Trainer #1

Hello and welcome to our third HR Webinar series for FY15. Thank you for attending. This course is for Customer Services Managers located in the US who supervise US based employees. Many of the concepts that we will cover today will also apply to your non-US employees, but as we have stressed in the prior HR Webinars, please engage local HR for any questions in regards to your employees located outside of the US.

As a matter of housekeeping: we have muted all lines and will un-mute at the end for Q&A. You are welcome to chat a question to “All Participants” at any time during the training and we will make every attempt to answer your question. We will send you a Tip Sheet after today’s session so there is no need for you to take notes.

Let’s get started... [next slide]
Trainer #1

This course is being taught by Shawn DeValle and Lisa Gordon from Corporate Compensation. We also have Christina Platter, HR Representative, running the webinar.

[next slide]
Thank you everyone for joining today.

We will be discussing several compensation topics today including:

Oracle's Compensation Philosophy and Objectives,
Oracle's Total Compensation Components, and
Several of the fundamentals of our compensation systems and their importance – job classification, the global job code table, global career levels and salary ranges.

We will also discuss the general principles of pay decisions, as well as, several specific types of decisions you may need to make as managers. We will review general information about the annual compensation programs and your responsibilities as a manager during these programs. Finally we will review some of the tools and resources available to you.

This presentation is intended to give you a greater understanding of how compensation works at Oracle so you are able to make the best possible decisions when hiring, promoting and rewarding your employees.
Now a quick overview of Oracle’s compensation philosophy and objectives.
Oracle’s Compensation Philosophy and Objectives

Oracle must attract, retain and motivate highly skilled, high performing employees to be successful.

- Provide compensation programs that:
  - Attract and Retain by being Market Competitive
  - Motivate employees to maximize their productivity, but also consider shareholder interests
  - Are legally compliant
  - Are designed to support corporate objectives
- Pay for Performance
  - Company Performance
  - Individual Performance

Oracle is a knowledge company, so attracting, retaining and motivating the right talent is key to Oracle’s success.

Compensation Programs need to be market competitive to attract and retain key talent. We must also motivate employees to maximize their productivity, as well as, consider shareholder interests.

We must be legally compliant whenever and wherever we do business.

In addition to previous points, the compensation programs are also designed to support corporate objectives.

Oracle’s goal is to compensate employees based upon their individual contributions to the Company and Oracle's financial performance.
Now a high level overview of the Components of Total Compensation
This slide shows a summary of the components of Oracle’s total compensation package.

Each component helps achieve different objectives. Having a mix of these components increases the flexibility to meet business needs.
Let’s review some of the total compensation components in more detail.

Base salary is intended to reward an employee’s skills and competencies in their current role. Base salary should also be based on sustained performance and local market rates.

Short term incentives provide a mechanism to reward short-term performance and results. Payouts are intended to vary based on performance.

Examples of Short-term incentives include: commissions, which are tied to individual or team performance against a quota, the Oracle Global Corporate Bonus is a discretionary bonus funded by company performance and is an example of a short-term incentive.
Long term incentives – Stock options and RSUs are intended to be retention vehicles and tie individual rewards to adding value for shareholders. A very small percentage of employees receive stock options or RSUs. However, the Employee Stock Purchase Plan is another way for our employees to accumulate wealth and have a link to shareholder value.

Benefits provide assistance to employees and their families. Benefits can be as much as 30% of total compensation for lower level employees.
Although a competitive compensation package is necessary, it isn’t always about the money.

Managers and employees have different perspectives on what is important to employees. This slide shows the results of a Korn/Ferry International Survey from 2001. This study was conducted by the Center for Effective Organizations at the Marshall School of Business at the University of Southern California. The survey looked at 10 large international technology-intensive corporations.

The study was called “What do employees really want? The perception versus the reality”. One of the key findings was that what the employee reported as most desirable is often different from the manager’s perception of what they feel is important to the employee. This chart shows the disconnect. Managers ranked pay as #1, employees ranked it as #5.

The study was updated in 2010 and employees ranked pay as #4

Other key findings were “pay for organizational performance” was a key retention factor for all age groups, while “job security” was a much more important retention factor for the “over 50” age group than for any other age group. Career advancement was more important for the “under 30” and “31-50” age groups than for the “over 50” age group.
Compensation Systems Fundamentals
In this section we will review some of our compensation system fundamentals. First, we will look at the Global Job Classification process. This process is intended to ensure the correct job code is assigned to each employee.

Job classification is a consistent global framework for job-related information that supports a number of key HR and non-HR processes, as well as management reporting.

The global job table is a key component of the job classification system. There are many system elements that are tied to employees based on their job code.

Managers are responsible for ensuring that employees are in the correct job code.

Assigning an incorrect job code to an employee could cause problems for various processes downstream. We will discuss the impact of an incorrect job code later in this presentation.
To facilitate the job classification process, we use a global job table. Each job is assigned a unique combination of globally defined attributes.

There are 5 core elements to the global job table:

1. The job code which is the unique identifier for the job.

2. The job title which is a brief description of the job – known as the “system title”.

3. The function which describes the general type of work the employee performs. This is not the same as LOB.

4. The specialty area which is a subset of the function and is intended to further identify the work performed.

5. Finally, the career level which is a broad category that indicates increased skill, knowledge, and responsibilities. The higher the career level, the higher the complexity of the job duties.

When a job code is selected, the other core elements are automatically populated globally.
Global career levels are a set of broad categories related to the level a job is performed. These levels indicate where responsibilities, individual contributions and job complexity increase from one job level to the next.

The career level for a job in one organization with the same level of responsibilities and complexity as a job in another organization, will be the same.

The career level structure has 2 paths. Management positions and Non-Management positions which are referred to as Individual Contributors. There is no direct mapping between M-levels and IC-levels. Each career path is considered separate from the other, and transfers or job changes across the paths should be evaluated on a case-by-case basis.

In order to be considered a manager in the US, you must have at least 2 people reporting to you, and your primary responsibility should be that of managing people. For all other countries, only 1 report is necessary. For the individual contributor career path, assignment to the higher levels may be “gated” which means there may be a special approval process before employees can be moved to these levels.

An employee who manages complex projects or contracts, but has no direct reports, should be on the IC career track. The additional complexity of the project or contract may lead to a higher IC career level but should not mean moving them to a Management career level.
Choosing the Correct Job Code

• The Job code selected should be the job that most closely reflects the role in the organization.
• If the job code is incorrect, there could be an impact to the employee's compensation including:
  − Salary range, bonus eligibility, overtime eligibility, and compensation program eligibility.
• In some cases an incorrect job code could impact an offer letter or employment terms for M&A employees or access to manager self service and compensation program tools.

When choosing a job code, you should select the job that most closely reflects the role. It is important to remember that the job code need not be in a specific function just because an employee is in a specific LOB. An example of this is Admin Assistants. Admins have a function of Admin but can be located across the organization.

If the job code is incorrect there could be an impact to the employee’s compensation, including their salary range, bonus eligibility, overtime eligibility and compensation plan eligibility.

In some cases an incorrect job code could impact an offer letter or employment terms especially for M&A employees and could also impact access to manager self service and compensation program tools.

Please contact your HR Manager if you have questions about the classification of any of your employees. You may be asked to provide information on the duties of the job to determine the appropriate job. Your HR Manager will work with Compensation and Legal as necessary.
Let’s review a Scenario on Career level

READ SLIDE ALOUD

Discuss the issue with your HR Manager. Review the role and determine the appropriate career level based on duties & the employee’s background. It could be that the peers the employee is comparing themselves to are not a true comparison. Depending on the situation it may be appropriate to change the career level of the employee. With acquired employees, it is not uncommon to “correct” job codes 12-18 months after the acquisition, because it may take that long for the employee to get settled into the role or for managers to find the right role for the employee.
Salary ranges are a tool to assist managers in making decisions about pay. They provide managers with the range of pay that is considered fair and competitive in the local labor market for a specific job. Oracle’s ranges are intentionally broad to allow managers to differentiate between employees who are new to their roles and still learning, and those who are fully qualified, very experienced and top performers.

Salary ranges are developed at the local country level, since there are market differences from one country to the next, as well as even within-country differences in some cases. For example, jobs in Silicon Valley are paid higher than those in Orlando, FL, so we have a differential in the US for non-HQ locations.
How are Salary Ranges Developed?

- Local compensation teams participate in, and use data from, salary surveys conducted regularly by external consulting companies
- Compensation surveys should only be purchased and participated in by the Global/Regional Compensation Team

We recognize the importance of paying competitively relative to the local market and as a result the global comp team regularly participates in compensation surveys and uses the data from these surveys to develop our salary ranges.

We also maintain relationships with comp professionals at our peer companies and participate on steering committees of survey providers.

It is very important that only the global compensation team submit compensation data for survey participation and purchase. No one outside of global compensation team should be submitting Oracle employee data to 3rd parties.
When participating in surveys, Oracle submits data on what we are paying for certain jobs while always ensuring confidentiality of incumbents.

Our primary sources of data come from highly reputable 3rd party consulting firms who gather data from participants, and compile it to produce reports that keep individual company data confidential. Oracle targets to be competitive against a select list of competitor companies chosen by our board of directors.

Our current select list of companies is noted on this slide. These are the companies the board feels are our biggest competitors for talent – those that we hire from, and lose employees to. It is not an exhaustive list, rather the most prominent companies only, and those that are felt to be the “premier” high tech market sector.

In addition to survey market data, the compensation teams also get data from more informal sources, such as through recruiters or peers in other companies.
Salary ranges are the link between internal and external equity. Jobs that have the same local market value are grouped into the same local grade level, and have the same salary range. There are multiple jobs in each grade, often across different LOBs. Salary ranges are reviewed annually. The salary range structure can be moved as a whole or individual jobs may change grades from year-to-year (up or down) based on the review of market data.

How do we determine the correct placement of an employee in their salary range?

The business climate and salary increase budgets play a key role in how managers are able to position employees within their range.

Other factors to consider when determining an appropriate position in the salary range are:

1. The employee's skills, knowledge, and experience.
2. Position in the range of others in the organization who have similar skill sets for the same role.
3. Sustained performance
4. Tenure in current position – in general, employees who have been in their current role longer tend to be paid higher in the salary range.

Let's review the ideal usage of a salary range.

The minimum of the salary range is the entry level salary for a job.

Employees who are still learning their role, or employees whose contribution is below the standard should be positioned somewhere between the minimum and the 1st quartile.

The midpoint typically reflects the external market rate for an experienced, fully competent and solid performing employee.

The 3rd and 4th quartiles should generally include employees who are top performers, who are ready for promotion or who have a "hot skill".

The maximum is typically the highest salary that should be paid for a job.

As a manager you may not always have the budget to perfectly place all your employees, but we wanted to give you an understanding of the intended usage of the salary range.
An employee’s compa-ratio is the ratio of their full time equivalent base salary to the midpoint of their salary range.

To calculate a compa-ratio simply divide the employee’s salary by the midpoint of their salary range. In this example, an employee with a base salary of $30,000 who is in a job with a range midpoint of $28,000 has a compa-ratio of 107.1. This means that the employee is paid at 107% of the midpoint, or 7% over the midpoint of the range.

Looking at the compa-ratio of employees in different jobs helps you get a sense of their pay relative to each other. This is helpful when you are managing employees doing different kinds of work, at different levels and in different countries or regions within a country.

It is important to remember that not everyone has, nor should they have, the same compa-ratio. The right number for each employee depends on their individual skills, contributions, performance, etc.
Managing Pay Decisions
Managing pay is an art, not a science, and there are various factors to consider. Compensation and benefits offered to employees should be in line with the Oracle local standard for the job. Managers also need to balance external and internal equity, as well as the relevant knowledge, skills, abilities and experience of the employee.

A promotion does not necessarily require a salary increase at the same time, although you should take into consideration the compa-ratio of the employee in the new role if you do promote without an increase. While it is appropriate for a newly promoted employee to fall in the first quartile of the new range, we discourage dry promotions where the employee would fall below the range, because eventually getting the employee appropriately positioned in the range following a promotion without an increase can be quite difficult.

It is important to note that employees must not undertake a new role until all the required approvals have been received.
Rewards should be differentiated by performance which can be a challenge when managing within your budget.

It is important for managers to be open and honest with their employees when it comes to rewards and performance. However, it is equally important that employees know that there are no guarantees.

These principles apply globally but pay rates differ by country.
When recruiting externally for a person who is already in a similar role, who is fully competent, you may have to pay a salary higher than average to attract them. However, don’t forget to consider the other elements that Oracle has to offer, including great benefits, employee training, career development and long term opportunities.

Selecting the correct global career level for the individual’s skill level is key, and beware of recruiting at an artificially low salary, particularly where a candidate comes from a lower paid sector. This may cause equity issues in the future.
In this scenario, we are recruiting someone to fill a role with a salary range of 49,000 to 86,000, and a range midpoint of 68,000. The average salary of the peers on the team is 65,000, but the qualified candidates doing the same job are earning 63,000 to 75,000.

May be required to lure a candidate away from their current job. In this case, we could potentially need to make an offer above the midpoint, and above the peer average just to get the candidate to join Oracle.

While it is possible to make this offer, please keep in mind some of the risks:

1. It may cause pay pressure within the team, and longer tenured employees may be disgruntled because the new hire has a higher salary which could cause employee relations issues and attrition.
2. The performance of the candidate has not been tested – you may be employing an average performing employee at an above average salary.
We touched on this topic in the general principles section but I wanted to review in more detail.

A promotion is typically a move from a job in one career level to a job in a higher career level with greater responsibility and impact on the company’s business.

Promotions aren’t always accompanied by a salary increase. However, if an employee is positioned very low in their current range, or has a salary that is not in line with the peer group in the new role, a promotion without a salary increase could cause internal equity issues, and may even cause the employee to fall below the minimum of the new range.

Therefore, it is strongly recommended that promotions without salary increases do not take place unless the individual's pay is appropriately positioned in the new range and peer group.

Some organizations, promote employee throughout the year, others hold promotions until the salary increase process or focal. In Customer Services, promotions can occur at any time. Typically an employee has been working at the new level for some time before the promotion is requested so in those situations, there is no need to wait for a focal process. If a promo is given outside of the focal process, it can be a dry promotion as long as the current salary is within the new salary range.
A promotion could be considered if there is a business need for a higher level role or an employee is assuming more responsibility in their current role and is ready for promotion.

The biggest factor in determining whether a promotion is appropriate is BUSINESS NEED. Do you have a higher level role that needs to be filled & is this person qualified to fill that role?
Read the slide and do poll.

Best answer is E.

A. Promoting someone simply because they have been around for a while and seem "due" for a promotion, isn’t business need. If the person’s role isn’t changing and you have no need for higher level work to be performed, then a promotion isn’t really a good idea.

B. Is a little tougher. We shouldn’t promote someone just to retain them but we should be sure that we provide development and growth opportunities for employees. If this employee is a top performer or critical to your organization but there is no business need for the next higher level, discuss other opportunities with your manager and HR manager. If you promote but there is no change to the job duties, this may be a short-term answer.

C. Promoting someone already low in their range will potentially lead to bigger problems.

D. In this situation, you should discuss with your HR manager.
For management promotions, span of control should be considered.

Span of control refers to the way relationships are structured between leaders and subordinates. A wide span of control exists when a supervisor oversees numerous subordinates; a narrow span of control exists when a manager oversees few subordinates.
Guiding Principles for Span of Control (SOC)

- Normally, increased complexity, more work variety, and a remote working environment call for smaller spans of control in order to maximize the manager’s level of productivity.
- The number of direct people managed often increases with each layer deeper into the organization, as job complexity decreases and management oversight is not as critical.
- Technology or other organizational systems can often help managers who would normally need a smaller span of control by providing better efficiency in managing information and employees.
- Smaller spans of control often results in more organizational layers.

There isn’t a one-size-fits-all approach to determining the appropriate organizational design/hierarchy. This slide has several of the guiding principles of Span of Control.

Normally, increased complexity, more work variety, and a remote working environment call for smaller spans of control in order to maximize the manager’s level of productivity.

The number of direct people managed often increases with each layer deeper into the organization, as job complexity decreases and management oversight is not as critical.

Technology or other organizational systems can often help managers who would normally need a smaller span of control by providing better efficiency in managing information and employees.

Smaller spans of control often results in more organizational layers.

The spans may vary across divisions, business units and/or functional groups based on differences in the business drivers.

A general guideline for moderately complex teams is a 1:8 ratio (1 manager to 8 employees). This ratio can increase as high as 1:17, depending upon the type of work performed in the team, as well as the level of managerial responsibility.
International Transfers

- A cross border transfer is a permanent move from one country to another. It is NOT an assignment.
- You should pay appropriately in the new country. Do NOT simply transfer at the same salary converted to the new currency.
- Pay levels for the same job can vary widely from country to country even where currency is the same. In Europe several countries use the Euro but have different salary ranges.

A cross border transfer is a permanent move from one country to another. It is NOT an assignment.

You should pay appropriately in the new country. Do NOT simply transfer at the same salary converted to the new currency.

Pay levels for the same job can vary widely from country to country even where currency is the same. In Europe several countries use the Euro but have different salary ranges which are based on the local labor market.
To determine appropriate salaries for international transfers transferring to the same position in a new country use the employee’s current compa-ratio and keep it constant in the salary range of the new country.

- This methodology places the salary at the same position in range in the new country as in the old country
- If employee’s current compa-ratio is extremely high or extremely low it may be appropriate to use the new peer group to place the salary appropriately
- Do not simply convert the current salary to the new currency
- Generally this type of transfer is a lateral move with no change in job level
- If transfer is into a completely different job family, then determine salary as if a new hire

Comp-a-ratio = current salary / midpoint of salary range
The salary increase review process is the most common time for promoting and giving base salary increases to employees. You should use your salary increase budget wisely and first recognize your top performers and those employees who were promoted without an increase at some other point during the year. You should also use the salary increase process to address issues where differences in salary are not justified on the grounds of knowledge, skills, experience or some other measurable factor. A measurable could include size of quota, size or complexity of a project, or span of control.
Let’s review a Scenario on an internal transfer

**READ SLIDE ALOUD**

The potential issues here are internal transfers are typically lateral – salary and career level. Focus on the business need & the level of contribution they will make in the new role! If the person’s background is such that a promotion is reasonable, a strong justification will be needed to get it approved.

Don’t ever make promises prior to getting final approval from BOD office of approvals. You may review the package that you intend to request, but make it clear that it is pending final approval.
Recap

- Each situation should be reviewed on a case-by-case basis but the principles should be applied as consistently as possible.
- There are no absolute right or wrong or “one size fits all” answers.
- Look at the whole picture, not just the position in the salary grade.
  - Internal equity
  - Average salaries
  - Skills, Knowledge, Competencies, etc.
- Reasons for the decision should be documented.
- The salary and benefits should be set correctly for the new position.
- The increase/change in status should not be backdated.

It is important to remember that compensation decisions are made on a case-by-case basis and many pieces of information need to be considered in each instance. There is not a “one size fits all” solution for managing pay. As we have reviewed, you should look at the whole picture when making a pay decision, including internal equity, average salaries within the group, as well as the knowledge, skills and competencies of the employee.

You should document the information you used to make your decision. The salary and benefits should be set correctly for the position.

The increase or job change should not be backdated.
Compensation Programs
Global Compensation Programs

- Annual Stock Program
- Global Corporate Bonus
- Sales and Non-Sales Salary Increases
- Workforce Compensation Replaces Compensation Workbench

There are several compensation programs that you may be asked to make recommendations for your employees. Each program has a different eligibility criteria so not all employees are eligible for all programs.

Currently these programs are run at separate times. Planning for the Stock program typically occurs in the May timeframe with final approval of the stock awards at the end of June or early July.

The Corporate Bonus planning starts after the fiscal year end earnings announcement which typically happens the 3rd week of June. Payouts are typically the August 31 paycheck in the US.

The Sales Salary increase process is for employees in sales and pre-sales jobs only. This process typically occurs so recommendations can be processed so any increases can be included in incentive plan documents for the new fiscal year.

The Non-Sales Salary Increase process is for all other employees. The timing of this process varies. In 2014, the planning for increases occurred in September and the increases were effective November 16.

We have used Compensation Workbench (CWB) in the past to make recommendations for all the compensation programs. Workforce Compensation will replace CWB this year. Workforce Compensation also referred to as Fusion Workforce Compensation (FWC) is the tool we are currently selling as part of our HCM product.
What is Workforce Compensation?

WC is an Oracle Self-Service Application for managing compensation processes and is very similar to CWB. However, it has more flexibility than CWB. The new tool allows you to model and allocate budgets, publish or pass down budgets to managers below you, rate and/or rank employees, make stock, bonus and salary recommendations, review recommendations submitted by your subordinate managers and then submit recommendations for your entire organization to your manager.

You can also view historical compensation information and download employees information and work off-line.

Training materials are currently being developed and will be available for the rollout of the stock process.
Here are some basics for all programs.

When budgets are approved they are communicated to the LOB Heads and HR.

Each LOB may determine their own strategy or method for allocation. In customer services the stock budget is not usually cascaded very far down in the organization so it is not unusual for you not to receive a budget for this program.

Corp comp establishes a corporate timeline necessary to meet payroll or comp committee deadlines. Each LOB may develop an internal timeline in order to review and approve recommendations and meet the corporate deadlines. Your manager will communicate any timeline information for your group.

Eligibility is reviewed on an annual basis. Some changes may occur so review the eligibility document carefully.

M&A eligibility is dependent on the agreement made at the time of the acquisition. Eligibility for each current fiscal year M&A is listed on the eligibility document.
The WC worksheet is pre-populated with eligible employees and eligible salaries based on the eligibility guidelines. It is your responsibility to check the data for accuracy.

Awards should not be communicated until BOD approval has been received.

It is very important that you check WC before you communicate just in case your recommendations were changed during the approval process.

Always communicate bonus and salary increase amounts in local currency since exchange rates can fluctuate.
There are differences between the programs. Here are some of them:

The stock budget is a fixed number of shares. This number will not vary if you add or delete employees from your worksheet. Bonus and salary increase budgets are based on eligible salaries and budgets do change when you add or delete employees. Be sure to move employees with caution.

The stock budget is expressed in # of options, the budget for bonus and salary increases is expressed in $s.

Remember eligibility is different for all programs. Stock eligibility is based on the number of employees in a country and tax regulations.
In a self service organization like Oracle, there are many resources available to educate you on making compensation decisions.

Your manager should be your number 1 resource for compensation-related discussions. They can give you direction about how compensation decisions are made by your LOB and any specific strategies on how they want to allocate any budget pools.

Another important resource for you is your HR manager. You can identify your HR manager by checking your ARIA page.

Oracle also has plenty of online resources available to you. There is a wealth of information available through the global HR website and through HRMS applications like Manager Self Service (often referred to as MEE), Workforce Compensation (WC) and Information Workbench (often referred to as IWB).

Compensation Workbench was used for the compensation processes before Workforce Compensation. There are still manager comp training modules available in CWB. In IWB you will find job and salary information and history for all employees within your organization. We will talk more about IWB on the next slide.

On the HR Global Website you will find the country HR sites, global compensation information, employee handbooks and global policies such as code of ethics and Business Conduct.
Information Workbench (IWB)

- Main View options:
  - Salary
  - Job Information
  - Sales Salary
  - Total Compensation (summarized - Rolling 12 months)
  - US hours worked - great tool to track overtime hours
- Filters:
  - All employees
  - Direct employees
  - By team
  - Per country

Information Workbench is accessed via your Compensation Workbench responsibility. IWB is a tool available to assist you in monitoring all compensation related information pertaining to your employees. In addition to base salary history, bonus history, job history and salary range data, IWB enables you to track overtime and exception pay history for US employees in your hierarchy. Except for stock history, the data is refreshed every month.

The main view options that you will find on Information Workbench are salary, job information, and sales salary. But you will also be able to find a summarized total compensation overview of your employees. The overview will show what base and variable compensation your employees have received in the last 12 months.

If you want to view specific sections of your organization, there are filters available in Information Workbench. You may filter by country or direct report team, or you may choose to view just your direct employees or all employees who report up to you.
Trainer #2

We have covered Compensation at Oracle. Some of you may ask “How do I know who to contact in HR to assist me?”

Your HR Team is identified in ARIA
1) Go to ARIA and enter your employee’s name
2) Scroll down to the “Additional Information” section and you will see: HR Representative and HR Manager.

As mentioned, this course is specific to your US employees. If you have questions regarding your employees outside the US, please contact local HR. You would find exactly the same way in ARIA.

[next slide]
Trainer #2

This slide shows the difference between your HR Representative and your HR Manager. I will pause for a moment so that you can read as we want you to know who to call depending on your question or issue.

[next slide]
Chat Question: Based on what you learned today, what is one thing that you will do differently?

[Please chat to “All Participants”]

[next slide]
Trainer #2

Thank you for attending today’s training session. We’ve covered a lot of material today and we hope you found it valuable. Please watch for future webinars.

We have posted a link to a survey as we would like your feedback. Please also include any subjects you would like to see covered in future HR Webinars. We will also email you a Tip Sheet covering all of the topics that we discussed today.

[next slide]
Trainer #2

Any questions?