

MAC SUPPLEMENTAL INFORMATION

2019

The Tables below contrast Managerial versus P-4 Union Compensation Changes since 2009 adjusted for Inflation. CPI Inflation rates are used and compensation percentages are estimated where required. Currently Managers Inflation adjusted compensation has decreased by a cumulative 6% over the last 8 years while the P-4 Union compensation has increased by over 8%. If actual gap when comparing compensation increases and decreases will be about \$20 for every \$100 of salary, with Managers initial \$100 base increasing over eight years to \$107 while the P-4 Union in FY 2019 will have increased to \$127. The cumulative effect of this compensation gap over the period covered based on an initial \$100,000 salary is a managerial compensation shortfall of over \$204,000.

Manager's Last 9 year's Financial Analysis

Description	Calendar Year	Salary Base per \$100	Cumulative Inflation Rate from 2009 from US Inflation Calculator (CPI)	Base adjusted for Inflation	Salary Adjusted for Inflation as a percent of the Base	Annual Compensation based on starting \$100,000 salary
Starting Base	2009	100.00		100.00		100,000.00
FYE 2010 Pay Increases - None	2010	100.00	0.00%	101.64	100.00%	100,000.00
FYE 2011 Pay Increases - None	2011	100.00	4.80%	104.80	95.42%	100,000.00
FYE 2012 Pay Increases - None	2012	100.00	6.87%	106.87	93.57%	100,000.00
FY 2014 Retiree Health Care Premium .5%	2013	99.50				99,500.00
FY 2014 3% COLA	2013	102.49				102,485.00
FY 2014 3% PARS	2013	105.56	8.33%	108.33	97.44%	105,559.55
FY 2015 Retiree Health Care Premium 1.5%	2014	103.98				103,976.16
FY 2015 3% COLA	2014	107.10				107,095.44
FY 2015 3% PARS	2014	110.31	9.95%	109.95	100.33%	110,308.30
FY 2016 Retiree Health Care Premium 1%	2015	109.21				109,205.22
FY 2016 Pay Increases - None	2015	109.21	10.07%	110.07	99.21%	109,205.22
FY 2016 MGR additional charge for Health Ins (Conservative Estimate) 0.5%	2016	108.66				108,659.20
FY 2017 Pay Increases - None	2016	108.66				108,659.20
FY 2017 Pay Increases - None	2016	108.66	11.33%	111.33	97.60%	108,659.20
FYE 2018 Pay Increases - None	2017	108.66				108,659.20
FY 2018 SERS Contribution 1.5% (Tier 2)	2017	107.03	14.11%	114.11	93.79%	107,029.31
FYE 2019 Pay Increases - Assumed None	2018	107.16	14.11%	114.11	93.91%	107,159.20

Cumulative Variance: \$ 1,887,500.99

P-4 Union Last 9 year's Financial Analysis

Description	Calendar Year	Salary Base per \$100	Cumulative Inflation Rate from 2009 from US Inflation Calculator (CPI)	Base adjusted for Inflation	Salary Adjusted for Inflation as a percent of the Base	Annual Compensation based on starting \$100,000 salary
Starting Base	2009	100.00		100.00		100,000.00
FYE 2010 Pay Increases - None	2009	100.00	0.00%	100.00	100.00%	100,000.00
FY 2011 AI (est 2.94%)	2010	102.94				102,940.00
FY 2011 CBI 2.5%	2010	105.51	1.64%	101.64	103.81%	105,513.50
FY 2012 AI (est 2.94%)	2011	108.62				108,615.60
FY 2012 CBI 2.5%	2011	111.33				111,330.99
Reverse previous line	2011	108.62	4.80%	104.80	103.64%	108,615.60
FYE 2013 Pay Increases - None	2012	108.62	6.87%	106.87	101.63%	108,615.60
FY 2014 Retiree Health Care Premium .5%	2013	108.07				108,072.52
FY 2014 AI (est 2.94%)	2013	111.25				111,249.85
FY 2014 CBI 3%	2013	114.59	8.33%	108.33	105.78%	114,587.35
FY 2015 Retiree Health Care Premium 1.5%	2014	112.87				112,868.54
FY 2015 AI (est 2.94%)	2014	116.19				116,186.87
FY 2015 CBI 3%	2014	119.67	9.95%	109.95	108.84%	119,672.48
FY 2016 Retiree Health Care Premium 1%	2015	118.48				118,475.75
FY 2016 AI (est 2.94%)	2015	121.96				121,958.94
FY 2016 CBI 3%	2015	125.62	10.07%	110.07	114.13%	125,617.71
FYE 2017 Pay Increases - None	2016	125.62	11.33%	111.33	112.83%	125,617.71
FY 2018 SERS Contribution 1.5% (Tier 2)	2017	123.73				123,733.44
FYE 2018 Pay Increases - None	2017	123.73				123,733.44
FYE 2019 Pay Increases - \$2,000 or Top Step plus \$1,000 (3% Conservative Estimate)	2018	127.45	14.11%	114.11	111.69%	127,445.45

Cumulative Variance: \$ 2,091,911.82

Cumulative Variance: \$ (204,410.83)

Connecticut Managerial Compensation with Increases, Deductions and Inflation

Year	Year	Start	Inf. Rate	COLA	Perform.	Inc/Dec	End Value	P.R. Hlth	Ded 1	Ded 2	Ded 3	Ded 4
1	2009	100.0000	-2.70%	0.00%	0.00%	-2.70%	97.30%	-1.50%	-0.0025%			
2	2010	0.9730	-1.50%	0.00%	0.00%	-1.50%	95.84%	-2.00%	-0.0025%			
3	2011	0.9584	-3.00%	0.00%	0.00%	-3.00%	92.97%	-3.00%	-0.0025%			
4	2012	0.9297	-1.70%	0.00%	0.00%	-1.70%	91.38%	-3.00%	-0.0025%			
5	2013	0.9138	-1.50%	0.00%	0.00%	-1.50%	90.01%	-3.00%	-0.0025%			
6	2014	0.9001	-0.80%	3.00%	0.00%	2.20%	91.99%	-3.00%	-0.0025%			
7	2015	0.9199	-0.70%	0.00%	3.00%	2.30%	94.11%	-3.00%	-0.0025%			0.0125%
8	2016	0.9411	-2.10%	0.00%	0.00%	-2.10%	92.13%	-3.00%	-0.0025%		-0.50%	0.0125%
9	2017	0.9213	-2.10%	0.00%	0.00%	-2.10%	90.20%	-3.00%	-0.0025%		-1.00%	0.0125%
10	2018	0.9020	-1.90%	0.00%	0.00%	-1.90%	88.49%	-3.00%	-0.0025%		-2.00%	0.0125%
11	2019	0.8849	-1.80%	0.00%	0.00%	-1.80%	86.89%	-3.00%	-0.0025%		-2.00%	0.0125%
12	2020	0.8689	-1.80%	0.00%	0.00%	-1.80%	85.33%	-3.00%	-0.0025%		-2.00%	0.0125%
13	2021	0.8533	-1.80%	0.00%	0.00%	-1.80%	83.79%	-3.00%	-0.0025%		-2.00%	0.0125%
14	2022	0.8379	-1.80%	0.00%	0.00%	-1.80%	82.28%	-3.00%	-0.0025%		-2.00%	0.0125%

Connecticut Unionized Employee Compensation with Increases, Deductions and Inflation

Year	Year	Start	Inf. Rate	COLA	Perform.	Total Inc.	End Value	P.R. Hlth	Ded 1	Ded 2	Ded 3	Ded 4
1	2009	100.0000	-2.70%	0.00%	0.00%	-2.70%	97.30%	-1.50%	-0.0025%			
2	2010	0.9730	-1.50%	0.00%	0.00%	-1.50%	95.84%	-2.00%	-0.0025%			
3	2011	0.9584	-3.00%	0.00%	0.00%	-3.00%	92.97%	-3.00%	-0.0025%			
4	2012	0.9297	-1.70%	0.00%	0.00%	-1.70%	91.38%	-3.00%	-0.0025%			
5	2013	0.9138	-1.50%	0.00%	0.00%	-1.50%	90.01%	-3.00%	-0.0025%			
6	2014	0.9001	-0.80%	3.00%	0.00%	2.20%	91.99%	-3.00%	-0.0025%			
7	2015	0.9199	-0.70%	3.00%	3.00%	5.30%	96.87%	-3.00%	-0.0025%			
8	2016	0.9687	-2.10%	3.00%	3.00%	3.90%	100.65%	-3.00%	-0.0025%		-0.50%	
9	2017	1.0065	-2.10%	0.00%	3.00%	0.90%	101.55%	-3.00%	-0.0025%		-1.00%	
10	2018	1.0155	-1.90%	0.00%	0.00%	-1.90%	99.62%	-3.00%	-0.0025%		-2.00%	-0.0025%
11	2019	0.9962	-1.80%	3.00%	0.00%	1.20%	100.82%	-3.00%	-0.0025%		-2.00%	-0.0050%
12	2020	1.0082	-1.80%	3.00%	3.00%	4.20%	105.05%	-3.00%	-0.0025%		-2.00%	-0.0075%
13	2021	1.0505	-1.80%	0.00%	3.00%	1.20%	106.31%	-3.00%	-0.0025%		-2.00%	-0.0075%
14	2022	1.0631	-1.80%	0.00%	0.00%	-1.80%	104.40%	-3.00%	-0.0025%		-2.00%	-0.0075%

Final
 95.80%
 93.84%
 89.96%
 88.38%
 87.01%
 88.99%
 91.12%
 89.14%
 86.71%
 84.50%
 81.90%
 80.34%
 78.80%
 77.29%

Final
 95.80%
 93.84%
 89.96%
 88.38%
 87.01%
 88.99%
 93.87%
 97.65%
 98.05%
 95.62%
 95.81%
 100.05%
 101.30%
 99.39%

Sources:

US historical inflationary rate: <https://www.thebalance.com/u-s-inflation-rate-history-by-year-and-forecast-3306093>;
COLA: based on my records as a manager since January of 2010, I received one 3% COLA followed by one 3% PARS increase and I reflected these in cells E10 & F11, respectively, in the spreadsheet;
Inc/Dec: Sum of any increases MINUS COLA/PARS increase
End Value: Appreciated/Depreciated value of our earnings
P.R. Hith: Post-Retirement-Healthcare cost (the 3% which is supposed to end in the next year or two but probably won't)
Ret. Age: Deduction to buy into the original age (60 or 62, depending on years of service) of retirement (estimated at an average of \$10 per pay period but much higher for younger people)
Ret. Cont.: New/additional contribution into the SERS
Hith. Inc.: Increased health insurance premiums being charged to managers – bargaining unit members starting to pay a fraction more this coming July 1

Hours per week	Mngtrs	NP2	NP3	NP5	P1 & NP6	P2	P3A	P3B	P4	P5
2005-2006 CBI/COLA	3	0	3	3	0	3	0	0	0	3.5
05-06 AI/PARS	3	0	3	3	0	3	0	3	0	3
2006-2007 CBI/COLA	3	3.5	3	3	3	3	3	3	3.5	3.5
06-07 AI/PARS	3	3	3	3	3	3	3	3	3	3
2007-2008 CBI/COLA	3	3.5	3	3	3	3	3	3	3.5	3
07-08 AI/PARS	2.5	3	3	3	3	3	3	3	3	3
2008-2009 CBI/COLA	0	4	3	3	3	3	3.5	3.5	3.5	3
08-09 AI/PARS	0	3	3	3	3	3	3	3	3	2.5
2009-2010 CBI/COLA	0	0	0	0	0	0	0	0	0	0
09-10 AI/PARS	0	3	0	3	0	0	0	0	0	3
2010-2011 CBI/COLA	0	3	2.5	3	2.5	2.5	2.5	2.5	2.5	3.25
10-11 AI/PARS	0	0	3	0	3	3	3	3	3	3
2011-2012 CBI/COLA	0	2.5	2.5	3	2.5	2.5	2.5	2.5	2.5	3
11-12 AI/PARS	0	3	3	3	3	3	3	3	3	3
2012-2013 CBI/COLA	0	3	3	3	3	3	3	3	3	3
12-13 AI/PARS	0	3	3	3	3	3	3	3	3	3
2013-2014 CBI/COLA	3	3	3	3	3	3	3	3	3	3
13-14 AI/PARS	3	3	3	3	3	3	3	3	3	3
2014-2015 CBI/COLA	3	3	3	3	3	3	3	3	3	3
14-15 AI/PARS	3	3	3	3	3	3	3	3	3	3
2015-2016 CBI/COLA	0	3	3	3	3	3	3	3	3	3
15-16 AI/PARS	0	3	3	3	3	3	3	3	3	3
2016-2017 CBI/COLA	0	0	0	0	0	0	0	0	0	0
16-17 AI/PARS	0	0	0	0	0	0	0	0	0	0
2017-2018 CBI/COLA	0	0	0	0	0	0	0	0	0	0
17-18 AI/PARS	0	0	0	0	0	0	0	0	0	0
2018-2019 CBI/COLA	0	0	0	0	0	0	0	0	0	0
18-19 AI/PARS	0	0	0	0	0	0	0	0	0	0
2019-2020 CBI/COLA	0	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
19-20 AI/PARS	0	0	0	0	0	0	0	0	0	0
2020-2021 CBI/COLA	0	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
20-21 AI/PARS	0	0	0	0	0	0	0	0	0	0
Total CBI/COLA's	48.5	76.75	70.5	66.5	69	70	69.5	74	76	74.75

	Mngrs	NP2	NP3	NP5	P1 & NP6	P2	P3A	P3B	P4	P5
Hours per week	40	37.5	40	40	35	40	35	35	35	40
Total AI/PAR's	53	66	69	75	72	75	72	72	69	71.5
	101.5	142.75	139.5	141.5	141	145	141.5	146	145	146.25
			% of UNION increases MORE than Managers Received							
Difference:	41.25	38	40	39.5	43.5	40	44.5	43.5	44.75	

Pay plans w/ top step bonus * * * * no * * Merit Bonus * * *

7/1/1995 Increase in hours per week 35 to 36.25 7/1/1997 Increase in hours per week 37.5 to 38.75

7/1/1996 Increase in hours per week 36.25 to 37.5 7/1/1998 Increase in hours per week 38.75 to 40

NP2 increased hours from 35 to 37.5; instituted last step lump sum in 2000 of \$500, instituted last step lump sum equal to 2.5% in 2007

NP3 increased hours from 35 to 40; instituted last step lump sum in 2000 of \$500; increased top step lump sum in 2006 of \$750

NP5 increased hours from 35 to 40; in 1999 instituted new 10th step at 2% and 11th step at 2%; instituted top step lump in 2008 at \$600

P1 hours did not increase; 2002 and 2004 implemented additional steps

P2 increased hours from 35 to 40; in 2006 instituted top step lump sum of \$750

P4 hours did not increase; Added step to payplan of 2.5% in 2002 and 2004; instituted top step lump sum of 2.5% in 2006

P5 increased hours from 35 to 40; in 1999 instituted 2.5% top step lump sum; in 2000 added 8th step to payplan; in 2003 added top step lump sum of 2.5%; in 2010 added 9th step of 3% to payplan

UNION BONUSES UP TO \$2,000 2018 to 2021

7/12/2013: Manager's Longevity ELIMINATED; 7/2014 Manager's Health Insurance INCREASED above Unions

Created by/ Updated on: 1/28/19 D. Craig/DRS

Source: <https://portal.ct.gov/-/media/DAS/Statewide-HRA---Z-Listing-Task-PDFs/Salary-Increases-From-1990-to-Present-by-Labor-Unit---Mass-Salary-Changes-Chart.pdf>

SALARY INCREASES FOR MANAGERS COMPARED TO SALARY INCREASES/PAYMENTS TO EMPLOYEES IN THE P-5 BARGAINING UNIT

Managers' salaries increased by 12% (COLAs and AIs)
P-5 Employees' salaries increased by approximately 30.5% (COLAs and AIs)

Managers		Breakdown																	
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL FOR DECADE							
	0	0	0	0	0	3% COLA	3% COLA	0	0	0	0	6% COLA							
	0	0	0	0	0	3% AI	3% AI	0	0	0	0	6% AI							
						Other *						12%							
						(plus annualized longevity)													
P-5 Bargaining Unit												TOTAL FOR DECADE							
FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	15.5% COLA								
3% COLA	0	3.5% COLA	0	0	3% COLA	3% COLA	3% COLA	0	0	0	15% AI								
3% AI	0**	3% AI	0	0	3% AI	3% AI	3% AI	0	0	0	Other *****								
											30.5%								
											(plus "other")								

* - Lump sum longevity payment for managers was terminated by statute effective 7/12/2013; annualized longevity rolled into annual rate for employees eligible for longevity payment prior to that date.
 ** - P-5 Employees at the maximum step (Step 8) received 2.5% lump sum payment
 *** - Additional step (Step 9) added to P-5 pay plan; P-5 employees who were previously at the maximum step moved to step 9
 ***** - The 2017 SEBAC Agreement authorized a \$2000 lump sum bonus payment to all bargaining unit employees

