The salary and job evaluation information below is from a large accounting firm that is having financial troubles due to many accountants leaving the firm for higher paying jobs elsewhere. Based on the job evaluation and salary information given in the table below, do the following tasks:

1. Design one or more base pay structures that incorporate the job evaluation information and the salary information. To show the pay structures you design, draw a diagram of each pay structure you created and identify on the diagram the following elements:
   * Market pay line(s) (you can draw a line that best fits the points, or use Excel or some other spreadsheet program to calculate the regression line),
   * Pay policy line(s),
   * Pay grades,
   * Pay ranges,
   * Where the jobs in the table are located in the pay structure (identify jobs by the letter in first column of the table below).
2. Explain in detail your rationale (including any assumptions you made about compensation strategies) for the:
   * Number of pay structures
   * Number and sizes of the pay grades in the structure(s)
   * Sizes of the pay ranges in the structure(s)
   * Pay range overlaps in the structure(s)
   * Pay policy or policies that you chose
3. Describe any changes you made to the job points to better integrate the internal job structure and external pay information in your pay structures.

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| --- | --- | --- | --- | --- | --- |
|  | **Job Title** | **Job Points** | **Mean** | **Minimum** | **Maximum** |
| A | Accountant | 525 | $ 3,974 | $ 3,609 | $ 4,949 |
| B | Accounting Clerk | 340 | $ 1,695 | $ 1,663 | $ 2,140 |
| C | Accounting Technician | 440 | $ 2,422 | $ 2,044 | $ 2,833 |
| D | Associate Accounting Professional | 475 | $ 2,769 | $ 2,394 | $ 3,127 |
| E | Associate Director of Accounting | 750 | $ 5,985 | $ 5,246 | $ 7,478 |
| F | Bookkeeper | 310 | $ 1,693 | $ 1,639 | $ 2,215 |
| G | Director, Chief Financial Officer | 1000 | $ 9,811 | $ 7,935 | $ 11,692 |
| H | Finance Associate | 350 | $ 1,907 | $ 1,731 | $ 2,154 |
| I | Financial Analyst I | 580 | $ 4,082 | $ 3,626 | $ 4,941 |
| J | Financial Analyst II | 420 | $ 2,449 | $ 2,108 | $ 2,804 |
| K | General Clerk I | 285 | $ 1,678 | $ 1,579 | $ 2,013 |
| L | General Clerk II | 250 | $ 1,663 | $ 1,565 | $ 1,987 |
| M | Manager, Associate Fiscal Officer | 700 | $ 5,851 | $ 4,918 | $ 6,991 |
| N | Senior Accounting Technician | 450 | $ 2,540 | $ 1,810 | $ 2,596 |
| O | Senior Bookkeeper | 380 | $ 1,966 | $ 1,696 | $ 2,323 |
| P | Sr. Accounting Clerk | 400 | $ 2,149 | $ 1,902 | $ 2,552 |
| Q | Supervisor Section Chief, Accounting | 625 | $ 4,238 | $ 3,712 | $ 5,247 |