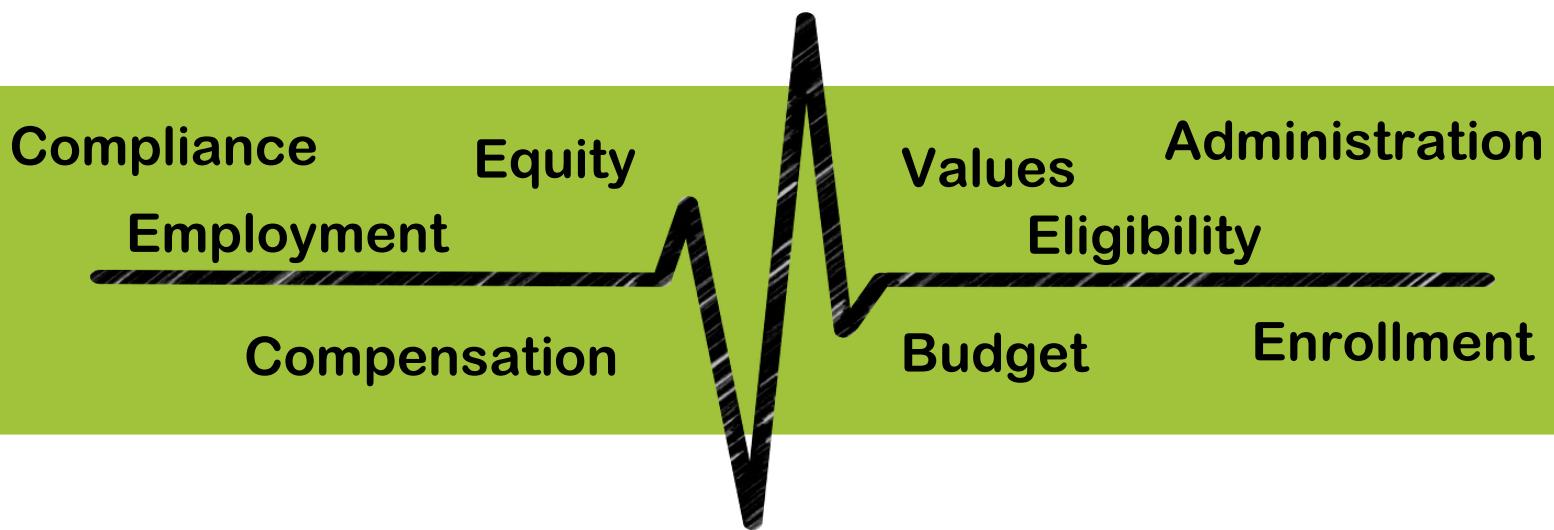




UUA Church Staff Finances



Benefits Tune-up Workbook

Know Our Plans

Live Our Faith



February 2026

Thank you for making our high-quality, values-based benefits available to your employees. Offering benefits helps you to attract and retain excellent staff and is a way of practicing justice, equity, and compassion within your walls.

The Benefits Tune-up Workbook is designed to help you:

- Understand the basics of our benefit plans
- Ensure legal compliance and good protocols for benefits administration
- Check that internal documents and policies are consistent with Plan rules
- Confirm that everything is in order or be alerted to necessary adjustments

The terms of our plans comply with IRS and other federal laws. Congregations and organizations that operate outside of Plan rules put their participation in our Plans at risk, jeopardize the UUA's ability to offer these benefits, and may negatively impact their employees.

We urge you to complete the Workbook annually – and whenever a new congregational leader becomes responsible for benefits onboarding or administration. Refer back to it on a regular basis. Completing the Workbook can be a team effort among a small group of staff and lay leaders with personnel and onboarding responsibilities.

See our Benefits, Compensation, and Aid Funds page for complete Plan information:

<https://www.uua.org/finance/compensation>.



Hugh Dennis,
Acting Director, UUA Church Staff Finances

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Please check in with us!

- Let us know that you've tuned up.
- Send feedback about this Workbook.
- Share something you've learned.

<https://www.surveymonkey.com/r/ocsftuneup>

Part 1: Health Plan

1.1 Employer Subscription Agreement

We are aware of our Subscription Agreement for the UUA Health Plan. **Choose one:**

We have a copy. The information is accurate and complete, including policies and practices regarding plans offered; coverage effective date; and contribution policy for employees and dependents (noting any distinctions based on scheduled hours).

OR

We have submitted a new Subscription Agreement to reflect current policies and practices. (See <https://hipaa.jotform.com/212234330387045>.)

Where do we keep our Subscription Agreement?

Who (what role) is responsible for knowing where the Subscription Agreement is kept?

Two other people who know where to find it:

1. _____
2. _____

1.2 Our Commitments to Our Employees

A. According to our existing (or newly submitted) Subscription Agreement, we've elected to offer these Health Plan designs (indicate all that apply):

Standard PPO benefits – Gold level plan (UU Cares)
 High-deductible PPO benefits – Silver level plan
 High-deductible PPO benefits – Bronze level plan
 Medicare supplement benefits (only for those with active Medicare in place)

B. According to our existing (or newly submitted) Subscription Agreement, we've elected to make coverage effective (**Choose One**):

As of date of hire

First day of month following date of hire

First day of month following a waiting period of (choose one):

30 days of employment (must still enroll within 30 days of hire)

60 days of employment (must still enroll within 30 days of hire)

After 90 days of employment (must still enroll within 30 days of hire)

C. According to our existing (or newly submitted) Subscription Agreement, we have agreed to contribute the following amounts toward the monthly cost of health insurance coverage:

1. Employees scheduled to work at least (choose one) _____ hours per week or _____ hours per year:

- Self-only coverage: (% _____ or \$ _____)
- Additional cost for dependents: (% _____ or \$ _____)

2. Employees scheduled to work fewer than (choose one) _____ hours per week or _____ hours per year:

- Self-only coverage: (% _____ or \$ _____)
- Additional cost for dependents: (% _____ or \$ _____)

3. If the above does not describe your contribution policy in full, please provide additional details:

1.3 Eligibility and Enrollment

A. We understand that all **employees*** who are scheduled to work at least 750 hours per year (about 15 hours/week) for one or more participating employers are eligible for the UUA Health Plan.

This includes the following employees:

If you make the UUA Health Plan available to one employee, you **must** offer it to all eligible employees. However, you are not committed to paying the premium for all, or to paying the same percentage premium for each. (See 1.2, final question.) You may, for instance, choose to pay a higher percentage of the Health Plan premium for 30- to 40-hour employees than for those with fewer hours. Of course, we urge equitable policies in this regard.

*An **employee** receives a W-2, not a 1099.

B. We understand that employees must enroll within 30 days of date of hire or qualifying event. Otherwise, they must wait for Open Enrollment (typically during November).

Who is responsible for ensuring that employees are given Health Plan enrollment info upon hire or following a qualifying event and that enrollment for those interested takes place within no more than 30 days? Who can double-check or be available as a backup?

_____ has primary responsibility. (Name and role.)

_____ is a backup.

C. We understand that during Open Enrollment, all eligible employees have the opportunity to enroll in the UUA Health Plan or, for current participants, to move to a higher-level Plan. Who communicates to staff in October about November's Open Enrollment period for the following calendar year? Who is backup?

_____ has primary responsibility. (Name and role.)

_____ is a backup.

1.4 Ongoing Health Plan Administration

A. We fill out the Splits Form (Contribution Report) annually, showing how premiums are split between the employer and each employee: <https://hipaa.jotform.com/212233803516144>.

- a. _____ has primary responsibility for completing the Splits Form.
- b. _____ is available as backup.

B. _____ We understand that employee changes must be made in writing (not by phone) and are submitted to Church Staff Finances through this form:
<http://www.uua.org/finance/compensation/insurance-employee-changes>. This includes address changes, changes in hours or salary, and departures.

_____ is primarily responsible for communicating with Church Staff Finances staff about any changes to employee information or employment status.

_____ is available as backup.

C. _____ We understand that we get billed monthly, based on annualized wages for participating employees. See www.uua.org/finance/compensation/billing.

D. _____ We understand that as participants in the UUA Health Plan, we must respond to any request for information from Plan auditors, Risk Strategy Management (RSM)

1.5 Consistency of Agreements and Policies with Plan Rules

_____ We've checked 1) our congregation's personnel policies and 2) all letters of hire and employment agreements for individual employees, to ensure that all references to the Health Plan are consistent with Plan rules.

Who checked? _____

Choose one:

_____ YES, we're all set.

_____ YES, and we found the following items that need to be changed or researched:

Plan for making changes, including who is responsible:

1.6 Health Plan Reflection

Who helped complete this section of the Workbook? Does this include everyone named as a responsible party?

What did we learn from completing this section of the Workbook?

What are we doing differently going forward?

Date completed:

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Part 2: Group Insurance Plans

Dental, Life/AD&D, and Long-Term Disability

2.1 Eligibility and Enrollment

A. _____ We understand that all employees (not independent contractors) who are scheduled to work at least 750 hours per year (about 15 hours/week) for one or more participating employers are eligible to enroll in UUA Group Insurance Plans. **Note: interns are not eligible for Group Insurance Plans.**

This includes the following employees:

B. _____ We understand that employees must enroll within 60 days of date of hire or qualifying event. **Otherwise:**

- **For Life and LTD**, they will need medical evidence of insurability and underwriter approval. ***It is extremely important that enrollment happens within 60 days of hire.***
- **For Dental**, they must wait for Open Enrollment (typically in November).

Who is responsible for ensuring that eligible new employees receive enrollment info upon hire and that enrollment happens within the 60-day window after hire or qualifying event? Who can double-check or be available as a backup?

_____ is responsible. _____ is backup.

During Open Enrollment, all eligible employees must be offered the opportunity to enroll in our Dental Plan. *There is NO open enrollment for Life or LTD.* Who communicates to staff about Open Enrollment each fall for the following calendar year?

_____ is responsible. _____ is backup.

C. _____ We understand that if Life or LTD is provided, both must be made available. (The employee does not need to enroll in both, and you may choose different contribution policies.)

NOTE: If you make any of the Group Insurance Plans available to one employee, you must offer them to all eligible employees. However, you are not committed to paying the premium for all, or to paying the same percentage premium for each. You may, for instance, for Dental insurance, choose to pay a higher percentage of the premium for 30- to 40-hour employees than for those with fewer hours. Of course, we urge equitable policies in this regard.

2.2 Consistency of Agreements and Policies with Plan Rules

_____ We've checked 1) our congregation's personnel policies and 2) all letters of hire or employment agreements for individual employees, to make sure that all references to Group Insurance Plans are consistent with Plan rules.

Choose one:

_____ YES, we're all set.

_____ YES, and we found the following items that need to be changed or researched:

Plan for making changes, including who is responsible:

2.3 Ongoing Group Insurance Plan Administration

A. _____ We understand that employee changes must be made in writing and are submitted through this form: <http://www.uua.org/finance/compensation/insurance-employee-changes>. This includes address changes, changes in hours or salary, and departures.

_____ is responsible for completing change forms and communicating with Church Staff Finances staff.

_____ is available as backup.

B. _____ We understand that we get billed monthly, based on annualized wages for participating employees. See www.uua.org/finance/compensation/billing.

C. Who is responsible for tracking 1) qualifying events that deem an employee newly eligible, and 2) terminations or hours reductions that would make an employee no longer eligible?

_____ is responsible. _____ is backup.

D. _____ We understand that for Life Insurance beyond \$50,000 in coverage, a portion of the cost paid by the congregation must be imputed (added to taxable wages) as income on the employee's W-2 form as it is considered a taxable benefit. See:

<http://www.uua.org/finance/compensation/group/life/176232.shtml>.

E. _____ We understand that if Long-term Disability premiums are paid by the congregation (which the UUA recommends), the amount of the premium should be imputed (added to taxable wages) on the employee's W-2 form in order to ensure that any benefit paid out is not taxed. See:

<http://www.uua.org/finance/compensation/group/ltd/176239.shtml>.

2.4 Group Insurance Plans Reflection

Who helped complete this section of the Workbook? Does this include everyone named as a responsible party?

What did we learn from completing this section of the Workbook?

What are we doing differently going forward?

Date completed:

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Part 3: Retirement Plan

The Unitarian Universalist Organizations Retirement Plan (UUORP) is an IRS qualified 401(a)/401(k) defined contribution, multiple employer church retirement plan.

*In the interest of simplicity,
this Workbook does not include all Plan details,
nor does it address every situation.
This is especially true of the Retirement Plan.*

Empower has been the recordkeeper for our Retirement Plan since 2023. Additionally, a plan restatement took effect January 1, 2025 with some changes to plan rules and procedures. All participating employers completed new 2025 Employer Participation Agreements. Please make sure your procedures have adjusted to reflect the new processes. If you have questions, please reach out to RetirementPlan@uua.org.

ABOUT MINISTERS: While ministers are self-employed for Social Security purposes, they are **employees** for regular income tax and benefits purposes.

Only employees are entitled to employee benefits – not independent contractors (who receive 1099's).

3.1 Participation Basics

A. We understand that UU Employers that have adopted the Plan must abide by the Plan's provisions.

Who has verified consistency of the organization's personnel policies and employment agreements with Plan provisions?

On what date did this occur? _____

B. We understand that all W2 employees 18 years of age and older are eligible to participate in the UUORP and must be given the opportunity to do so. We have verified that ALL employees have been enrolled via the [Employee Data Online Input Form](#) and have account profiles at the recordkeeper (Empower). Everyone participating in the Retirement Plan is an employee, rather than an independent contractor. This means they receive a W2, not a 1099.

Choose one (on the next page):

3.1 Participation Basics, continued

YES

NO, and we're contacting the UUA Retirement Plan Team, RetirementPlan@uua.org, to learn how to rectify.

Specific workers in question:

Who verified this? _____

C. We understand that our Employer Participation Agreement reflects our Board's commitments and elections. This key document is kept with other important plan administration materials. We know where it is located.

Choose one.

YES, we have it!

No, we couldn't locate it, but we've now received a copy from the CSF Retirement Plan Team (RetirementPlan@uua.org) and can answer these questions:

Where is our Employer Participation Agreement kept?

Who is responsible for knowing where it is kept?

_____ (Name and role)

Two additional people who know where it is kept:

1. _____

2. _____

D. When describing the Retirement Plan to new and prospective employees for any staff position, we exactly mirror the commitments documented in our existing Employer Participation Agreement and adhere to the Plan's definitions and rules.

Yes, we are clear and accurate in describing our Retirement Plan commitments to new and prospective employees.

We may have some inconsistencies. _____ (name) is contacting RetirementPlan@uua.org for assistance.

3.1 Participation Basics, continued

E. We acknowledge that our existing Employer Participation Agreement can only be amended effective January 1 or at the start of our Fiscal Year, and that those amendments must be submitted in the form of a new Employer Participation Agreement to the UUA Retirement Plan Team and accepted and signed by the UUA before the new implementation date.

Yes, we understand and have submitted a new Employer Participation Agreement and received a fully executed signed agreement back from the UUA reflecting any elections changes we have made.

To change the terms of your Participation Agreement for an upcoming calendar or fiscal year, contact the UUA Retirement Plan Team, RetirementPlan@uua.org.

We have changed our elections and not completed a new Employer Participation Agreement and not informed the Retirement Plan Team. _____ (name) is contacting RetirementPlan@uua.org for assistance. We also understand we may have corrections to process because of this elections change.

3.2 Our Commitments to Our Employees

A. According to our Employer Participation Agreement, each employee that has satisfied the [Year of Eligibility Service \(YoES\)](#) receives:

A Base Employer Contribution of _____ % of compensation,

and (choose one):

an Employer Match of _____ % of compensation OR

no Employer Match

EVERY employee who has satisfied the [Year of Eligibility Service \(YoES\)](#) must receive the Employer Base contribution and any Employer match on salary deferrals up to the maximum elected on the EPA. The YoES is detailed in section 3.4 below.

B. We understand the updated definition of compensation includes amounts received as a housing or parsonage allowance and salary deferrals and excludes severance pay, payment in lieu of FICA, imputed insurance premiums, the gross-up amount for same-gender couples, additional benefits not paid in cash, reimbursements for moving and travel expenses, and health insurance stipends.

YES, we're all set.

NO, and we're in touch with the Retirement Plan Team for help, RetirementPlan@uua.org.

Who is responsible for making this contact?

3.2 Our Commitments to Our Employees, continued

C. We've confirmed that all types of contributions are being calculated and remitted in accordance with the Plan and our Employer Participation Agreement. We have confirmed that we always remit Elective Contributions as soon as practicable following the reduction in Participants' Compensation, but in no event more than 15 business days after the end of the month in which the reduction in Compensation is made.

YES, we're all set.

NO, and we're in touch with the Retirement Plan Team, RetirementPlan@uua.org.

Who is responsible for making this contact?

3.3 New Hire Onboarding

A. We have a process for ensuring that every new employee (age 18 or older) receives these Retirement Plan enrollment materials upon hire:

- [New Hire Retirement Plan Welcome \(PDF\)](#)
- [Summary Plan Description \(SPD\) \(PDF\)](#)
- [Annual Plan Notice \(PDF\)](#)
- A copy of our location's Employer Participation Agreement (EPA).

We understand that all employees (18 or older), regardless of hours or length of service, can authorize elective contributions (pre-tax or Roth) from DAY ONE of employment. **Starting January 1, 2026, employees may choose between pre-tax and Roth contributions, or split between both types.**

We enroll all W2 employees upon hire.

B. To add a new employee, make updates to an existing employee, or terminate an employee, please submit the [Employee Data Online Input Form](#)

Choose one:

YES! Here's the person responsible and the process for providing this information to every employee upon hire and annually:

The following employees (listed on next page) have authorized Elective contributions (name, date, and type: Pre-tax/Roth/\$0) :

Elective Contributions are the Employee's voluntary, pre-income tax, salary-deferral contributions which can be made on a pre-tax or Roth (after-tax) basis. Each employee (age 18 and over) will have an Empower account where they can choose, change, or cancel elective contributions.

3.3 New Hire Onboarding, continued

We verify that all employees have made an election for salary deferral contributions (pre-tax, Roth, or \$0) in their account profile at Empower. **Starting January 1, 2026, employees can choose between pre-tax contributions (tax deduction now, taxed in retirement) or Roth contributions (after-tax now, tax-free in retirement), or a combination of both.**

Yes, all employees have an election in their Empower profile

No, and _____ (name) is reaching out to the following employees without elections to ensure they enter their election even if \$0 in Empower (list employees):

NO, we haven't been doing this. We recognize that we have an operational error and we're contacting the Retirement Plan Team, RetirementPlan@uua.org.

Who is responsible for correcting this operational error?

C. **Every time someone is hired**, we check to see whether that individual has already fulfilled the Year of Eligibility Service provision (see 3.4 below), indicating that we are to begin their employer contributions immediately. **Choose one:**

YES, and here's who is responsible for checking:

NO, and here's our plan for making sure this happens going forward:

3.4 Must Receive Employer Contributions: Year of Eligibility Service (YoES)

A. Understanding the Year of Eligibility Service (YoES)

_____ YES, we know that employees who have met the Plan's Year of Eligibility Service provision must receive employer contributions and that no one can "opt out" of receiving contributions due them or negotiate for a different amount.

_____ YES, we recognize that it is our responsibility, as the Employer, to ensure that the determination of satisfaction of the Year of Eligibility Service is handled properly and on a timely basis, with assistance from the UUA Retirement Plan Team.

_____ YES, we enter hours for each active employee at Empower through the contributions process or the Vesting Update feature to assist in tracking the Year of Eligibility Service.

_____ YES, we understand that the Plan's Year of Eligibility Service provision is met when an employee (age 18 or older) fits any one of these criteria:

Contact the UUA Retirement Plan Team, RetirementPlan@uua.org, with questions about **Year of Eligibility Service**.

Hours of service must be combined for employees serving more than one participating UU employer concurrently or consecutively.

Determining Year of Eligibility Service (YoES) requirement:

UUA CREDENTIALED PROFESSIONAL: An individual who is recognized by (i) the Ministerial Fellowship Committee as attaining Preliminary Fellowship status, or (ii) by the Religious Education Credentialing Committee (RECC) as a Credentialed Religious Educator, or (iii) by the Music Leadership Certification Committee (MLCC) as a Certified Music Leader has satisfied the YOES.

ALREADY ELIGIBLE: An employee that has previously met the Year of Eligibility Service provision either as a credentialed professional or while employed by any UU employer that offered the Retirement Plan is immediately qualified and must receive the employer base contribution.

HOURS OF SERVICE: Has completed 12 consecutive months of employment, AND completed 1,000 Hours of Service* during the completed 12-month period reviewed:

- a. On the first anniversary of date of hire OR
- b. At the end of the calendar year in which the first anniversary falls OR
- c. At the end of any calendar year thereafter

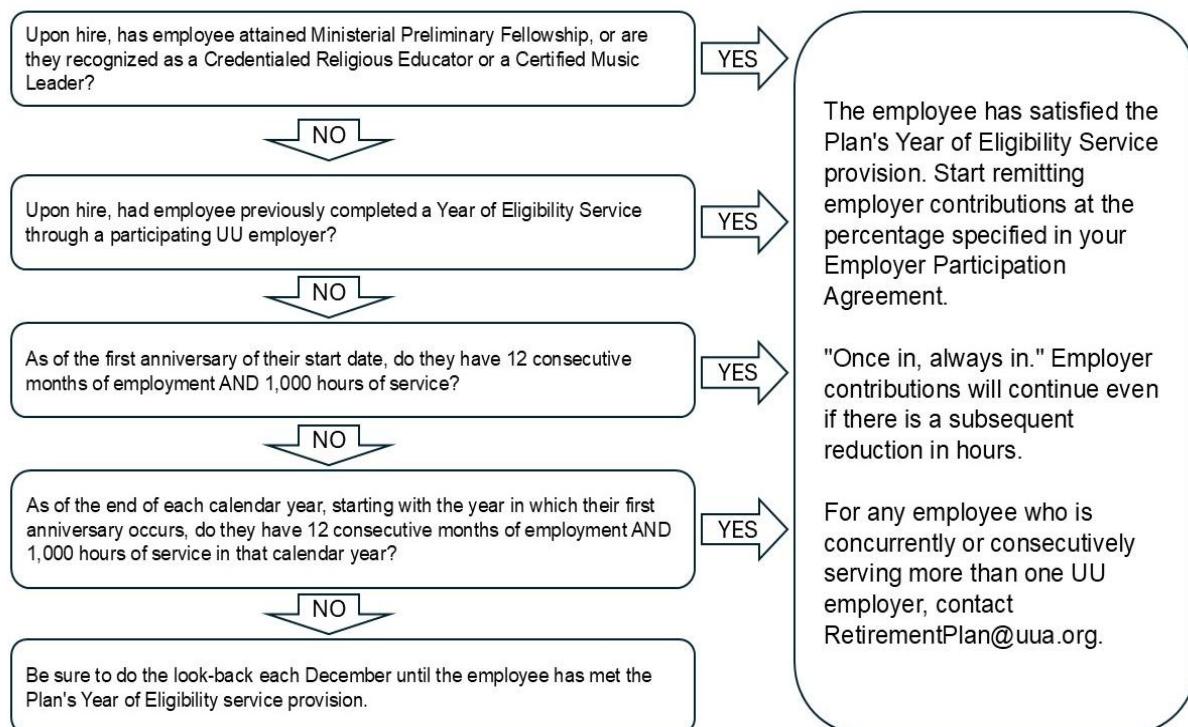
3.4 Employer Contributions: Year of Eligibility Service, continued

* **Important note:** If your employee works for two or more participating UU entities, either consecutively or concurrently, hours are aggregated. Please reach out to the UUA Retirement Plan Team at RetirementPlan@uua.org for help making a proper determination about eligibility.

_____ YES, we understand that once an individual has satisfied this provision, they never have to re-satisfy it, even if their hours are reduced or they go to work for another UU employer that offers the Plan. **Once satisfied, always satisfied.**

_____ YES, we know that we must enroll all W-2 employees aged 18 and over into the Empower platform so they can contribute on their own if they so choose, to receive employer base contributions once they have satisfied the YOES, and so we can enter their hours worked.

Employer Contributions Flow Chart for Determining Eligibility



3.4 Employer Contributions: Year of Eligibility Service, continued

B. Highlighting Key Dates

_____ YES, we understand that there are 3 important dates on which to check (perform a "look-back") for satisfaction of Year of Eligibility Service:

1. **Date of Hire** (Already satisfied through prior UU service or professional credentialing?)
2. **1-year anniversary** of Date of Hire (1,000 hours completed?)
3. **End of EVERY calendar year** for all employees that have not previously satisfied (Starting the year of 1st anniversary. 1,000 hours completed?)

Two Important Reminders:

1. **Once satisfied, always satisfied.** After an employee satisfies the Plan's Year of Eligibility Service provision, through any one or more participating employers, they begin receiving employer contributions and will do so going forward – even if there is a subsequent reduction in hours or a move to another participating employer.
2. **All participating employers count.** If your employee works for two or more UU entities that participate in the Plan, please reach out to the Retirement Plan Team at RetirementPlan@uua.org for help establishing key dates.

Choose one:

The Empower platform will be used to help track satisfaction of YoES. As this process is being set up, it is important for congregations to continue to monitor YoES for employer contributions:

_____ We already have a reliable process in place for checking at these key times.

How do you keep track of the first look-back date on anniversary of date of hire?

Who is responsible for the look-back at the end of each calendar year? Backup?

_____ We are now putting in place this process for checking: (Who checks? How do you keep track of the date of hire anniversary look-back date and ensure that the look-back occurs at the end of every calendar year?)

_____ We have identified an issue and need to resolve it.

_____ will contact RetirementPlan@uua.org

3.4 Employer Contributions: Year of Eligibility Service, continued

C. All of our employees fall into these categories: (put every employee in a box.)

Is a UUA CREDENTIALED PROFESSIONAL and is receiving Employer Contributions.	Has satisfied the Plan's Year of Eligibility Service Provision thru hours worked and is receiving Employer Contributions.	Will receive employer contributions after fulfilling the Year of Eligibility Service provision. (Include date on which to check for each employee.) <i>(Name & Check Date)</i>	Has not previously met Year of Eligibility Service provision and won't complete YOES unless hours per year increase, consecutively or concurrently, at another UU Employer that offers this Plan.	Is eligible for salary deferral (employee contributions) <i>(All W-2 employees age 18 and up)</i>

3.5 Empower Interactions

Empower is the Plan's Recordkeeper. They are responsible for keeping records of enrollment, contributions, and how those contributions are invested.

A. Who remits employer and employee contributions to Empower?

name title

B. Who is the back-up person for contribution calculation and remitting?

name title

C. The UUA knows who is responsible for remitting to Empower from our congregation.

Choose one:

YES, the UUA's Retirement Plan Team already has the name(s) of our responsible remitter.

OR

YES, we have now verified or updated our remitter(s) by completing the [Empower Plan Service Center Users Form](#).

D. We are successfully remitting contributions, hours, and ACH bank payment to Empower so that contributions can be properly posted

We have reviewed the Knowledge Base [Plan Admin and Remitter Resources](#).

We are unclear about the remittance process for funding and/or data.

is contacting RetirementPlan@uua.org for assistance.

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3.6 Consistency of Policies and Agreements with Plan Rules

We've checked all letters of hire or employment agreements for individual employees, to make sure that all references to the Retirement Plan are consistent with the governing Plan's provisions and our Employer Participation Agreement.

Choose one:

YES, we're all set.

YES, and we found the following items that need to be changed:

_____ and _____

_____ is responsible for contacting RetirementPlan@uua.org.

3.7 Retirement Plan Reflection

Who helped complete this section of the Workbook? Does this include everyone named as a responsible party?

What did we learn from completing this section of the Workbook?

What are we doing differently going forward?

Date completed:

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Part 4: Compensation Reminders & What's Next

4.1 Reminders

A. Health and Dental Plans

- All eligible employees (expected to work 750 hours or more a year) must be offered the chance to enroll. Hours are combined for those serving more than one participating congregation.
- If they miss the enrollment window (30 days Health, 60 days Dental from first day of work), they must wait for Open Enrollment (November). No open enrollment for Life or LTD.
- Set reasonable, equitable policies for your contributions.

B. Life/AD&D Insurance and Long-Term Disability Plans

- All eligible employees (750 hours, same as above) must be offered the chance to enroll.
- Enrollment window (60 days) critical! If missed, employee must undergo medical screening to apply. There is no open enrollment for Life or LTD.

C. Retirement Plan

- Employers must inform every employee (age 18+) about the Retirement Plan upon hire; all employees *must* be enrolled, regardless of hours.
- Each employee should make an employee contribution election, which may be \$0. **Starting in 2026, employees can choose between pre-tax and Roth contributions.**
- Employer contributions begin after an employee meets the Plan's Year of Eligibility Service provision. *Once satisfied, always satisfied*; check for prior qualification.
- Employer's Retirement Contribution is the same percentage for all employees who have satisfied the Plan's requirement, as is the Match offer, if you provide Matching.

4.2 What's Next

A checklist for your consideration

- Have you reviewed UUA [Benefit Recommendations](#) and the [Congregational Salary Program](#)?
- Are you providing annual salary adjustments? The third-quarter Consumer Price Index (CPI-U) increase from 2024 to 2025 was 2.9%. As you budget for staff salaries in 2026, consider that a 2.9% wage increase is needed to roughly maintain a typical employee's purchasing power.
- Are satisfactorily performing employees progressing through the salary range for their position?
- Is your salary determination process guided by your values?
- Are employees evaluated annually by their supervisor (to complement regular supervisory conversations about goals, needs, progress, etc)? See [Performance Evaluations: Tips, Traps, and Trends](#).
- Do all employees have job descriptions? Are these reviewed and adjusted as needed, as part of the annual evaluation process?
- Do you provide appropriate [professional expenses](#) to your staff?