



**PRAIRIE SPIRIT**  
**SCHOOL DIVISION**  
*Learners for Life*

## **CONDITIONS OF EMPLOYMENT**

# **EXEMPT EMPLOYEE HANDBOOK**

**As of September 1, 2024**

## FOR EXEMPT STAFF

The original document was created May, 2014 and is subject to regular review.

For assistance in interpreting the Exempt Employee Handbook:

Your Division Office contacts are:

Janet Zwaan, Human Resources Administrator  
[janet.zwaan@spiritsd.ca](mailto:janet.zwaan@spiritsd.ca)  
306-683-2876

Jarid Brown, Employee Relations Manager  
[jarid.brown@spiritsd.ca](mailto:jarid.brown@spiritsd.ca)  
306-683-2878

For Employee Relations issues with employees you supervise your contacts are:

Jarid Brown, Employee Relations Manager  
[jarid.brown@spiritsd.ca](mailto:jarid.brown@spiritsd.ca)  
306-683-2878

Janet Zwaan, Human Resources Administrator  
[janet.zwaan@spiritsd.ca](mailto:janet.zwaan@spiritsd.ca)  
306-683-2876

## TABLE OF CONTENTS

|    | Title                                   | Page |
|----|-----------------------------------------|------|
| 1  | Opening Statement                       | 1    |
| 2  | Scope of Agreement                      | 1    |
| 3  | Probationary Period                     | 1    |
| 4  | Termination Procedures                  | 2    |
| 5  | Problem Resolution Process              | 2    |
| 6  | Duties                                  | 3    |
| 7  | Hours of Work                           | 3    |
| 8  | Payment of Wages                        | 3    |
| 9  | Salary Grid                             | 4    |
| 10 | Personal Leave                          | 4    |
| 11 | Sick Leave                              | 4    |
| 12 | Compassionate Leave                     | 4    |
| 13 | Emergency Care                          | 5    |
| 14 | Graduation Leave                        | 5    |
| 15 | Pressing Emergency Leave                | 5    |
| 16 | Jury Duty or Witness Leave              | 6    |
| 17 | Maternity, Adoption, and Parental Leave | 6    |
|    | a. General Provisions                   | 6    |
|    | b. Maternity Leave                      | 6    |
|    | c. Adoption Leave                       | 7    |
|    | d. Parental Leave                       | 7    |
|    | e. Supplemental Employment Benefit Plan | 7    |
| 18 | Workers' Compensation                   | 7    |
| 19 | Annual Vacation                         | 7    |
| 20 | Statutory Holidays                      | 7    |
| 21 | Employee Benefit Plan                   | 8    |
| 22 | Professional Development                | 8    |
| 23 | Professional Dues                       | 8    |
| 24 | Reimbursement of Expenses               | 8    |
|    | Appendix I – Category A Employees       | 9    |
|    | Appendix II – SEB Plan                  | 10   |
|    | Schedule A                              |      |
|    | Salary Grid                             |      |

**1. Opening Statement:**

- a. This document sets out the conditions of employment with respect to the exempt staff group.
- b. Exempt employees are exempt from membership in a bargaining unit by the virtue of their job.
- c. This handbook will apply to the following positions:

Accounting Supervisor  
Assistant Transportation Manager  
Assistant to the Director  
Caretaker Supervisor  
Communications Manager  
Data Systems Manager  
Employee Relations Manager  
Facilities Operator  
Facilities Supervisor  
Finance Supervisor  
Fleet Supervisor  
Human Resources Administrator  
Human Resources Assistant  
Human Resources Associate  
IT Operations & Continuity Administrator  
Learning Technology Manager  
Programmer/Analyst  
Student Information Systems & Data Integration Assistant  
System Administrator  
Transportation Manager

and any other position designated from time to time by the Superintendent of Human Resources.

**2. Scope**

- a. An employee must be designated as a member of the Exempt staff group for the terms of this handbook to apply.
- b. The word "employee" and "employees" where hereinafter used shall mean any person or persons covered by this document.

**3. Probationary Period**

- a. A newly hired employee shall serve a probationary period of five (5) months before being

considered a regular employee.

- b. Termination of employment may be made by the Employer at any time during the probationary period for reasons of unsuitability.
- c. An employee appointed to an Exempt position currently under a different Agreement in Prairie Spirit School Division shall serve a trial period of three (3) months from the start of the appointment to the Exempt position. In the event the employee is unsatisfactory in the position during this trial period, the employee shall be returned to their former or a like position without loss of previous salary rate and without loss of seniority.

#### **4. Termination Procedures**

- a. For any issues related to termination of employment, consultation by the supervisor must occur with Human Resources.
- b. Termination of employment may occur:
  - (i) at any time, by the mutual agreement of the parties evidenced in writing;
  - (ii) by the school division, at any time and without notice for just cause;
  - (iii) by the Employee, by giving at least one (1) month's written notice to the Board;
  - (iv) by the school division in its absolute discretion for reasons other than just cause, by giving one month's notice per year of employment with a minimum of three (3) months and a maximum of twelve (12) months. The Board at its sole discretion may, in lieu of notice, pay a lump sum payment equal to one (1) month's salary for every year of service up to a maximum of one (1) year's salary, not including pension and benefits, for a period longer than the notice period required under The Saskatchewan Employment Act. Such sum shall be payable in its entirety immediately following the date of termination.

#### **5. Problem Resolution Process**

Prairie Spirit school Division supports a problem-solving process to resolve differences between staff members and their supervisors. Either party may bring forward issues and concerns through Human Resources.

- a. Informal Step – The employee is expected to discuss a complaint with the immediate supervisor. The Employee and the Supervisor shall make every effort to resolve disputes prior to filing a formal complaint.
- b. If the issue is not resolved informally, the employee shall then present a written complaint

to the immediate supervisor within 20 working days of the event giving rise to the complaint. The immediate supervisor shall give his/her decision in writing to the employee within 10 working days of receipt of the complaint.

- c. If the complaint remains unresolved, the complaint will be presented, in writing, to the Director of Education. The Director of Education will provide a written decision on the complaint within 10 working day of receipt of the complaint.

## **6. Duties**

The Employee shall faithfully, efficiently, loyally, and conscientiously carry out the duties of his/her office in accordance with the policies and lawful directions of PSSD and the requirements of all statutes and regulations applicable to the functions of the position.

### **Job Description**

- a. Job duties are assigned by the staff member's supervisor through a job description which describes the primary purpose of the position, the nature of the work, the education / qualifications required, and the accountabilities of the job.
- b. The job description should be reviewed on an annual basis by the supervisor and the staff member (concurrent with performance).
- c. Changes or additions to the job description are to be approved by Human Resources in consultation with the supervisor
- d. If the supervisor and the staff member determine that the position has changed substantially, then the supervisor and the staff member may submit position information to Human Resources for review.

## **7. Hours of Work**

The normal hours for full-time work shall be 8 hours per day, 260 days per year.

## **8. Payment of Wages**

- a. The Employer shall pay, by electronic deposit, every employee by the twenty-fifth (25th) day of each month, provided information necessary for the calculation of the amount due has been submitted by the required deadline for inclusion in the current month's payroll.
- b. Where the twenty-fifth (25<sup>th</sup>) day is a Saturday, Sunday, or paid statutory holiday, salary shall be paid on the preceding working day. December salaries shall be paid the last teaching day of that month.

## **9. Salary Grid**

- a. The Employer shall pay salaries and wages monthly for each position in accordance with the Exempt Salary Grid attached hereto and forming part of this agreement. The salary scale shall receive annual increases at the same percentage rate as the regular increases of Class 6 Step 11 of the provincial teachers' salary grid. When the teachers receive other types of market adjustments to base salary, the annual increase will be determined by the Superintendent of Human Resources.
- b. The Exempt Salary grid will be reviewed every 3 to 5 years and market adjustments will be determined as per market reviews.

## **10. Personal Leave of Absence**

- a. Leave of absence, without salary, of up to ten (10) working days per year, may be granted by the employee's immediate supervisor. For part-time employees, these days will be prorated to their FTE.
- b. The Employer, at its discretion, may extend this leave. Long-term leaves of absence requests are to be sent to the employee's immediate supervisor and Human Resources.
- c. Approval for any leave of absence will be given by Human Resources to ensure consistency.

## **11. Sick Leave**

- a. All sick leaves must be recorded in the absence management system as soon as possible.
- b. An employee who accesses their sick leave for more than 5 consecutive days must provide proof of illness by submitting a medical certificate to their immediate supervisor, if requested.
- c. When available, sick leave with or without pay shall be utilized by an employee to cover the one hundred and five (105) day elimination period of the Long-Term Disability (LTD) benefit plan. If the employee does not apply for LTD benefits, the employee will not have further access to sick leave. Should an employee's application for LTD benefits be declined, access to sick leave would still be available.
- d. Please see Schedule A for sick leave entitlement.

## **12. Compassionate Leave**

- a. In each event of life threatening illness or death of a family member as defined to include a legal or common law spouse, child of the employee or the employee's spouse, parent,

spouse of a parent, sibling, grandchild, grandparent, in-law, aunt, uncle, niece, nephew, foster parent, ward, or guardian, or a person who the staff member considers to be like a family member, the employee shall be granted up to five (5) working days to attend to necessary arrangements.

- b. In the event of an employee attending a funeral of someone other than a relative listed in 12 a. the immediate supervisor shall grant leave with pay up to one (1) day.
- c. One additional day shall be granted in cases where travel beyond six (600) hundred kilometers is required.
- d. Human Resources may, upon written request, grant additional compassionate leave with or without pay.

### **13. Sick Leave - Emergency Care**

Where an employee's immediate family member, as defined in No. 12 a. "Compassionate Leave", is ill and no other family member is available, the employee may use up to two (2) days with pay taken from the employee's sick leave accumulation per school year.

### **14. Family Leave – Emergency Care**

During any calendar year the Employer shall grant one (1) day leave with pay per employee to provide emergency care for their child, spouse, grandchild, or parent. This leave shall not be used for routine dental or medical appointments.

### **15. Graduation Leave**

- a. Employees shall be granted one day for the Grade 12 or post-secondary graduation or convocation of an immediate family member. For the purposes of this article, immediate family is defined as child, spouse, grandparent, grandchild, parent, or self.
- b. One additional day shall be granted in cases where travel beyond six hundred (600) kilometers round trip is required.

### **16. Pressing Emergency Leave**

- a. Special leave with pay shall be granted to employees for the purpose of responding to an event outside the control of the employee. This unexpected event requires an immediate response so as to ensure the safety of family, community members and/or property.
- b. An employee shall be granted up to a maximum of three (3) days annually with pay to attend to pressing necessity.

- c. Examples of a pressing necessity include, but are not limited to, the following:
  - (i) Road Closure
  - (ii) Natural Disaster
  - (iii) Accident
  - (iv) Home Emergency
  - (v) Community Emergency Services

*Note: Employees should inform their in-school administrator/immediate supervisor if they are a member of a first responder team, local fire department, or other community emergency team.*

## **17. Jury Duty or Witness Leave**

An employee shall be allowed leave of absence with pay when subpoenaed to appear as a witness in a court case, or to serve as a member of a jury. Any remuneration awarded by the Court above actual expenses shall be repaid to the employer up to the maximum of salary involved for the paid absence.

## **18. Maternity, Adoption, and Parental Leave**

- a. General Provisions for Maternity, Adoption, and Parental Leave
  - i. While on maternity leave, adoption, or parental leave, an employee shall accrue service for purposes of vacation entitlements, but no vacation credits will accumulate during the leave.
  - ii. While on maternity, adoption, or parental leave, sick leave benefits will not accumulate.
  - iii. While on maternity, adoption, and/or parental leave the Employer will pay the entire cost of the benefit premiums for those benefits provided in No. 21 "Employee Benefit Plan".
  - iv. Subject to the qualifying provisions of the pension plan, an employee on leave under this Article may elect to arrange with the Municipal Employees Pension Plan to buy back the period in which they normally would have been employed, by paying both the Employee's and the Employer's share of the contributions.
  - v. Extensions may be granted by the Employer, however, the maximum combined leave that will be granted under No. 10 shall not exceed twelve (12) months.
  - vi. Notice of intention to return to work or a request for change in the length of the maternity, adoption, or parental leave must be forwarded to Human Resources, in writing, at least four weeks prior to the expiration of such leave.

b. Maternity Leave

For more details on Maternity, Adoption, and Parental leaves, please visit the [Government of Saskatchewan website – Family Leave](#)

[Employment Leaves Quick Reference](#)

c. Adoption Leave

- a. An employee who is adopting a child shall, upon written request, be granted leave with pay for a period of one (1) day to meet the legal requirements to adopt a child and one (1) day to take custody of the child. If applicable, an employee shall be granted leave with pay for a period of one (1) day to be present at the birth of the child to be adopted.
- b. The Employer may grant additional leave with or without pay should circumstances warrant.

d. Parental Leave

- c. An employee shall be granted parental leave of one (1) day with pay for the purpose of attending at the birth of the employee's child and one (1) day with pay for assisting the employee's spouse and child on return home from the hospital.
- d. The Employer may grant additional leave with or without pay should circumstances warrant.

e. Supplemental Employment Plan

Employees who take maternity leave shall be entitled to supplemental employment benefits if they meet the qualification of the plan as set out in Appendix II.

**19. Workers' Compensation**

The Employer shall pay to the Employee, their regular wages for a period of up to two (2) years while receiving Worker's Compensation Board benefits. The Employee shall have the WCB payments directed to the Employer.

**20. Annual Vacation**

- a. Please see Schedule A for Vacation entitlements.
- b. The Employee may carry over 20% of their annual vacation from one year to the next to be used before the end of the next calendar year.
- c. For part-time employees, vacation entitlements will be prorated based on Full-time Equivalent (FTE).

## **21. Statutory Holidays**

For the purpose of this article, the following days are considered to be statutory holidays:

|                |                                                        |                                              |                 |
|----------------|--------------------------------------------------------|----------------------------------------------|-----------------|
| New Year's Day | Victoria Day                                           | Labour Day                                   | Remembrance Day |
| Family Day     | Canada Day                                             | National Day for Truth<br>and Reconciliation | Christmas Day   |
| Good Friday    | 1 <sup>st</sup> Monday in August<br>(Saskatchewan Day) | Thanksgiving Day                             | Boxing Day      |
| Easter Monday  |                                                        |                                              |                 |

and any other day proclaimed as a holiday by the dominion, provincial, or municipal government.

## **22. Employee Benefit Plan**

Each employee shall be entitled to participate in the benefit plan applicable to the employee's position as set out in Schedule A.

## **23. Professional Development**

Payment for Professional development costs and expenses should be paid by the school division by submitting an invoice to accounting or payment through a purchase card when possible. Additional expenses shall be paid to the Employee when the professional development event is approved in writing in advance by the supervisor of the employee and pre-payment is not possible.

## **24. Professional Dues**

The Employer shall pay directly any professional dues and or license fees required by Employee in the performance of their duties subject to written prior approval of the Superintendent of Human Resources before being included under this provision.

## **25. Reimbursement of Expenses**

- a) The Employee shall furnish his/her own vehicle for use in travel necessary in the course of his/her regular duties.
- b) PSSD shall reimburse the Employee his/her reasonable and necessary expenses incurred while traveling in the service of the Board or in the performance of his/her duties at the rates set by the Board.
- c) The Employee shall submit all expense claims in the manner prescribed by the Board.

**APPENDIX I**  
**CATEGORY A EMPLOYEES**

**1. Annual Vacation**

- a. Category A employees shall be entitled to vacation as outlined in the following schedule:

| <u>Years of Employment (as Exempt)</u> | <u>Days Vacation</u> |
|----------------------------------------|----------------------|
| 1 - 5 years                            | 3 weeks              |
| After 5 years                          | 4 weeks              |
| After 10 years                         | 5 weeks              |
| After 15 years                         | 6 weeks              |

- b. Annual Vacation Allocation and Increments for Category B through I

- i) Allocation for Category B through Category I employees shall be entitled to vacation increments as outlined in *Schedule A*. Vacation shall be allocated as following upon commencing employment as an Exempt employee:

|                               |         |
|-------------------------------|---------|
| Category B                    | 4 weeks |
| Category C through Category I | 5 weeks |

Additional vacation will be allocated as noted in *Schedule A* after completion of the years of service as a member of the Exempt employee group.

- ii) Employees of Prairie Spirit who have current vacation entitlements above the initial allocation listed above in 1. (b) (i) will continue at their current allocation until they meet the timeline outlined in *Schedule A*.

**2. Benefit Plan**

The Employer shall offer an employee benefit program including life insurance, accidental death and dismemberment insurance, long term disability insurance, extended health benefits, dental benefits, and an employee and family assistance plan. The Employer shall pay 100% of the premium.

**3. Termination Procedures**

An employee may be discharged or have his/her employment terminated by the Employer for just cause. The provisions of the provincial legislation as set out under The Saskatchewan Employment Act shall apply to such discharges and/or terminations.

## **APPENDIX II**

### **SUPPLEMENTAL EMPLOYMENT BENEFITS PLAN**

#### **Preamble**

In recognition that there will be a health related portion of every maternity leave during which a woman will be medically unfit for duty for health related reasons due to pregnancy, delivery or post-delivery, benefits for this period will be paid under the provisions of a Supplemental Employment Benefits Plan (SEB Plan) designed in accordance with the registration requirements of the Benefits Program, Canada Employment and Immigration.

#### **Entitlement**

1. For the purposes of this Section a woman is deemed to be medically unfit for duty for health related reasons due to pregnancy, delivery or post-delivery, for a period commencing on the estimated date of birth or the date of delivery, whichever is earlier, as certified by a qualified medical practitioner:
  - a. An employee shall be eligible for SEB Plan benefits if she is:
    - (i) medically unfit for duty as an employee for health-related reasons due to pregnancy, delivery or post-delivery; and
    - (ii) in receipt of Employment Insurance benefits or serving the two-week waiting period
    - (iii) on maternity leave.
  - b. Every employee who is eligible for SEB Plan benefits in accordance with 10 b) (i) 1. shall be entitled to such benefits for a period commencing the estimated date of birth or the date of delivery, whichever is earlier, without being required to provide medical evidence.
2. The maximum time to be used in determination of benefit is seventeen (17) weeks.
3. Privacy of Personal Information
  - a. The collection, use, disclosure, storage and retention of personal information for purposes of this Section must comply with the principles of privacy and with the provisions of The Local Authority Freedom of Information and Protection of Privacy Act.
  - b. Personal medical information collected for the purposes of Appendix I should not be retained in the personnel file. The separate employee-specific medical file should be maintained by, and accessible to, the employee and the designated official only.
4. Such information should be retained and destroyed in accordance with the principle that personal information is destroyed when it is no longer required for the purposes for which it was collected.

5. Administration of SEB Plan
  - a. An employee shall apply to the Employer for SEB Plan benefits using Form 1 of the Application.
  - b. On delivery of the child, an employee shall submit to the school division Form 2 – Confirmation of Delivery
6. The employee shall submit Form 1 and 2 no later than one hundred and twenty (120) days following the birth of her child. It is preferred that Form 1 accompany the notice of intention to take maternity leave.
7. Calculation and Payment of Benefits
  - a. For the period of eligibility as determined in 1. a), the Employer shall pay to the employee the amount required on a weekly basis to supplement the employee's Employment Insurance benefit to 95% of her salary entitlement.
  - b. The employee's weekly salary entitlement shall be calculated as follows:

$$\frac{5 \times \text{Rate of salary in effect}}{\text{Number of work days in the year}}$$

    - (i) Benefits under the provisions of this Section shall be payable in respect of the number of work days and hours of work prescribed by the Agreement.
    - (ii) Benefit payments under the provisions of this Section shall be subject to the usual deductions as if the employee was actively working and as required by the respective benefit plan sponsors.

**SCHEDULE A**  
**EXEMPT EMPLOYEE BENEFIT ALLOCATIONS**

|                                          | Hours of Work     | Sick leave                                        | Vacation                                                            | Benefit Plan                                                                                                         | SASBO Members Benefit Plan (administered by SASBO)                                                                     | Professional Development                               | Termination Notice                                                             |
|------------------------------------------|-------------------|---------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>Category A</b>                        | 40 hours per week | 24 days per year accumulation of 200 Maximum days | Please see Appendix I                                               | Life Insurance<br>AD&D<br>Long-Term Disability<br>Extended Health<br>Dental<br>EFAP<br>HSCA<br>100% paid by employer |                                                                                                                        | As determined by the Superintendent of Human Resources | Please see Appendix I                                                          |
| <b>Categories B, C, D, E, F, G, H, I</b> | 40 hours per week | 24 days per year accumulation of 200 Maximum days |                                                                     | Life Insurance<br>AD&D<br>Long-Term Disability<br>Extended Health<br>Dental<br>EFAP<br>HSCA<br>100% paid by employer | Life Insurance<br>AD&D<br>Long-Term Disability<br>Extended Health<br>Dental<br>Vision<br>EFAP<br>100% paid by employer |                                                        | 3 months notice<br>Severance:<br>1 months salary per year up to 1 years salary |
| <b>Category B</b>                        |                   |                                                   | 4 weeks per year<br>5 weeks after 5 years<br>6 weeks after 10 years |                                                                                                                      |                                                                                                                        | A minimum of \$1,500                                   |                                                                                |
| <b>Category C</b>                        |                   |                                                   | 5 weeks per year<br>6 weeks after 5 years                           |                                                                                                                      |                                                                                                                        | A minimum of \$2,000                                   |                                                                                |
| <b>Category D</b>                        |                   |                                                   | 5 weeks per year<br>6 weeks after 5 years                           |                                                                                                                      |                                                                                                                        | A minimum of \$2,500                                   |                                                                                |
| <b>Category E, F, G, H, I</b>            |                   |                                                   | 5 weeks per year<br>6 weeks after 5 years                           |                                                                                                                      | Option: SASBO plan                                                                                                     | A minimum of \$3,500                                   |                                                                                |

**Professional Development**

In addition to the annual professional development amount, employees may have the opportunity to apply for additional PD funds to attend a larger PD opportunity. Application for this funding must be supported by the supervisor, and made to the Superintendent of Human Resources, by September 30th if possible. Unused PD funds can be carried over for one year.

## Exempt Salary Grid

Effective September 1, 2023 to August 31, 2026

| Category | Step | 01-Sep-23     | 01-Sep-24     | 01-Sep-25     |
|----------|------|---------------|---------------|---------------|
| A1       | 1    | \$ 55,187.60  | \$ 56,843.28  | \$ 57,980.52  |
|          | 2    | \$ 57,310.20  | \$ 59,029.56  | \$ 60,210.54  |
|          | 3    | \$ 59,432.80  | \$ 61,215.84  | \$ 62,440.56  |
|          | 4    | \$ 61,555.40  | \$ 63,402.12  | \$ 64,670.58  |
|          | 5    | \$ 63,678.00  | \$ 65,588.40  | \$ 66,900.60  |
| A2       | 1    | \$ 59,432.80  | \$ 61,215.84  | \$ 63,555.57  |
|          | 2    | \$ 61,555.40  | \$ 63,402.12  | \$ 66,900.60  |
|          | 3    | \$ 63,678.00  | \$ 65,588.40  | \$ 70,245.63  |
|          | 4    | \$ 65,800.60  | \$ 67,774.68  | \$ 71,360.64  |
|          | 5    | \$ 68,984.50  | \$ 71,054.10  | \$ 73,590.66  |
| B        | 1    | \$ 65,800.60  | \$ 67,774.68  | \$ 69,130.62  |
|          | 2    | \$ 68,984.50  | \$ 71,054.10  | \$ 72,475.65  |
|          | 3    | \$ 72,168.40  | \$ 74,333.52  | \$ 75,820.68  |
|          | 4    | \$ 75,352.30  | \$ 77,612.94  | \$ 79,165.71  |
|          | 5    | \$ 78,536.20  | \$ 80,892.36  | \$ 82,510.74  |
| C        | 1    | \$ 81,720.10  | \$ 84,171.78  | \$ 85,855.77  |
|          | 2    | \$ 84,904.00  | \$ 87,451.20  | \$ 89,200.80  |
|          | 3    | \$ 88,087.90  | \$ 90,730.62  | \$ 92,545.83  |
|          | 4    | \$ 91,271.80  | \$ 94,010.04  | \$ 95,890.86  |
|          | 5    | \$ 94,455.70  | \$ 97,289.46  | \$ 99,235.89  |
| D        | 1    | \$ 88,087.90  | \$ 90,730.62  | \$ 92,545.83  |
|          | 2    | \$ 91,271.80  | \$ 94,010.04  | \$ 95,890.86  |
|          | 3    | \$ 94,455.70  | \$ 97,289.46  | \$ 99,235.89  |
|          | 4    | \$ 97,639.60  | \$ 100,568.88 | \$ 102,580.92 |
|          | 5    | \$ 100,823.50 | \$ 103,848.30 | \$ 105,925.95 |
| E        | 1    | \$ 97,639.60  | \$ 100,568.88 | \$ 102,580.92 |
|          | 2    | \$ 100,823.50 | \$ 103,848.30 | \$ 105,925.95 |
|          | 3    | \$ 104,007.40 | \$ 107,127.72 | \$ 109,270.98 |
|          | 4    | \$ 107,191.30 | \$ 110,407.14 | \$ 112,616.01 |
|          | 5    | \$ 110,375.20 | \$ 113,686.56 | \$ 115,961.04 |
| F        | 1    | \$ 107,191.30 | \$ 110,407.14 | \$ 112,616.01 |
|          | 2    | \$ 110,375.20 | \$ 113,686.56 | \$ 115,961.04 |
|          | 3    | \$ 113,559.10 | \$ 116,965.98 | \$ 119,306.07 |
|          | 4    | \$ 116,743.00 | \$ 120,245.40 | \$ 122,651.10 |
|          | 5    | \$ 119,926.90 | \$ 123,524.82 | \$ 125,996.13 |
| G        | 1    | \$ 113,559.10 | \$ 116,965.98 | \$ 119,306.07 |
|          | 2    | \$ 116,743.00 | \$ 120,245.40 | \$ 122,651.10 |
|          | 3    | \$ 119,926.90 | \$ 123,524.82 | \$ 125,996.13 |
|          | 4    | \$ 123,110.80 | \$ 126,804.24 | \$ 129,341.16 |
|          | 5    | \$ 126,294.70 | \$ 130,083.66 | \$ 132,686.19 |
| G2       | 1    | \$ 123,110.80 | \$ 126,804.24 | \$ 129,341.16 |
|          | 2    | \$ 126,294.70 | \$ 130,083.66 | \$ 132,686.19 |
|          | 3    | \$ 129,478.60 | \$ 133,363.08 | \$ 136,031.22 |
|          | 4    | \$ 132,662.50 | \$ 136,642.50 | \$ 139,376.25 |
|          | 5    | \$ 135,846.40 | \$ 139,921.92 | \$ 142,721.28 |
| H        | 1    | \$ 129,478.60 | \$ 133,363.08 | \$ 136,031.22 |
|          | 2    | \$ 132,662.50 | \$ 136,642.50 | \$ 139,376.25 |
|          | 3    | \$ 135,846.40 | \$ 139,921.92 | \$ 142,721.28 |
|          | 4    | \$ 139,030.30 | \$ 143,201.34 | \$ 146,066.31 |
|          | 5    | \$ 142,214.20 | \$ 146,480.76 | \$ 149,411.34 |
| I        | 1    | \$ 139,030.30 | \$ 143,201.34 | \$ 146,065.00 |
|          | 2    | \$ 142,214.20 | \$ 146,480.76 | \$ 149,410.00 |
|          | 3    | \$ 145,398.10 | \$ 149,760.18 | \$ 152,755.00 |
|          | 4    | \$ 148,582.00 | \$ 153,039.60 | \$ 156,100.00 |
|          | 5    | \$ 151,765.90 | \$ 156,319.02 | \$ 159,445.00 |