to look at these changes.
- Match jobs based on content relative to the survey definitions, not titles.
- The primary focus of the matching process is on job content relative to the survey definitions for Career Bands, Career Levels, Survey Grades, Functions and Disciplines. Identify how your jobs map into the levels defined in the survey, choose the appropriate Function and identify the Discipline.
- There is no requirement to match jobs at all Career Levels or Survey Grades within a Function. Some organizations may not hire at entry level but focus on more experienced employees.
- If you determine that 80% or more of the job content is similar the survey definitions, the match may be considered a quality match.

Survey Job Levels

Align your organization's levels to Survey Job Levels in two steps:

Start by distinguishing your executives versus your managers, then match your Executive jobs.

Step 1 - Match your Executive level jobs

- Assign a Career Band
- Determine the CEO Survey Grade based on organization size: revenues, FTE employees, Business unit classification
- Determine the Survey Grade for executives below the CEO

Step 2 - Match your jobs below the Executive level

- Assign a Career Band
- Assign a Career Level
- Determine the Survey Grade

When you are done leveling, align your internal structure to the Career Levels and Survey Grades.

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Distinguish executives versus managers

Before you start matching your jobs, you will need to determine whether incumbents are executives or supervisory/management by using these guidelines:

	Executive (EX)	Supervisory/Management (M)
Organization Strategy	• Primarily involved in the development, evolution and approval of the long-term vision across a market function, division, region or country (depending on scope of organization) or a Function • Establishes strategies for area of responsibility (i.e., corporate, regional, subsidiary) • Leads development of country or function strategies • May be a board or executive committee member or will have a comparable level of influence	• Implements organization strategies through the effective direction and management of resources • Sets Discipline or area strategy consistent with established organization strategies • Focuses mainly on the management and implementation of operational objectives that help achieve long-term organization strategy • Accountable for business, functional, operational processes and/or program management
Functional Responsibility	• Most senior level within a major Function for a business unit	• Responsible for part of a Function for a business segment
Impact on Organization	• Impacts broader organization performance directly	• Impacts broader organization performance indirectly • Impact limited to own Discipline or area
Compensation Program	• Covered by executive compensation programs (e.g., executive long-term plans, executives bonus plans)	• Not covered by executive compensation programs

Step 1 - Match your Executive level jobs

Assign a Career Band

Assign the Executive (EX) Career Band to your executives and submit their data along with the rest of your employees in this survey. In surveys that used to have Executive Benchmarks, the Executive Benchmarks are now replaced with Executive Disciplines. Review the 2024 to 2025 Position Mapping tab in the Position Description file to identify the new discipline code for rematch.

Determine the CEO Survey Grade

The next step in matching your executive jobs is to establish the CEO Survey Grade. The survey grade of the organization is also the Survey Grade of the CEO or Business Unit Head.

An accurate assessment of the organization's Survey Grade ensures better matching for your organization's executives and data comparability across organizations based on size and complexity. The Survey Grade of the CEO or Business Unit Head represents the ceiling below which the Survey Grades of the other executives in an organization fall. The organization Survey Grade is comprised of Revenue and FTE (Full-Time Equivalent) Employees and Business Unit Classification.

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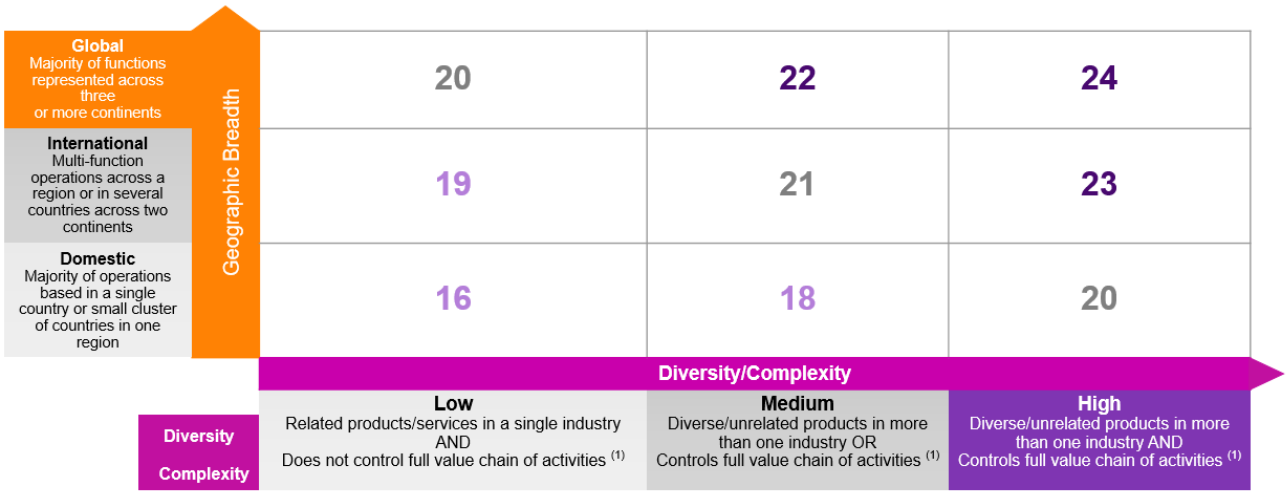
Revenue and FTE Employees Select the Survey Grade corresponding to the Revenue and FTE Employee ranges appropriate for the business unit. If the business unit's revenue falls on a breakpoint between two Survey Grades (e.g., 150m USD) select the lower of the two Survey Grades.

Note:

- For banks, revenue is usually defined as net interest income plus (where relevant/quantifiable) other revenue such as investment, fee and other operating income, as reported under International Financial Reporting Standards (IFRS).
- For **insurance companies**, revenue is usually gross premium income (either "gross written premiums" or "gross premiums earned" based on individual reporting practices) plus (where relevant/quantifiable) other revenue such as investment and fee income.
- For **nonprofit and health care organizations**, use operating budget instead of revenue.

CEO/Business Unit Head Survey Grade	16	17	18	19	20	21	22	23	24	25
Revenue Range (USD)	<75m	75m -150m	150m -500m	500m -1bn	1bn -2bn	2bn -5bn	5bn -10bn	10bn -50bn	50bn -100bn	>100bn
FTE Employee Range	<90	90 -240	240 -620	620 -1,600	1,600 -4,100	4,100 -10,600	10,600 -27,500	27,500 -75,000	75,000 -200,000	>200,000

Business Unit Classification The Survey Grade for Business Unit Classification is based on geographic scope and a combination of diversity of products/services and organizational complexity.



(1) Full Value Chain of Activities means that the organization maintains end to end control of the business, including design, creation, sale and support of products and/or services. These activities are fulfilled internally and not outsourced to a third-party organization or external contractors/agents (for a subordinate entity, not fulfilled by the parent or another business unit)

NOTE: Survey Grade 17 and Survey Grade 25 are not available Survey Grades for Business Unit Classification.

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To determine the appropriate organization Survey Grade (or CEO Survey Grade), average together the survey grades for the Revenue and FTE (Full-Time Equivalent) Employees and Business Unit Classification. If the average results in a fraction, round to the nearest whole number.

CEO/Business Unit Head Survey Grade	16	17	18	19	20	21	22	23	24	25
Revenue Range (USD)	<75m	75m -150m	150m -500m	500m -1bn	1bn -2bn	2bn -5bn	5bn -10bn	10bn -50bn	50bn -100bn	>100bn
FTE Employee Range	<90	90 -240	240 -620	620 -1,600	1,600 -4,100	4,100 -10,600	10,600 -27,500	27,500 -75,000	75,000 -200,000	>200,000
Business Unit Classification										
Geographic Scope	Domestic	n/a	Domestic	International	Domestic/ or Global	International	Global	International	Global	n/a
Diversity/Complexity	Low		Medium	Low	High or Low	Medium	Medium	High	High	

For example, an organization with revenues $200 million (Survey Grade 18) with 500 FTE employees (Survey Grade 18) and low complexity as it has related products in a single industry and international geography with operations across several countries across at least two continents (Survey Grade 19) would average out to a Survey Grade 18.

Dimension	Survey Grade
Survey Grade	18
Headcount FTE	18
Business Unit Classification: Geographic Breadth and Diversity/Complexity	19
Resulting Survey Grade for Parent/Business Unit	**18**

If an organization is comprised of more than one business unit, the Survey Grades for the parent and qualified subordinate entities (e.g., subsidiary, division or region) should be determined. In order for a subordinate entity to qualify as a business unit, it must have all of the following:

- A distinct P&L (Profit and Loss)
- Most or all of the main functions (finance, information technology, human resources, marketing, sales, production/manual labor, logistics [note: service organizations may not have production/manual labor and logistics functions]). Therefore, a subordinate entity would not qualify as a business unit if most of the main functions are managed by the parent or a shared services center.
- A Business Unit Head who is primarily accountable for the development and execution of the subordinate entity's strategy and the achievement of business results
- Incumbents in subordinate entities that do not qualify as business units should be assigned Survey Grades in the context of the parent entity.

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Determine the Survey Grades for executives below the CEO

The Survey Grade of an executive is based on where the job sits in the organization. The number of available Survey Grades by organization varies by size and scope.

Use the following table to determine where your executives fit in the functional hierarchy based on the four criteria identified.

Function Hierarchy Guidelines for Executives below the CEO or Business Unit Head

Functional Hierarchy	Profile/ Responsibilities	Strategic Impact	Executive Leadership Team	Typically Reports To
Chief Operating Officer (COO)	Has primary responsibility for the profitability of the organization's line operations, and may also be responsible for corporate staff functions (e.g., legal, HR, finance)	Has a direct role in shaping the strategy and external image for the entire business unit	Yes	CEO/Business Unit Head
Critical Function/ Multiple Functions	Head of a critical function representing a core business activity with a major impact on business performance or multiple corporate functions	Has a direct role in shaping overall business unit strategy	Yes	CEO/Business Unit Head
Large or Key Function	Head of a large or key function with a direct impact on business performance	Sets functional strategy and significantly influences overall business unit strategy	Yes	CEO/Business Unit Head or Chief Operating Officer
Medium to Large Function	Head of a medium to large function with a direct impact on business performance	Sets functional strategy and contributes to overall business unit strategy	Yes	CEO/Business Unit Head or Chief Operating Officer
Function	Head of an infrastructure function with indirect impact on business performance	Sets functional strategy	No	Chief Operating Officer/ Regional/Divisional Head
Critical Subfunction	Head of a strategic subfunction of the parent organization, or head of a function within a very large geography or key segment	Significantly influences functional strategy	No	Regional/Country/Divisional Head or Functional Head
Major Subfunction	Head of a major subfunction of the parent organization, or head of a function within a large geography or main segment	Influences functional strategy	No	Subregion/Country/Divisional Head or Functional Head
Subfunction	Head of a subfunction of the parent organization, or head of a function within a geography or segment	Contributes to functional strategy	No	Subregion/Country/Divisional Head or Functional Head

Geographic scope affects the Survey Grades of functional executives. For example, geographic scope would affect the functional hierarchy for a Chief Financial Officer:

- In a corporate/parent, the Chief Financial Officer may be considered a Critical Function and, in some organizations, may be a member of a Board that shapes strategy for the entire business.
- A Chief Financial Officer with regional responsibility may be considered the head of a large function.

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The number of Survey Grades available for use at the executive level varies by organization size and scope of responsibility. The following table provides guidelines on Executive Survey Grade assignments based on business unit size.

Executive Survey Grade Assignment										
CEO/Business Unit Head Survey Grade		**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**	**24**	**25**
Revenue Range (USD)		<75m	75m -150m	150m -500m	500m -1bn	1bn -2bn	2bn -5bn	5bn -10bn	10bn -50bn	50bn -100bn	>100bn
FTE Employee Range		<90	90 -240	240 -620	620 -1,600	1,600 -4,100	4,100 -10,600	10,600 -27,500	27,500 -75,000	75,000 -200,000	>200,000
CEO/Business Unit Head	Has ultimate responsibility for the profitability and strategic direction of the business unit	**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**	**24**	**25**
COO/President	Plays a direct role in shaping strategy and external image for the overall business unit	15	16	17	18	19	20	21	22	23	24
Critical Function/ Multiple Functions	Plays a direct role in shaping overall business unit strategy; major impact on business performance or multiple corporate functions	15	16	17	18	19	19	20	21	22	23
Large or Key Function	Sets functional strategy and significantly influences business unit strategy; direct impact on business performance	15	16	17	17	18	18	19	20	21	22
Medium to Large Function	Sets functional strategy and contributes to business unit strategy; direct impact on business performance	---	15	16	16	17	17	18	19	20	21
Function	Sets functional strategy; indirect impact on business performance	---	15	16	16	17	17	18	19	20	20
Critical Subfunction	Significantly influences functional strategy (major impact)	---	---	15	15	16	16	17	18	19	19
Major Subfunction	Influences functional strategy (sizeable impact)	---	---	15	15	16	16	17	18	18	18
Subfunction	Contributes to functional strategy	---	---	15	15	16	16	16	17	17	17

Larger, more complex organizations have additional Survey Grades available to accommodate for additional layers of functional and strategic management. For example, an organization with revenues between $5bn and $10bn (e.g., survey grade 22) has up to seven executive Survey Grades available (16-22), while an organization with revenues between $500million and $1bn (e.g., Survey Grade 19) has only five executive Survey Grades available (15-19).

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Step 2 - Match your jobs below the Executive level

Assign a Career Band

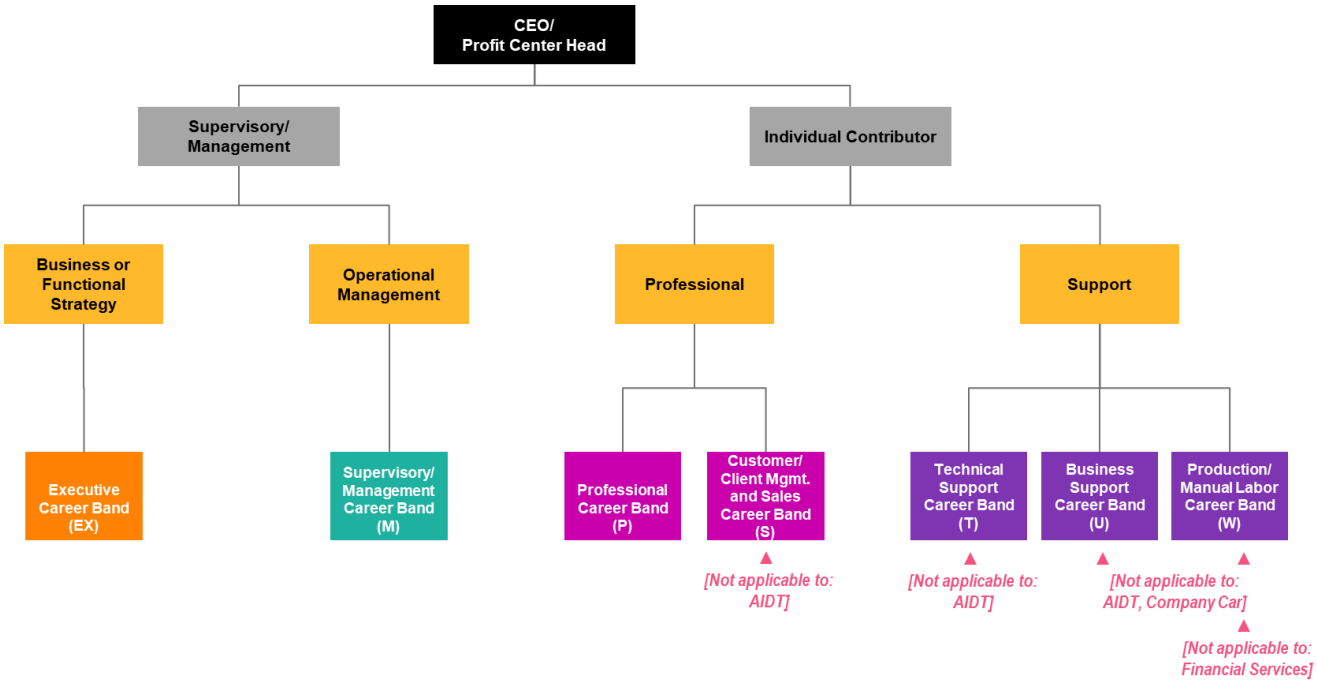
Career Bands groups jobs with similar skill requirements and career progression. Our surveys have seven core career bands: Executive, Management/Supervisory, Professional, Sales, and Support (Business, Technical and Production/Manual Labor).



To assign a Career Band, determine if the job in your organization is:

- Supervisor/manager or individual contributor
- Professional or support
- Technical support, business support or production/manual labor

The following decision trees illustrate the process for identifying the appropriate Career Band. Career Band Summary Descriptions are included in the Position Descriptions file. Not all Career Bands are applicable to all surveys or to all Functions. See the Position Descriptions file for the applicable Career Bands by Function.



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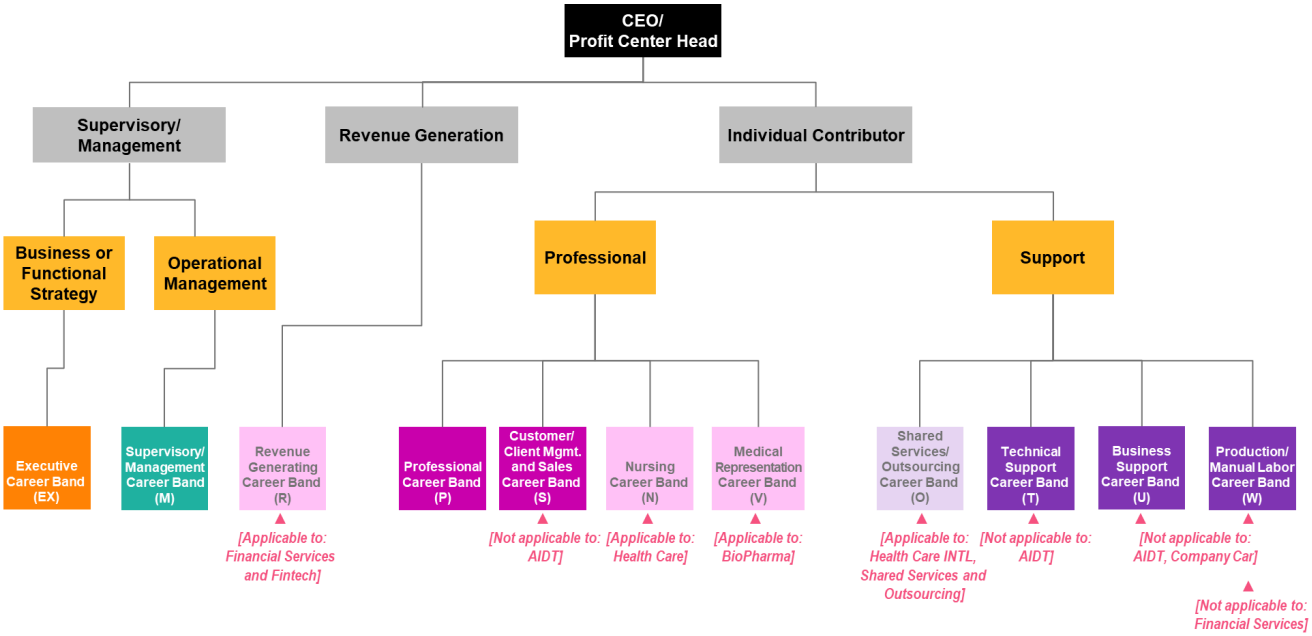
In addition to the core Career Bands, there are a number of industry-specific career bands (R-Revenue Generating, V-Medical Representation, N-Nursing, O-Shared Services/Outsourcing). More information can be found in the section on Industry Career Bands.



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Distinguish Supervisors/Managers and Individual Contributors Jobs below the executive level can be matched as either Managers or Individual Contributors. These jobs are differentiated on the basis of the types of work activities and staff they manage. To distinguish whether incumbents should be matched to the Supervisory/Management Career Band or the Professional (Individual Contributor) Career Band use the guidelines in the following table.

	Managers	Individual Contributors
Job "manages" projects or programs through teams of individuals who may not report directly to them	• At higher levels of project management, individuals in these roles may be managing large, sustained projects or programs, with dedicated teams to support them.	• Project management is a body of skills and expertise; project managers achieve work objectives by applying these skills and expertise to guide a team. At lower levels of project management, the focus is on professional project management skills, and individuals in these roles may manage multiple projects and/or projects with shorter duration.
Job "manages" a body of work within the organization that is large enough to constitute an organizational function or sub-function.	• Jobs that provide organization-wide functional or sub-functional leadership, for the body of work. This will not be necessarily through direct reports, but through dotted-line reports. The 'weight' of dotted-line reporting can be assessed through factors such as frequency and nature of the communication, the coordination processes and the area of influence.	• Jobs that focus on "managing" a body of work or a process are applying individual expertise. Such jobs require that a job holder has a specific level of knowledge or skills in a particular subject of critical value to the organization's business strategy. There is no requirement on the job to provide wider leadership beyond acting as the "custodian" of the knowledge.
Job "manages" long-term vendors and/or contractors.	• A job is achieving results through others if: – Work/role of the vendor/contractor is enduring – Similar roles elsewhere within the organization accomplish similar work through internally employed individuals – Work includes monitoring the performance and directing the work of individual contributors who are not managed by a person on the vendor/contract side – Work includes coaching and developing others for task completion, performance or career growth	• A job is achieving results through application of individual expertise if: – Work is focused on managing the parameters (e.g., service levels, compliance, policy interpretation) of the contract/vendor relationship (i.e., work is not focused on managing the vendor's employees) – The vendor/contract management role/work is short-term in nature, intended to fill a temporary staffing gap, peak volume period or conduct work on a specific short-term project
Functional Responsibility	• A job is achieving results through others if: – There is recognition within the organization that a person has responsibility for "managing" individuals on a team – The job is specifically accountable for the output and performance of a team of individual contributors – The job has significant influence on how the individuals under management focus their time and energy – There is frequent communication to discuss expectations and provide performance feedback and coaching – There is a high degree of participation on formal management responsibilities related to hiring, firing, performance reviews, compensation decisions, etc.	• A job is not achieving results through others if: – The job does not have significant responsibilities for administrative aspects of people management (e.g., hiring, performance reviews, etc.) – The job acts as a consultant to a team of individuals focused on a particular body of work or project

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Distinguish Professional, Technical Support, Business Support and Production/Manual Labor Jobs below management can be matched to the Professional, Technical Support, Business Support or Production/Manual Labor Career Band. These jobs are differentiated on the basis of the types of duties and the education or training required to perform them.

	Individual Contributor			
		Support		
	Professional (P)	Technical Support (T)	Business Support (U)	Production/ Manual Labor (W)
Entry Level Education/Training	• Has conceptual knowledge of theories, practices and procedures typically acquired through a college or university degree or equivalent work experience	• Requires vocational training or equivalent experience and may require external certification, but typically does not require a university degree	• May require vocational training or equivalent work experience, but does not require a university degree	• Typically, does not require vocational training or a university degree
Types of Duties and Responsibilities	• Performs work in a specialized area of expertise that requires knowledge of fundamental themes, principles and concepts	• Performs specialized technical tasks or skilled craft work	• Performs clerical, administrative or specialized support tasks in an office, field or retail store/site setting	• Performs unskilled or semi-skilled work

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Assign Career Level

Career levels

- Represents discernible broad steps in a career progression
- Consistent across organization
- Reflect normal market progression of jobs requiring higher levels of competence and knowledge as people advance in their careers

General profiles for each Career Level within a Career Band can be found in the Position Descriptions file.

General guidelines

- There is no requirement to match jobs at all Career Levels within a Function. Some organizations may not hire at entry level but focus on more experienced employees.
- In less hierarchical organizations, not all levels of management may exist in some Functions.
- The Supervisor (M1) coordinates the daily activities of technical, business or production/manual labor support employees. The Manager (M2) coordinates the activities of professional staff in an assigned work area and/or manages first-line supervisors (M1).
- The Senior Manager (M3) is typically a second-level manager.
- The Senior Group Manager (M5) is typically only found in organizations with revenue greater than 10 billion USD.
- Recognized Experts (P6 or S6) are rare and reserved for the highest-level Experts in very large organizations. These incumbents are internally and externally recognized as gurus and should be in Functions that are of strategic importance to the business.

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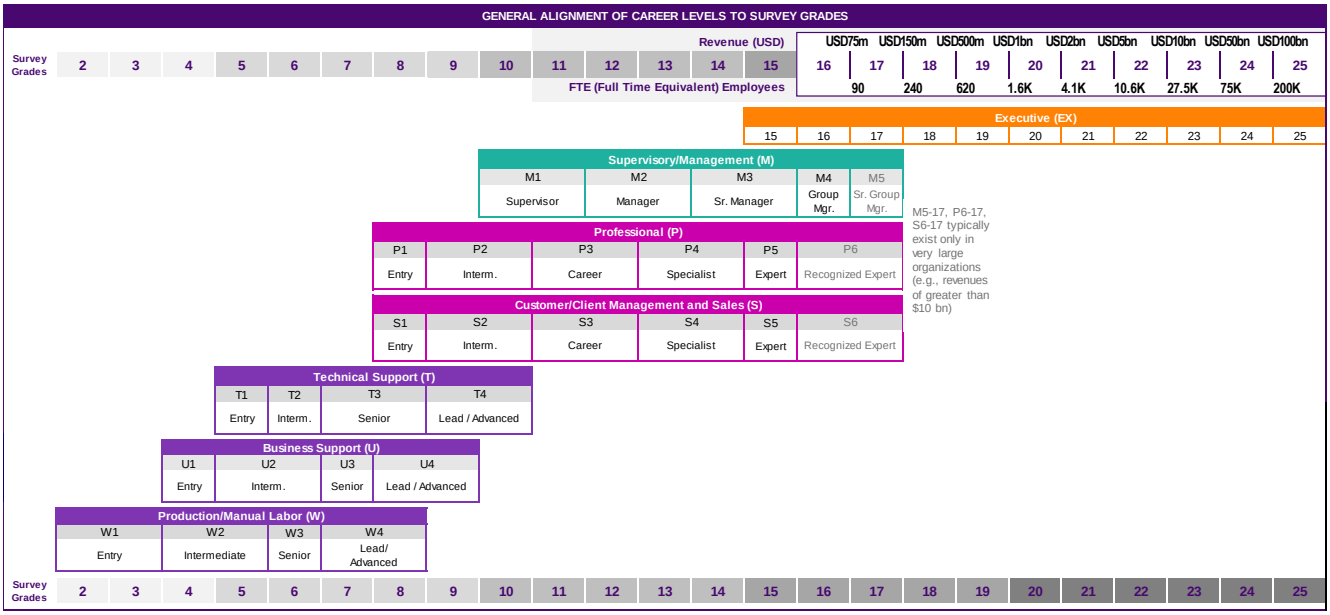
Determine the Survey Grade

Certain Career Levels have Survey Grades which differentiate within a Career Level. Language that highlights the key differences between each of the Survey Grades is provided in the Position Descriptions file. If you are debating between two Survey Grades, choose the lower grade.

General Alignment of Career Levels and Survey Grades

Within each of the Career Bands there are four to six Career Levels. Each Career Band spans six to eleven Survey Grades. The following General Alignment Map of Career Levels and survey grades provides an overview of how survey grades align with Career Levels, without reflecting the impact of organization size.



The following table summarizes the Career Levels and Survey Grades for each Career Band.

Career Bands (Letters)	Career Levels	Representative Survey Grade
Executive (EX)	N/A	15 - 25
Supervisory/Management (M)	M1 - M5	10 - 17
Professional (P)	P1 - P6	08 - 17
Customer/Client Management and Sales (S)	S1 - S6	08 - 17
Technical Support (T)	T1 - T4	05 - 10
Business Support (U)	U1 - U4	04 - 09
Production/Manual Labor (W)	W1 - W4	02 - 08

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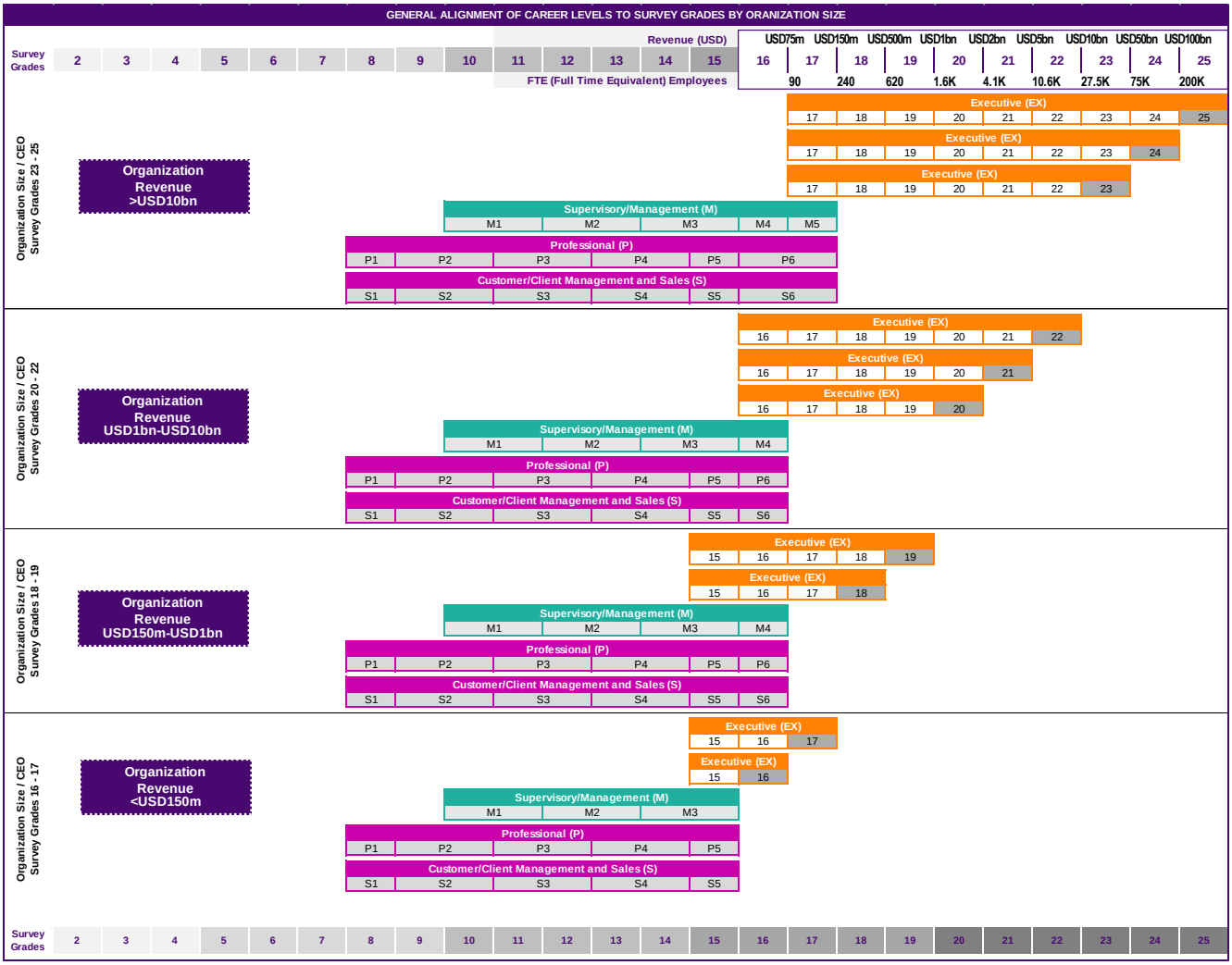
Organization Size Alignment Map

Organization Size Alignment Maps provide distinct alignment maps that display how the organization (also the CEO or Business Unit Head) Survey Grade dictates the availability of Career Levels and Survey Grades for four organization size groups. As shown, larger organizations can match to more Survey Grades in the Executive, Supervisory/Management and Professional Career Bands to reflect the additional levels of management and complexity of technical expertise required to operate their businesses.



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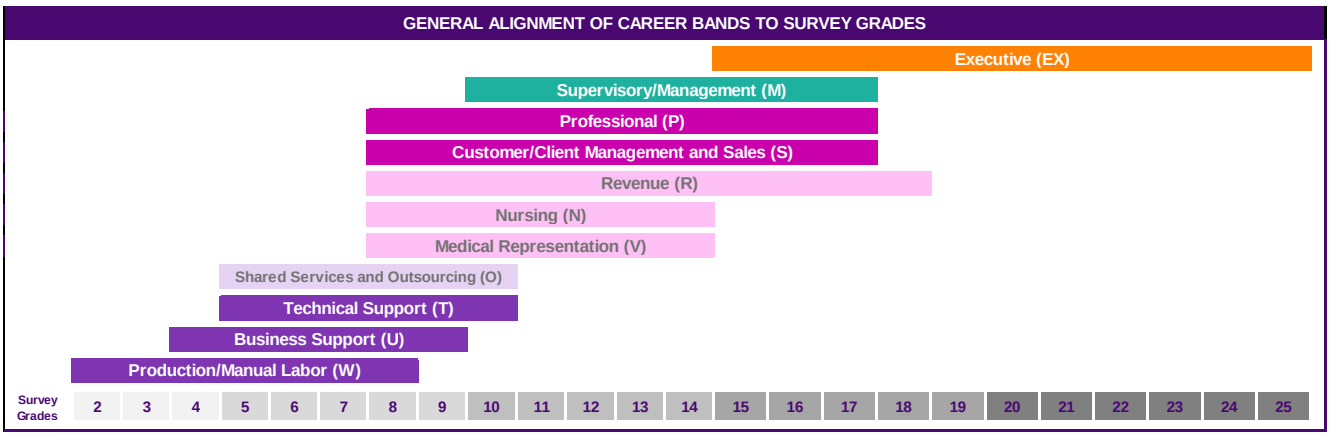
Industry Career Bands and Career Levels

There are several industry-specific career bands (R-Revenue Generating, V-Medical Sales, N-Nursing, O-Outsourcing). They reflect the unique career progression and level of contribution particular to that industry.



The following table summarizes the Industry Career Levels and Survey Grades for each Career Band.

Career Bands (Letters)	Career Levels	Representative Survey Grade
Revenue Generating (R)	R1 - R6	08 - 18
Nursing (N)	N1 - N4	08 - 14
Medical Representation (V)	V1 - V4	08 - 14
Shared Services/Outsourcing (O)	O1 - O4	05 - 10

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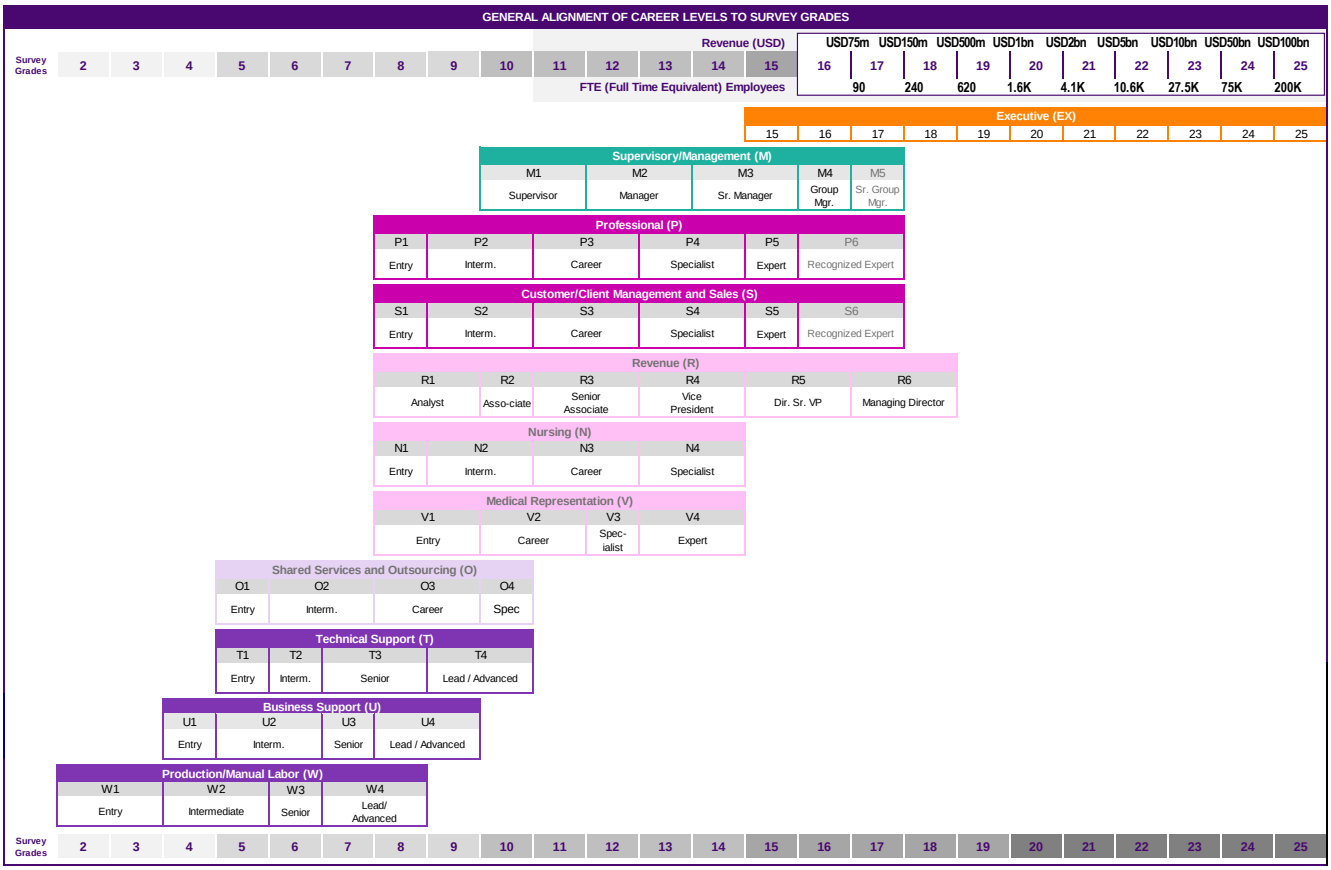
General Alignment of Industry Career Levels and Survey Grades

The following General Alignment Map of Career Levels and Survey Grades provides an overview of how the Industry Career Levels align to the Survey Grades, without reflecting the impact of organization size.



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Align Your Internal Structure to Survey Job Levels

If your organization does not have an established internal structure, skip this section.

The number of levels/grades/bands in your organization may vary from the Career Levels and Survey Grades in the survey. If your organization does not have an established internal structure, skip this subsection and match specific jobs to the Career Bands, Career Levels and Survey Grades.

- If your organization has an internal level, grade or banded structure, you should first compare and align your internal structure to the survey Career Bands, Career Levels and Survey Grades. Mapping your internal structure first saves time.
- Where your internal grades/bands have a mixture of individual contributor/manager/sales jobs, individual jobs should be used to determine the appropriate mapping.
- If your organization has more levels than the number of Survey Grades, you will have to collapse more than one of your levels into one Survey Grade. For example, an organization could have jobs in two levels that correspond to and would be matched to a single Survey Grade.
- If your organization has fewer levels than survey Career Levels and/or Survey Grades, you will have to allocate your jobs between the two applicable Career Levels and/or Survey Grades. For example, if your organization uses a broadband approach, a single band may correspond to more than one survey Career Level or Survey Grade.
- If your organization either maintains a different structure for select Functions or adjusts for certain levels within a Function (e.g., Research and Development, Sales, Technology) note these special circumstances when matching to those Functions.

More granular grades	
Organization Level/Grade	**Survey Level**
X7	P4-14
X6	P4-13
X5	P3-12
X4	P3-11
X3	P2-10
X2	P2-09
X1	P1-08

Same levels as Career levels	
Organization Level/Grade	**Survey Level**
40	P4-14
	P4-13
30	P3-12
	P3-11
20	P2-10
	P2-09
10	P1-08

Wider pay ranges	
Organization Level/Grade	**Survey Level**
B2	P4-14
	P4-13
	P3-12
	P3-11
B1	P2-10
	P2-09
	P1-08

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Survey Job Architecture

Match your organization's jobs to Functions and Disciplines

The survey methodology captures the contents of a job through a Discipline. Disciplines are organized by Function. Functions are "job families", a group of **jobs** that involve similar work and require similar training, skills, knowledge, and expertise. Examples of a Function are: Accounting, Human Resources or Engineering.

Within each function there are a number of specializations or Disciplines. These are sub-families, such as Compensation in the Human Resources Function or Civil Engineering in the Engineering Function.

To match your incumbents job content, identify the appropriate Function then select the Discipline that corresponds to the area of specialization.



How Functions are Organized

Functions are represented by a three-letter code.

- Cross industry functions
  - Functions that begin with the letter "A" are cross industry functions (HR, Marketing)
  - Functions that begin with the letter "C" are functions related to client management and sales (Account Management, Bid Management, Sales (Channel, Direct, Remote)
- Functions that start with other letters
  - Industry-specific but not industry exclusive (e.g., the "T" or "Technology Functions" are also in other surveys besides Tech, Media and Gaming)
- Functions responsible for multiple functions. Examples of such functions are:
  - AFA-Finance spans multiple finance functions (e.g., AFU-Audit, AFT-Financial Analysis and Tax)
  - AIC-Information Technology spans AIT-IT Administration and AID-IT Development
  - AMJ-Sales, Marketing and Business Development spans the three functions

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How Disciplines are Organized

Disciplines have codes that start with three letters which denotes its Function then three numbers. There are four types of Disciplines: Generalist/Multidiscipline, Specialized Disciplines and No Applicable Disciplines within a Function. Here is an example:

Functions	AHR Human Resources	AMK Marketing	CUS Sales Support and Administration	TPD Technology Product Development
Top Executive Discipline	**AHR001** **Top Human Resources Executive**	**AMK001** **Top Marketing Executive**		
Generalist/ Multidiscipline	AHR000 HR Generalist	AMK000 Marketing Generalist	CUS000 Sales Support and Administration Generalist	TPD000 Technology Product Development Generalist
Specialty Disciplines	AHR010 Compensation and Benefits	AMK012 Trade Marketing	CUS010 Sales Training	TPD060 Product Development – Prototypes and Trials
	AHR020 Compensation Generalist	AMK020 Advertising/Marketing Communications	CUS015 Category Management Support	TPD065 Augmented and Virtual Reality Application Development
	AHR060 Benefits	AMK040 Market Research/Intelligence	CUS030 Sales Planning/Forecasting	TPD155 Search Engine Development
	AHR095 Employee Relations	AMK050 Product Management	CUS040 Sales Force Effectiveness	TPD205 Hardware Quality Assurance Testing
	AHR120 Organization Development	AMK110 Digital Marketing Generalist	CUS060 Sales Operations Support	TPD270 Systems Architecture
	AHR122 Workforce Analytics	AMK111 Internet Search Optimization		TPD273 Cloud Computing Architecture
No Applicable Discipline	AHR999 Human Resources - No Applicable Discipline	AMK999 Marketing – No Applicable Discipline	CUS999 Sales Support and Administration – No Applicable Discipline	TPD999 Technology Product Development – No Applicable Discipline

Match your top executives to a Top Executive Discipline:

For select functions, there is a Top Executive Discipline. Match your senior most executive in these functions to this discipline.

- Match the top/senior most executive in a function who has responsibilities that spans the entire organization (“Corporate”) as well as the top/senior most executive in a function who has responsibilities that span a segment, division or region (“Noncorporate”) to a Top Executive Discipline and apply the EX career band
- Match an executive who is not the top/most senior executive to either a Specialized Discipline within the function (Compensation and Benefits) or a Generalist (e.g., HR Generalist) and apply the EX career band

Match your job to the Generalist/Multidiscipline code in the following circumstances:

- Incumbents who perform **more than one** of the specialized Disciplines in the Function as part of their normal responsibilities, OR
- Managers who are responsible for employees in more than one Discipline within that Function.

Note: Some Functions have additional generalist/multidiscipline codes that apply to a subgroup of Disciplines within a Function.

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Match your job to a specialized Discipline code if the incumbent performs **just one** specialized Discipline. Keep in mind, that if you determine 80% or more of the job content is similar to your organization's job, the match may be considered a quality match.

Match to the No Applicable Discipline code (Disciplines with the suffix "999") if the incumbent performs or manages work in a specialized area not found in the survey and/or whose responsibilities cannot be matched to any of the defined disciplines.

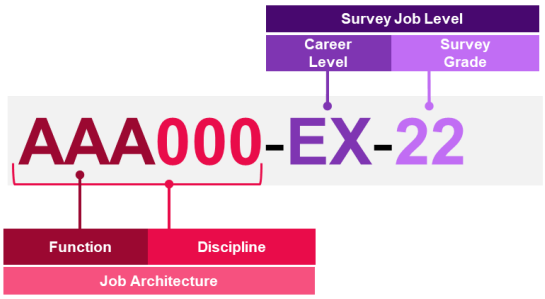
- Note: It is expected that only a few jobs would be categorized as having no applicable discipline. The No Applicable Discipline has two main objectives: 1) to allow for matching within the Function while ensuring the integrity of the generalist and specialized disciplines in the instance there is no appropriate discipline match; 2) to identify new and emerging disciplines to add to the surveys.

Certain surveys also collect an additional level of specificity about a job through the use of a modifier. Where applicable, this is noted in the Position Descriptions file and online Job Catalog.

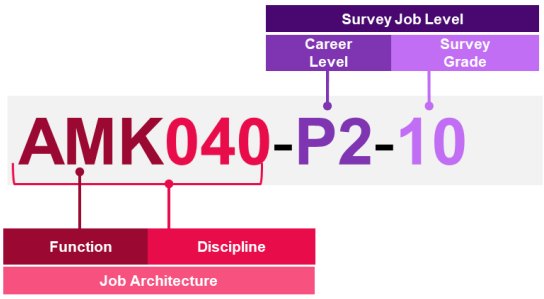
Complete Job Match

Your final job match will have a Function, Discipline, Career Level and Survey Grade.

Chief Executive Officer at Organization ~USD100 million



Market Research/Intelligence - Intermediate Level



After you have matched all your jobs to Functions and Disciplines, review your Career Level and Survey Grade determination to ensure they are consistent across Functions.

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Guidelines for Matching AAB Business Unit Management Executives

Business Unit Management Executives are matched to Top Executive Disciplines for different types of business units and scope. These jobs are all Noncorporate.

	> 15% of Corporate Revenue AND reports to CEO or COO	
	Yes *(Business unit is more than 15% of corporate revenue and job reports to CEO or COO)*	***No*** *(Business unit is NOT more than 15% of corporate revenue and/or job DOES NOT report to CEO or COO)*
Line of Business	AAB001 Segment Head	AAB003 Division Head
Geography	AAB012 Region Head (Multi Country)	AAB020 General/Country Manager

Matching examples:

- Match heads of a large segment to AAB001 Segment Head if segment revenues represents 15% or more of corporate revenue and incumbent reports directly to the CEO or COO.
- Match heads of a geography to AAB012 Region Head (Multi Country) if geography represents 15% or more of corporate revenue and incumbent reports to the CEO or COO.
- Match heads of a small segment or multiple divisions to AAB003 Division Head if revenues represent less than 15% of corporate revenues.
- Match heads of a large segment or division to AAB003 Division Head if segment revenues represents 15% or more of corporate revenue, but incumbent does not report to the CEO or COO.
- Match incumbents responsible for all operations in the home country to AAB003 Division Head if revenues represent less than 15% of corporate revenues.
- Match incumbents who are responsible for only some (not all) operations (e.g., specific segment) within a country or group of countries to AAB003 Division Head.
- Match heads of a geography to AAB020 General/Country Manager if the geography is different from the home country and its revenues represents less than 15% of corporate revenues.

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Statistical Methodology

WTW Rewards Data Intelligence survey reports present data reported by survey participants across countries and regions. The formats and content of report tables are presented consistently around the world. At the same time, each report is designed to provide data relevant to specific data elements, so some of the information may not appear in every report, based on what may be region or country specific. Definitions of Report Data Elements are provided as a separate file for download.

Data Review

In accordance with our objective to publish the highest quality information possible, all data are thoroughly reviewed by survey professionals. For compensation reporting our survey professionals use proprietary data diagnostic programs and statistical modelling techniques. Participants are contacted to confirm data provided, resolve omissions, inconsistencies, or other questionable input.

Data Confidentiality

To ensure confidentiality the descriptive statistics displayed are limited based on sample size. Statistics displayed for each job position within a survey are limited based on sample size. For mainline surveys, statistics for average and median are displayed if there are four or more organizations reporting. The 25th and 75th percentiles are displayed only for samples of five or more. The 10th and 90th percentiles are displayed only for samples of ten or more. Additionally, our reports adhere to anti-trust and competitive legislation requirements at the country level, ensuring compliance where necessary.

U.S. and Canada: Statistics for average and median are displayed if there are five or more reporting organizations. The 25th and 75th percentiles are displayed only for samples of five or more. The 10th and 90th percentiles are displayed only for samples of ten or more.

Türkiye: Surveys will only be run where there are at least 10 participating companies in the survey. A minimum of 10 companies will be required to create a peer group. Statistics for average and median are displayed if there are four or more organizations reporting. The 25th and 75th percentiles are displayed only for samples of five or more. The 10th and 90th percentiles are displayed only for samples of ten or more.

WTW Rewards Data Intelligence maintains the confidentiality of each individual organization's data, and any information published is aggregated so that individual organization data cannot be identified. Under no circumstances will we disclose individually identified data.

Incumbent and Organization-Weighted Statistics

For incumbent-weighted statistics, the compensation and scope figures reported for each incumbent are used to compute the descriptive statistics. No organization's data dominates the results by more than 34 percent in Asia Pacific, Europe, Middle East and Africa and Latin America. No organization's data dominates the results by more than 25 percent in North America.

For organization-weighted (or company-weighted) statistics, one average figure is computed for each organization on each compensation and scope element; descriptive statistics are then computed from these averages. Organization-weighted statistics weigh each participant's input on an equal basis, regardless of the number of incumbents reported.

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Career Level and Survey Grade results

- WTW Rewards Data Intelligence survey reports present data by Career Levels and Survey Grades. The use of Career Level and/or Survey Grade results may vary based on organization structure or data needs.

Benchmarks based on Career Level	Benchmarks based on Survey Grade
• Organizations moving away from granular grades to flatter structures • Organizations with a broad leveling approach • When reviewing results with business leaders/line managers to assess appropriateness of survey matches to organization jobs • Multi-country benchmarking • Looking at jobs across different Career Bands	• Organizations that use GGS (Global Grading Systems) (or survey grades) as basis for pay structure • Organizations with a granular internal hierarchy/ discrete steps • Differentiated view or precise pay rates • Discussions where a factor-based approach is applicable • Full organization view

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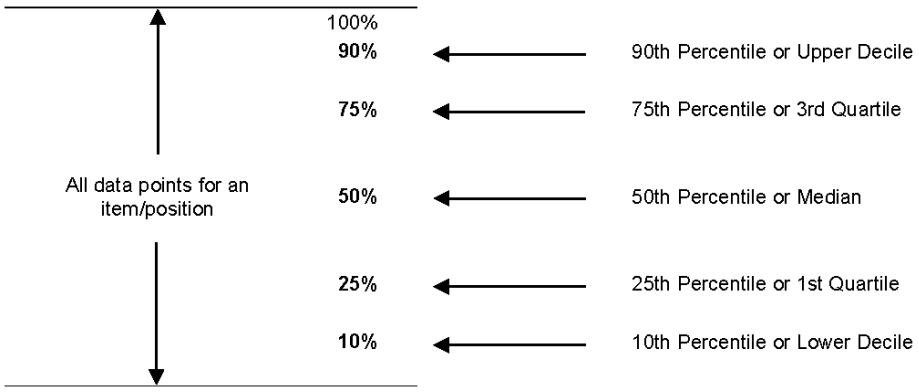
Descriptive Statistics

The descriptive statistics presented in the tables are:

- Average
- 90th Percentile or Upper Decile
- 75th Percentile or 3rd Quartile
- 50th Percentile or Median
- 25th Percentile or 1st Quartile
- 10th Percentile or Lower Decile



Not all statistics will appear in every report.

Average

Indicates the average result obtained when each data point is presented as a unitary weight. In organization-weighted statistics, all of the organizations influence this measure equally, regardless of the number of data points reported.

90th Percentile or Upper Decile

Indicates the result obtained when organizing the gathered data in order of magnitude from the lowest to the highest and then selecting the value that separates the sample in such a way that 10% of the reported data points are above and 90% are below.

75th Percentile or 3rd Quartile

Indicates the result obtained when organizing the gathered data in order of magnitude from the lowest to the highest and then selecting the value that separates the sample in such a way that 25% of the reported data points are above and 75% are below.

50th Percentile or Median

Indicates the result obtained when organizing the gathered data in order of magnitude from the lowest to the highest and then selecting the value that separates the sample in such a way that 50% of the reported data points are above and 50% are below.

25th Percentile or 1st Quartile

Indicates the result obtained when organizing the gathered data in order of magnitude from the lowest to the highest and then selecting the value that separates the sample in such a way that 75% of the reported data points are above and 25% are below.

10th Percentile or Lower Decile

Indicates the result obtained when organizing the gathered data in order of magnitude from the lowest to the highest and then selecting the value that separates the sample in such a way that 90% of the reported data points are above and 10% are below.

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Arraying the Data

It is important to note that each line of data is independently arrayed. For example, the 25th percentile base salary may be $80,000 and the 25th percentile annual incentive may be $6,000. But this does not mean that incumbents earning $80,000 typically have total cash compensation of $86,000. There are two primary reasons that the data presented are independently arrayed. First, it more accurately depicts the range of data submitted to the database. Additionally, this approach protects the confidentiality of each participant's data.

To more accurately reflect incentive practices, the bonus as a percent of base, target bonus percent and long-term incentive statistics shown are based only on receivers.

Composition of Total Compensation

The following text describes the compensation totals used by WTW Rewards Data Intelligence globally and the data elements included in each total. Because compensation programs vary by country, either by statute or custom, only those elements that are relevant to the market are included. In some markets where it may be important to distinguish compensation elements such as specific types of allowances, an expanded version of the elements are collected. All elements are reported as gross amounts prior to any deductions (e.g., tax, social security or salary sacrifice). The following are definitions of the data elements used in the composition of total compensation in WTW surveys.

Base Salary 12 Months: The monthly base salary amount multiplied by 12, independent of the number of months of base salary used to define the annual base salary.

Base Salary: The current full-time equivalent (FTE) annual base salary, including any guaranteed additional fixed payments such as holiday pay and any extra-contractual months required by law, collective agreement or organization practice.

Total Guaranteed Compensation: Sum of annualized Base Salary and Total Fixed Cash Allowances.

Total Fixed Cash Allowances: Sum of all fixed cash allowances (excluding Car Allowances).

Total Annual Compensation: Sum of Total Guaranteed Compensation and Total Annual Incentives.

Total Direct Compensation: Sum of Total Annual Compensation and Long-Term Incentives (e.g., Stock Options, Stock Appreciation Rights, Restricted Stocks, Performance Shares, Deferred Bonus).

Total Rewards: Sum of Total Direct Compensation and Total Value of Benefits.

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Long-Term Valuation Methodology

WTW uses an expected value or grant date fair value for all long-term incentive awards to allow comparisons of LTI awards across companies. The expected value or "grant date fair value" of a grant is the present value of the expected future gains from the grant.

For most participants, the accounting values used for financial reporting and/or disclosures are used for survey purposes. These values reflect "fair values" under ASC 718, International Financial Reporting Standards - IFRS(2) or the equivalent standard under local country GAAP. For each stock option, restricted stock, or other performance award, the accounting value is the value determined by the company and reported to the survey. Values reflect the grant date accounting value per unit of the award and do not include any adjustments for actual or expected award forfeitures. Awards which result in specified cash payments at the conclusion of the performance or vesting period are reported based on the expected payout value of the award.

When accounting values are not as accessible, such as in EMEA, or do not necessarily reflect a reasonable expected value or grant date fair value (e.g., maximum performance plans) a proprietary LTI value is calculated. This value is derived by considering the specific characteristics of the vehicle awarded (i.e., share price volatility, dividend yield) and any applicable performance vesting conditions.

Further details of how the methodology applies to each LTI plan type is outlined below.

Performance plans

For performance plans that have non-stock-based performance criteria, the accounting value is typically target value at grant. If dividends are typically paid, but dividends are not attached to the award, the accounting value reported should reflect this feature.

For performance plans that have stock-based performance criteria (e.g., stock price hurdles or Total Shareholder Return), the accounting value reported should reflect this feature. Plans having stock-based performance criteria are known as "market based" and will typically have an accounting value that is 5 to 20 percent above or below grant value.

When an accounting value is not available, plans with awards expressed as a target number of shares with the potential for the actual vesting number to be higher or lower based on performance levels are assumed to pay out at target i.e. the value is simply the face value of this target number of shares as at the date of grant. For performance plans that limit the payout to a maximum number of shares that may vest to an individual, we apply a discount factor to consider any performance condition which must be achieved in order for the award to vest. This discount factor is country-specific, based on our experience of the average proportion of an award that might typically be expected to vest, based on typical local performance condition calibration. In both cases, if dividends are typically paid, but not attached to the award, the proprietary LTI value is adjusted to reflect this.

Restricted stock

The value of restricted stock is typically the grant value (i.e., the number of shares multiplied by share price) at the date of grant. If dividends are typically paid, but are not attached to the award, the accounting value reported should reflect this feature. When an accounting value is not available, we use the grant value and adjust for dividends if needed.

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Long-Term Valuation Methodology (continued)

Stock options

For stock options, accounting values reported by participants are calculated using an option pricing model. The type of model and the factors used in the model, such as the risk-free interest rate, volatility, and dividend yield, are all determined by the participant for financial reporting purposes. If a stock option has price hurdles, this performance feature should be accounted for in the value reported. The term used in the model should be the expected life of the option, and no other adjustments should be made for vesting or forfeiture. When an accounting value is not available, we calculate an expected value using a binomial lattice model based on input assumptions as set out under "Input assumptions" below. We use an expected life approach when computing the binomial value of the option. This expected life is taken as the mid-point between the vesting period and the term of the option (i.e., for an option with a three-year vesting period and a ten-year life, the expected life is 6.5 years). Where applicable, we apply a discount factor to take into account any performance condition which must be achieved in order for the award to vest. This discount factor is country-specific, based on our experience of the average proportion of an award that might typically be expected to vest, based on typical local performance condition calibration.

Deferred bonus matching plans

We assume that executives seek to maximize their reward opportunity and will therefore elect to defer the maximum amount of bonus allowable. Deferred bonus matching share awards are then valued as performance plan awards.

Please note that deferrals not subject to further performance conditions (i.e., bonus which is already earned) are included as part of the annual bonus and are not valued as part of the long-term incentives.

Co-investment plans

Similar to deferred bonus matching plans, we assume that executives seek to maximize their reward opportunity and will therefore elect to co-invest the maximum amount. Co-investment matching share awards are then valued in the same way as performance plan awards.

Long-term cash bonus

Consistent with other types of long-term incentive award, long-term cash bonuses are valued at the date of grant (not payout). The value represents the target/expected payout level.

Input assumptions

Share price volatility. Share price volatility assumptions have been calculated based on the average actual volatility experienced by each company over the three-year period to 31 December. Where this historic average is likely to be unrepresentative of future volatility levels (i.e., a business restructuring), an assumption based on more detailed analysis is used.

Dividend yield. Dividend yield assumptions have been calculated based on the average actual dividend yield for each company over the one-year period to 31 December. Where this historic average is likely to be unrepresentative of future dividend yield levels, an assumption based on more detailed analysis is used.

Risk-free rate. Risk-free rate assumptions have been calculated based on the yield on a zero-coupon government bond for the country in which the company is listed over the vesting period/expected share option term as at 31 December.

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