

Series: Fiscal Management

COA: FIN 8.01, HR 5.03, GOV 6.07
CFOP:

Procedure Name: Incentive Compensation
Procedure Number: FM-203
Revision #/Date: (1) 2-03-09
Effective Date: 11/21/05
Applicable to: All CBCB Staff

SUBJECT: Incentive Compensation

PURPOSE: To provide incentive compensation to employees for efficient performance, suggestion awards, safety awards, etc.

PROCEDURE:

References

CBCB Policies/Procedures: FM-205, GOV-202, OP-1009

OMB Circular A-122

General

- A. The Chief Executive Officer (CEO) of CBCB will determine the appropriateness of issuing incentive compensation to staff of CBCB.
- B. In accordance with OMB Circular A-122, all incentive compensation will be based on efficient performance, suggestion and/or safety awards as determined by the CEO.
- C. Incentive compensations can be authorized by the CEO for individual and/or group performance. The definitions of each type of compensation are defined below:

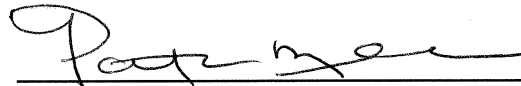
Individual Level Incentive Plans: Output or performance is measured by individual and the rewards the employee receives are based upon this measurement.

Group Level Incentive Pay Plans: This applies where it is impossible to relate output to an individual employee's efforts and cooperation is required to produce the desired output. A group incentive plan is used to reward cooperation, teamwork and coordination of activities. This type of incentive compensation will be typically issued by CBCB during the holiday season of Christmas or at the middle or end of a given fiscal year.

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- D. Incentive compensation will be paid for the "On Call" First Tier employee when the rotation is on an approved CBCB holiday; excluding an employee's elective cultural day. The compensation amount is \$100 per calendar day that is a paid holiday at CBCB. For all other days when an "On Call" First Tier employee is on rotation; the compensation amount is \$25 per calendar day. Reference procedure OP-1009.
- E. All incentive compensations are dependant upon the availability of funds.
- F. All incentive compensation will be processed via the payroll system at CBCB. This type of compensation is considered to be taxable income to the employee.

BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:



DR. PATRICIA NELLIUS-GUTHRIE
Chief Executive Officer
CBC of Brevard, Inc.

APPROVAL DATE: 3/7/09