SOUTHWEST WEST CENTRAL SERVICE COOPERATIVE
SWWC
Education & Administrative Resources

PERSONNEL POLICIES
PROGRAM SPECIALIST 2026-27

I. **DEFINITIONS:** These policies apply to SWWC Program Specialists.

II. **TERMS OF EMPLOYMENT:** Staff shall be employed by letter of assignment. Any terms in these personnel policies which are not specifically modified by the letter of assignment shall be considered governing.

To the extent permitted by budget limitations of specific programs or positions, program specialists shall be placed on the current salary schedule. The executive director shall have the discretion of resolving ambiguities, of determining budget restrictions, and of salary placement which exceeds the schedule.

III. **INTRODUCTORY PERIOD:** Program specialists shall serve a one-year introductory period. During this introductory period, such program specialists may be terminated at any time for any reason.

IV. **RESIGNATION:** SWWC prefers that program specialists give notice at least 30 days in advance of resignation.

V. **TERMINATION:** Program specialists may be terminated with 60 days' prior written notice, except that only 30 days' written notice is required if funding is withdrawn, reduced, or denied. SWWC reserves the right to terminate a program specialist for just cause.

VI. **SUSPENSION:**

A. **Without Pay:** An employee may be suspended without pay for good and sufficient reasons.

B. **Notice and Hearing:** Suspension shall take effect upon written notification from the executive director to the employee, stating the grounds for suspension together with a statement that the employee may make written request for a hearing before the Board to review the suspension within five days after receipt of such notification. If no hearing is requested within such five-day period, it shall be deemed acquiescence by the employee to the suspension. If after a hearing before the Board the suspension is reversed and set aside, the employee shall be reinstated and compensated for salary loss during the period of the suspension. However, should the decision of the Board, after said hearing, be to uphold the suspension, the employee shall have the right to invoke the grievance procedures.

C. **Effective Date:** The suspension shall take effect upon receipt by the employee of the written notice of suspension or shall take effect as otherwise indicated in the written notice of suspension. The suspension shall continue in effect for the time period provided in the written notice or as otherwise decided by the Board, but not to exceed a period of 30 working days.

VII. **GRIEVANCE PROCEDURE:** The grievance procedure described in the most current master agreement between SWWC and certified staff shall apply to employees covered by these Board policies. A grievant may not, however, pursue the grievance beyond the Board level. The decision by the Board shall be final.

VIII. **FRINGE BENEFITS:** The right to fringe benefits as described in this section is limited to school-based employees working 150 days or more or fiscal year employees working 3/4-time or more. Full-time equivalency for fiscal year employee is 260 days. Full-time equivalency for school-based employees is 185 days. Sick leave and holidays shall not be paid when the sickness or holiday occurs at a time the employee would not normally be at work for pay.

A. **Holidays:** Fiscal year employees who work ¾ time or more shall receive the following paid holidays when they fall within the normal employment term: Independence Day, Labor Day, Thanksgiving (Thursday and Friday), Christmas Day, New Year's Day, Memorial Day, Juneteenth, and two floating holidays that may be used at any time throughout the designated year.

B. **Annual Leave:** Hourly fiscal year employees assigned to The READY Clinics, that work 40 hours per week, shall receive two weeks of annual leave. Those that work between 30 hours per week and 40 hours per week will have this leave prorated accordingly. Guidance on when this leave can be used will be determined by the Scheduling and Attendance Procedures within The READY Clinic. Those that work under 30 hours per week will not receive annual leave.

All other fiscal year employees shall receive three weeks of annual leave for the first year of employment and four weeks thereafter.

C. **Leave of Absence:**

1. **Sick Leave** with pay shall be provided when an employee is too sick to work. A doctor's certificate may be required for leaves of three or more days. Employees who are benefits eligible shall accrue one day (8 hours) per full month of employment. Sick leave will accumulate at the rate of 10 days per year of full-time employment with a cumulative ceiling of 120 days (960 hours). Upon termination of employment, unused sick leave will not be paid in cash. Abuse of sick leave may result in dismissal.

2. **Personal Leave** of up to two days per year in order to conduct business of a personal nature that cannot be conducted during vacations, holidays, or weekends. The reason for the leave must be stated to the supervisor and must be approved in advance of the leave. Personal leave shall not normally be granted before or after a holiday or vacation.

   Unused personal leave: will be added to the employee's final paycheck at the rate of $75 per day.

3. **Bereavement Leave** of up to five days per circumstance may be granted from accumulated sick leave for death in the program specialist's immediate family. The specific amount of leave allowed is subject to the discretion of the executive director depending upon the circumstances.

   Immediate family is defined as the program specialist's spouse, child, parent, brother, sister, spouse's parent, grandparent, or other relative living in the same household as the program specialist.

   It is recognized that in some unique circumstances, other situations may be considered for bereavement leave. Under these special circumstances, a request may be made to the executive director for bereavement leave consideration only after personal leave has been exhausted. Each of these circumstances will be handled on a case-by-case basis with the decision by the executive director being final.

4. **Jury Leave** will be granted to program specialists who are required to serve. Employees may elect to either use annual leave and keep the daily jury stipend or fulfill their jury duty on SWWC time and turn the stipend over to SWWC.

D. **Group Insurance:** The following group insurances on the SWWC group plan shall be provided each eligible employee:

1. **Long-Term Disability Insurance** shall be paid by SWWC.

2. **Term Life Insurance** with a face value of $175,000 shall be paid by SWWC.

3. **Single or Family Group Health Insurance** shall be provided by SWWC as indicated below. The selection of the insurance carrier and policy shall be made by SWWC as provided by law. The selected group health and hospitalization plan must be in compliance with the PPACA.

   Section 1. Employees shall be required to enroll in the SWWC health insurance; the only exception is an eligible waiver for other group coverage.

   Section 2. Eligibility: School-based employees must work 150 days or more and fiscal year employees must work ¾-time or more per year to be eligible for the insurance benefit. The SWWC contribution for insurance will not be pro-rated.

4. **Establishment of VEBA with Health Reimbursement Arrangement For Active Employees**

   Section 1. Establishment of VEBA: Effective July 1, 2004, SWWC Service Cooperative shall make available a health insurance plan with a corresponding VEBA to all qualified bargaining unit members who exercise their option to enroll in the high deductible health insurance program offered in Section 5. Employer and employees assent to, and ratify, the appointment of the trustee and plan administrator for the VEBA Plan and Trust. It is intended that this arrangement constitute a Voluntary Employees' Beneficiary Association under Section 501(c)(9) of the Internal Revenue Code.

   The employer will specify in the Adoption Agreement for the VEBA Plan document, before the first day of the Flexible Spending Account (Section 125) plan year, that eligible health expenses will be paid from the FSA first, until an individual's FSA account is exhausted, and from the VEBA Plan second.

   The VEBA plan year will begin and end on the same dates as the high deductible health insurance program offered in Section 5.

   Section 2. Benefits Provided Through the VEBA: SWWC shall provide the following welfare benefit arrangement through the VEBA Plan.

   A health reimbursement arrangement for active employees described in summary is available on the Employee Portal.

   Section 3. Administration Fees: Administration Fees are determined by the medical savings account administrator. The interest rates on cash deposits is available by request from SWWC. The interest rates on cash deposits may be increased or decreased by the medical savings account administrator from time to time to reflect market conditions. Employees shall have administrative fees allocable to their individual VEBA account deducted from their paycheck. Administrative Fees are subject to change from time to time.

   Administration fees allocable to individual accounts of current employees who have accrued a balance in the VEBA Plan but change coverage, so that they are no longer entitled to employer contributions, shall be paid from individual accounts. Administration fees allocable to the individual accounts of former employees shall be paid from individual accounts. Administration fees allocable to the individual accounts of retirees shall be paid from individual accounts. If the VEBA Plan is terminated or if Employer Contributions cease by agreement between the parties, and account balances Administration and Investment fees shall be paid from individual accounts.

   Section 4. Employer Contributions to the Health Reimbursement Arrangement for Active Employees: SWWC will make an annual contribution to individual accounts under the health

reimbursement arrangement for qualifying bargaining unit members. Any excess employer contribution will be placed in the VEBA for VEBA eligible employees

The contribution will be made on the first of each month over the VEBA Plan year. If a participant in the VEBA Plan is entitled to receive an annual contribution that is prorated on a monthly basis over the VEBA Plan year, and the participant incurs one or more claims for an eligible health expense that exceeds the participant's account balance in the VEBA Plan, the employer shall, at the participant's request, accelerate its prorated contribution for that year to the extent necessary to reimburse the participant for the claim. The total contribution for such a participant shall in no event exceed the contribution to which he or she was originally entitled to for that year.

If a qualified bargaining unit member enters the VEBA Plan as a participant on a date after the first day of the VEBA Plan year, the employer shall prorate the amount of the employer contribution to reflect the late entry.

All contributions on behalf of a VEBA Plan participant shall cease on the date the participant is no longer covered under the high deductible health plan in Section 5 below. If participant dies without a spouse or legal dependent for federal tax purposes, and to the extent required to protect the tax status of the health reimbursement arrangement, amounts remaining in the participant's account shall be forfeited and applied to reduce administrative expenses or future Employer contributions to the Plan.

Section 5. High Deductible Health Plan: SWWC shall make available a high deductible health plan described in summary and available on the Employee Portal or by request from SWWC to all qualified bargaining unit members who elect to participate in said plan. With respect to qualifying bargaining unit members, SWWC shall contribute;

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$11,515.34 towards the annual premium cost for single group health coverage, or

$25,661.87 towards the annual premium cost for family group health coverage.

5. Establishment of HSA For Active Employees

Section 1. Introduction. Southwest West Central Service Cooperative ("Employer") has adopted this personnel policy to communicate the availability of a Health Savings Account ("HSA") arrangement for eligible employees who are not part of a collective bargaining group. The policies and procedures outlined below do not create and are not intended to create any contractual rights or duties and will be applied at employer's discretion. Employer may amend or terminate this policy at any time and may amend or terminate any benefit or program described below.

Section 2. Eligibility. You may be eligible to establish and contribute to an HSA under this arrangement if you meet the following requirements:

a. You must be eligible for and enrolled in a high deductible health plan ("HDHP) established by Employer and described in Section 223 of the Internal Revenue Code ("Code").

b. You may not be enrolled in or covered by any health plan that is not a high deductible health plan ("Disqualifying Coverage"). For this purpose, disqualifying coverage includes coverage under (1) a general health flexible spending arrangement (a "health FSA") that is part of a cafeteria plan under Section 125 of the Code and that is made available through the employer or through the employer of a spouse or dependent, (2) coverage under a

group health plan that is not an HDHP, including coverage made available through the employer or through the employer of a spouse or dependent, (3) coverage under a health reimbursement arrangement (an "HRA"), including coverage through the Minnesota Service Cooperative VEBA Plan (the "VEBA"), whether offered through the employer or through the employer of a spouse or dependent, and coverage under Medicare, Medicaid, TRICARE, or any other health plan that is not a HDHP.

c. You cannot be claimed as a dependent by another taxpayer (other than your spouse) on his or her individual income tax return.

Your employer may facilitate your participation in an HSA arrangement, and it may make or allow contributions to your HSA through its Section 125 cafeteria plan. But your employer is not responsible for determining whether you are eligible to establish or contribute to an HSA. Once your HSA is established, it belongs to you. You have sole control and are exclusively responsible for your HSA.

Individual situations vary, and the tax rules governing HSAs can sometimes be complex. Refer to IRS publication 969, "Health Savings Accounts and Other Tax Favored Health Plans," for information about special rules that affect contributions to your HSA. You may download a copy of this publication from www.irs.gov . The publication is also available by calling 1-800-829-3676. Employer is unable to respond to individual tax questions, and you should consult with a tax professional if necessary.

Caution: Your HSA is designed to help you pay for medical expenses that are not covered by insurance. If you do not save money in your HSA, and you incur medical expenses, you may be required to pay for those expenses with after-tax dollars from your own personal funds.

Medical care providers may collect unpaid bills like any other creditor. We strongly recommend that you fund your HSA through payroll contributions up to the maximum permitted by law. If you do not use these savings in the first year, they will continue to grow like any other savings and will help you pay for medical expenses in the future.

Section 3. High Deductible Health Plan. Employer shall make a HDHP plan available to eligible employees effective July 1, 2009 (the "Effective Date"). The HDHP is described in summary and available on the Employee Portal or by request from the SWWC. See the HDHP summary to determine if you are eligible to participate in the HDHP. If you are not eligible for and enrolled in the HDHP, you are not eligible to participate in the HSA arrangement. With respect to eligible employees who enroll in the HDHP, employer shall contribute towards the annual premium for group health coverage as follows:

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$11,515.34 annually for each qualified employee who elects single coverage under the group health plan; or

$25,661.87 annually for each qualified employee who elects family coverage under the group health plan.

Deductibles and out-of-pocket maximums under the HDHP are indexed for inflation and will increase on annual basis under a predetermined formula. Employer may modify their contribution towards premiums at any time.

Section 4. Health Savings Accounts. Employer shall designate a custodian to receive contributions to health savings accounts ("HSAs"), as defined in Section 223 of the Code. Eligible employees who enroll in the HDHP, and who are otherwise eligible to contribute to an HSA, may contribute and receive employer contributions to an HSA through the employer's

cafeteria plan under Section 125 of the Code. The employer is only required to make or forward contributions to the HSA custodian it designates. Information on the HSA custodian is available on the Employee Portal or by request from SWWC.

The decision to establish an HSA with the custodian selected by employer is completely voluntary. Employer may not: (i) limit the ability of employees to move funds to another HSA beyond restrictions imposed by the Code; (ii) impose conditions on utilization of HSA funds beyond those permitted under the Code; (iii) make or influence the investment decisions with respect to funds contributed to an HSA; (iv) represent that the HSA is part of an employee welfare benefit plan established or maintained by the employer; or (v) receive any payment or compensation in connection with the HSA.

To facilitate the timely establishment of HSAs (and ensure that medical expenses incurred after the effective date are eligible for reimbursement), Employer may establish and contribute to HSAs as of the effective date for all eligible employees who enroll in the HDHP and who indicate their intent to participate in the HSA arrangement ("HSA-eligible employee(s)"). No funds shall be distributed from an HSA, however, until employees complete, sign, and return an enrollment application and HSA custodial agreement, and such agreement is approved by the HSA custodian. Employer makes no representation as to the date that your HSA will be treated as established by the IRS, and recommends that you complete, sign, and return an enrollment application on or before the effective date.

Any excess employer contribution will be placed in the HSA of HSA eligible employees. The employer is entitled to rely on any statement by employees that they are eligible for an HSA. However, the employer shall not make or forward any contribution to an HSA if the employer has actual knowledge that that the employee is not eligible to contribute to an HSA.

The contribution will be made on a semi-monthly basis over the HDHP plan year. If you are an HSA-eligible employee and entitled to receive annual contributions that are prorated on a monthly basis over the HDHP plan year, and if you or your spouse or dependent incurs one or more claims for eligible health expenses that exceed the your account balance in the HSA and are not covered by other insurance, the employer may, at your request, accelerate its prorated contribution for that year to the extent necessary to reimburse you for the claim, but not exceeding the annual contribution described above.

If HSA-eligible employees enters the HDHP as a participant on a date after the first day of the HDHP plan year, the employer shall prorate the amount of the employer contribution to reflect the late entry.

All contributions to an individual's HSA shall cease on the date he or she becomes ineligible to receive contributions to an HSA for any reason. Employer is not responsible for monitoring when and whether an employee becomes ineligible for this purpose.

Section 5. Payment of Administrative Fee. All administrative fees allocable to individual HSAs current and former employees shall be paid from the HSA of that employee.

Section 6. Coordination with other Coverage.

a. General Rule. No contributions will be made to HSAs of employees who have other coverage through the employer that is disqualifying coverage.

b. Coordination with VEBA. If an employee is a current or former participant in the Minnesota Service Cooperative VEBA Plan (the "VEBA"), and if he or she wishes to enroll in the HDHP and make or receive contributions to an HSA, then prior to the beginning of the VEBA plan year, the individual shall elect a coverage option under the VEBA that limits

payment or reimbursement from the VEBA to vision care, dental care, preventive care (as defined in Code section 223(c)) or eligible health expenses incurred after he or she satisfies the applicable minimum deductible for self-only or family coverage described in Code Section 223(c), as applicable, and as adjusted for changes in cost-of-living under Code Section 223(g) ("Limited Purpose Coverage").

c. Coordination with Health FSA. If an employee participates in a health FSA of the Employer, and if he or she wishes to enroll in the HDHP and make or receive contributions to an HSA, then prior to the beginning of the health FSA plan year, the individual shall decline coverage under the health FSA for the plan year or shall elect limited purpose coverage under the health FSA for that year.

d. Ordering Rule. If an employee is enrolled in limited purpose coverage under a health FSA, and if the employer so provides in the adoption agreement for VEBA, medical expenses that are eligible for reimbursement under the limited purpose coverage option of the health FSA shall be paid from the health FSA first, before any amount is payable from the VEBA, until the individual's health FSA account is exhausted.

If an employee is enrolled in limited purpose coverage under the VEBA, and to the extent applicable has exhausted any coverage in his or her health FSA, medical expenses that are eligible for reimbursement under the limited purpose coverage option of the VEBA shall be paid from the VEBA next, until the individual's account in VEBA is exhausted.

Medical expenses that are not eligible for reimbursement from the health FSA or the VEBA, either because they are not limited purpose coverage or because the health FSA or VEBA has been exhausted, will be reimbursed from the HSA last.

You are free to withdraw amounts from your HSA at any time, although distributions will be subject to income taxes (and penalties, if you are younger than age 65), unless they are used to reimburse medical expenses that are not reimbursed through other coverage.

6. Employer-Sponsored Group Medicare Supplemental Insurance for Employees and Dependents.

Section 1. Introduction. Employer has adopted this personnel policy to communicate the availability of Medicare supplemental insurance for certain former employees and dependents. The policies and procedures outlined below do not create and are not intended to create any contractual rights or duties and will be applied at Employer's discretion. Employer may amend or terminate this policy at any time, including before, during and after your termination of employment or retirement.

Section 2. Coverage and Effective Date. Effective January 1, 2010 (the "Effective Date"), Employer shall make available one or more group Medicare supplemental health insurance policies for hospital, medical and prescription drug coverage ("Medicare Supplemental Insurance). The Medicare Supplemental Insurance is described in summary and is available on the Employee Portal or by request from SWWC.

Section 3. Eligibility. Medicare Supplemental Insurance is only available to former employees and dependents of former employees if the former employee or dependent is (1) eligible for and enrolled in Medicare (including Parts A, B, and D, as may be required by the terms of the supplemental coverage selected by the individual) and is (2) entitled under Minnesota law to continue indefinitely in employer-sponsored group health insurance. For this purpose, a "dependent" has the same meaning as under the Employer's group health plan for active employees, and a former employee may receive dependent coverage only if the employee received dependent coverage immediately before leaving employment.

In addition, such former employees and dependents (hereafter, "Eligible Individuals") must fall within one or more of the classifications described below.

Voluntary Coverage. The following Eligible Individuals may voluntarily elect coverage under a Medicare Supplement policy in lieu of other coverage available through the Employer:

(1) Former employees who have not yet attained age 65, but who are entitled to Medicare because of disability;

(2) Dependents of former employees who are entitled to Medicare because of disability.

Exclusive Coverage Available for Former Employees and Dependents age 65 or older. The Medicare Supplemental Insurance described herein is the sole and exclusive coverage option provided by the Employer for the following individuals:

(1) Former employees who have attained age 65 or older; and

(2) Dependents of former employees when both the dependent and the former employee are age 65 or older.

End-Stage Renal Disease (ESRD). Notwithstanding the foregoing, individuals with ESRD shall not be eligible for Medicare Supplemental Insurance during the first 30 months of the individual's ESRD-based Medicare eligibility or entitlement, unless the individual was entitled to Medicare due to age or disability on a primary basis at the time he or she becomes eligible for ESRD-based Medicare.

Section 4. Contributions. Eligible Individuals shall pay 100% of the cost of coverage under the Employer's Medicare Supplemental Insurance. Premiums are subject to change on an annual basis. The Employer may discontinue coverage if an Eligible Individual fails to pay the premium when due. In no event shall the Employer be responsible for the payment of any penalty or increased premiums as a result of an employee's late enrollment in Medicare.

Section 5. No Vested Rights. The benefits described herein will be provided while the personnel policy is in effect (the "Policy"). In no event shall this Policy provide any individual with vested rights to benefits, rights or features under the Employer's group health plan or Medicare Supplemental Insurance, nor shall employees who retiree while this Policy is in effect be provided any such vested rights. The Employer retains to right it is sole discretion to modify, amend or terminate this Policy at any time, and nothing in this Policy requires the Employer to maintain a group health plan or a Medicare Supplemental Insurance. No oral representation concerning the interpretation or effect of this Policy shall be effective to amend the Policy. Employer shall not be bound to provide any benefit deemed not to comply with state or federal law.

E. Professional Membership: Each eligible employee shall be allowed up to $150 per year for professional dues and memberships approved by the executive director as relevant to his or her professional work.

F. Matching Benefits

Upon completion of a program specialist's introductory period, SWWC will match up to $2,000 per fiscal year to a tax-deferred matching contribution plan pursuant to Minn. Stat. 356.24, as amended in accordance with SWWC's 403(b) plan documents or toward the flexible matching program. A fiscal year program specialist must work at least ¾-time or a school-based program specialist must work 150 days to be eligible for the Matching Benefits Program.

G. Certification Stipend

Behavioral Health Services staff that either obtain or maintain their Registered Behavior Technician (RBT) certification will receive an annual stipend of $500.

H. Longevity Pay

Longevity pay will be effective on July 1 of each year after the FY staff reach the 5, 10, or 15 year milestone, Longevity pay will be effective September 1 of each year after SB staff reach the 5, 10, or 15 year milestone. Employees shall be eligible for longevity pay if they work 30urs or more per week. The longevity schedule looks as follows:

After Year 5: $500

After Year 10: $1000

After Year 15: $1500

I. Mentor Stipend

$500 for one mentee. If designated to mentor two or more mentees, mentor shall be paid an additional $250 for each additional mentee, up to a total of 3.

J. Employee Referral Incentive

A referral incentive will be provided to employees that refer a new staff member to SWWC. A $100 incentive shall be paid on the new payroll following the employee's start date and another $100 will be paid on the following payroll after the new employee's 1-year anniversary date. If the new hire notes a referral from two or more SWWC employees, the payment would be split between the referring SWWC employees.

SWWC Pay Schedule for Program Specialists

Program Specialists pay grades maybe adjusted each year by the Minnesota Management & Budget Consumer Price Index (CPI) and will be effective July 1 of each fiscal year.

PAY GRADES
2026-27

Grade	Minimum	Maximum
FY1	$48,699	$69,359
FY2	$58,211	$82,907
FY3	$61,703	$87,882
FY4	$65,405	$93,153
FY5	$73,489	$104,667
Grade	**Minimum**	**Maximum**
SB1	$60,136	$85,646
SB2	$67,567	$96,232
SB3	$75,208	$101,450

***SWWC Behavioral Health Services created a separate salary schedule that is included below.**

		Min	Max
FY 1	Data Privacy Specialist E-Rate and Helpdesk Support Specialist Revenue Cycle Support Specialist Technology Support Specialist I	$48,699	$69,359
FY 2	Accounting Specialist Business Services Specialist E-Rate Support &MARSS Services Specialist Human Resources Specialist Long Term Facilities Maintenance Specialist MA Billing & Compliance Specialist Payroll Processing Specialist Revenue Cycle Specialist Technology Support Specialist II	$58,211	$82,907
FY 3	Applications Administrator Business Services Analyst Cybersecurity Analyst Cybersecurity Specialist Systems Administrator Technology Integration Specialist	$61,703	$87,882

FY 4	Business Services Payroll Lead Cybersecurity Engineer Network Coordinator Staffing Success Coordinator Technology Coordinator	$65,405	$93,153
FY 5	Facilities Manager Cybersecurity Program Architect Senior Systems Administrator Senior Technology Coordinator Technology Integration Program Coordinator	$73,489	$104,667
		Min	Max
SB 1	Career Coordinator Medical Careers Instructor & Nursing Assistant Program Success Coach	$60,136	$85,646
SB 2	Career & Technical Project Coordinator Mental Health Professional PBIS Lead Coordinator Regional Equitable Access Specialist Registered Nurse	$67,567	$96,232
SB 3	Dean of Students Regional COMPASS Supervisor	$75,208	$101,450

	2026-27 Salary Schedule										
Step	Beh Spc	BCaBA-185	BCBA-185	PHD-185	BCaBA-221	BCBA-221	PHD-221	BT-A	L2 BT	BT+Bach	SBT
1	$50,909	$57,085	$64,023	$70,580	$68,193	$76,481	$84,314	$ 18.09	$ 19.06	$ 20.34	$ 22.52
2	$52,322	$58,673	$65,807	$72,549	$70,090	$78,612	$86,667	$ 18.57	$ 19.57	$ 20.89	$ 23.13
3	$53,735	$60,260	$67,591	$74,519	$71,986	$80,744	$89,020	$ 19.06	$ 20.08	$ 21.43	$ 23.74
4	$55,148	$61,848	$69,375	$76,488	$73,883	$82,875	$91,372	$ 19.54	$ 20.59	$ 21.98	$ 24.34
5	$56,561	$63,436	$71,159	$78,458	$75,780	$85,006	$93,725	$ 20.02	$ 21.10	$ 22.52	$ 24.95
6	$57,974	$65,023	$72,943	$80,427	$77,676	$87,137	$96,078	$ 20.50	$ 21.61	$ 23.07	$ 25.56
7	$59,387	$66,611	$74,727	$82,397	$79,573	$89,268	$98,431	$ 20.99	$ 22.12	$ 23.62	$ 26.17
8	$60,800	$68,199	$76,511	$84,366	$81,469	$91,399	$100,783	$ 21.47	$ 22.63	$ 24.16	$ 26.77
9	$62,213	$69,786	$78,295	$86,336	$83,366	$93,531	$103,136	$ 21.95	$ 23.14	$ 24.71	$ 27.38
10	$63,627	$71,374	$80,079	$88,305	$85,263	$95,662	$105,489	$ 22.43	$ 23.65	$ 25.26	$ 27.99
11	$65,040	$72,962	$81,863	$90,275	$87,159	$97,793	$107,841	$ 22.92	$ 24.16	$ 25.80	$ 28.60
12	$66,453	$74,549	$83,647	$92,244	$89,056	$99,924	$110,194	$ 23.40	$ 24.67	$ 26.35	$ 29.21
13	$67,866	$76,137	$85,431	$94,214	$90,952	$102,055	$112,547	$ 23.88	$ 25.18	$ 26.89	$ 29.81
14	$69,279	$77,725	$87,215	$96,183	$92,849	$104,186	$114,900	$ 24.36	$ 25.69	$ 27.44	$ 30.42
15	$70,692	$79,312	$88,999	$98,153	$94,746	$106,317	$117,252	$ 24.85	$ 26.20	$ 27.99	$ 31.03
16	$72,105	$80,900	$90,783	$100,122	$96,642	$108,449	$119,605	$ 25.33	$ 26.71	$ 28.53	$ 31.64