

ERI Distance Learning Center
9817 NE 54th Street, Suite 103
Vancouver, WA 98662 USA
contact.dlc@erieri.com
www.eridlc.com

The ERI Distance Learning Center is an offering of ERI Economic Research Institute. Since 1987, ERI has provided salary, benefit, cost-of-living, and executive compensation survey data to compensation professionals worldwide. Visit *www.erieri.com* to learn about ERI's salary survey, cost-of-living, and executive compensation software databases and hardcopy reports.

ERI DISTANCE LEARNING CENTER Online Course Catalog



Online Training in Compensation and Employee Benefits



ERI DISTANCE LEARNING CENTER COURSE CATALOG

TABLE OF CONTENTS

Continuing Education Credits	1
Free Online Courses	
Foundation Courses	2
Salary Administration	6
Incentive Compensation	11
Executive Compensation	14
Special Topics	17
Litigation Challenges	21
Tax Issues and Planning	25
Relocation Planning	29
Employee Benefit Programs	33
Employee Courses	36
Course Accreditation	40
Administrative Policies	41

Updated August 16, 2006
 Copyright © 2005 ERI Economic Research Institute, Inc. Patents Pending. All rights reserved.
Assessor Series® research products are registered trademarks of ERI Economic Research
 Institute in the United States and/or other countries. U.S. EIN 33-0356443
www.erialc.com
contact.dlc@erieri.com

ADMINISTRATIVE POLICIES

Complaint Resolution

Any complaint regarding the ERI Distance Learning Center should be submitted in writing to:

Debra Ivy
 9817 NE 54th Street , Suite 103
 Vancouver, WA 98662

Refund and Cancellation

DLC courses are free, and exams for continuing education cost just \$29 per course. All courses offered by ERI Economic Research Institute are fully guaranteed. Dissatisfied customers can receive a full refund of their course test fee within 30 days of order placement, by contacting ERI's Customer Service Department at contact.dlc@erieri.com. Credit card transactions will be made within the next 2 business days of receipt.

To receive continuing education credit for ERI Distance Learning Center courses, participants must complete each course within one (1) year of their initial access to the course. Refund requests are greatly facilitated if accompanied by a copy of a course email invoice. Refunded fees will cause course records to be purged from ERI files; no credits will be awarded.

Record Retention

All paid transactions, test and course records, and correspondence are kept for no less than 5 years at ERI DLC, 9817 NE 54th St., Vancouver, WA 98662. Contact (888) 660-1752 or email contact.dlc@erieri.com for more information.

Update

Prior to publication, all ERI Distance Learning Center (DLC) courses will be reviewed by qualified person(s) other than the course developer, in order to assure the courses are accurate, timely, and consistent with currently accepted standards relating to the pertinent subject matter(s). In addition, all DLC courses are reviewed and revised, as appropriate, on an annual basis. During each review, ERI Economic Research Institute checks technical accuracy, timeliness, and sufficiency to achieve the stated learning objectives. In addition, course evaluations are reviewed each quarter to assess program effectiveness. The date on which a course was last updated can be found at the bottom of the left-hand toolbar of each course. Should you encounter a problem or spot an error within DLC material, please email ERI immediately at contact.dlc@erieri.com.

Assessing Various Geographic Locales for Your Retirement Years – 90**Overview**

Many factors enter into the decision to live in a particular locale during one's retirement years. Climate, personal profiles, family, and finances all contribute. In any country, certain elements make this retirement easier: lower crime rates, availability of medical treatment, and proximity to relatives. No two individuals will have exactly the same needs. One factor, however, can be isolated, and that is the element of cost. Cost of living varies dramatically among areas. This difference can be measured quantitatively. One needs to understand the sources of this data, the structure of the methodology utilized, and the impact of these factors on the results calculated. This course will examine these elements and introduce data sources available in today's Internet Age for use in retirement planning.

Objectives

- Define the concept of cost of living and COL differentials
- Match these differentials with costs and available funds for feasibility analyses by someone preparing to retire
- Review areas within a country for their favorable access for a retiree

Certification: pending

Field of Study: Consulting Services

Level: Basic

COURSE ACCREDITATION

ERI Distance Learning Center online courses have been approved for recertification credit hours toward PHR, GPHR, and SPHR recertification through the Human Resource Certification Institute (HRCI) of the Society for Human Resource Management. For more information about certification or recertification, please visit www.hrci.org.

The ERI Distance Learning Center is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors and as a Quality Assurance Service (QAS) sponsor of continuing professional education. Participating State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN 37219-2417. To learn more, visit www.nasba.org. For more information regarding refund, complaint and program cancellation policies, please visit www.ERIDLC.com and click on *Policies* at the bottom of the page.

Each DLC course qualifies for recertification credit for the Certified Compensation Professional (CCP), Certified Benefits Professional (CBP) and Global Remuneration Professional (GRP) designations granted by WorldatWork Society of Certified Professionals. For more information on recertification, visit www.worldatworksociety.org.

The ERI Distance Learning Center certifies that an application is pending for approval as a State Bar of California provider. Other state agencies are also reviewing DLC courses for CLE and CE credit.

CONTINUING EDUCATION CREDITS

ERI Distance Learning Center (DLC) online courses provide the following types of professional continuing education credits for a fee of \$29 per course.

BAC and CAC Credit for HR Analysts

Become a certified Benefits or Compensation Analyst by completing 12 DLC online courses.

CCC Credit for Compensation Committee Members

Professionals asked to serve on the boards of for-profit and non-profit organizations are responsible for overseeing executive pay packages. Those who complete the ERI Distance Learning Center's series of compensation committee courses can become credentialed in compensation analysis.

CCP, CBP, and GRP Recertification Credits

Each DLC course qualifies for recertification credit for the Certified Compensation Professional (CCP®), Certified Benefits Professional (CBP®) and Global Remuneration Professional (GRP®) designations granted by WorldatWork Society of Certified Professionals. For more information on recertification, visit the Society website at www.worldatworksociety.org. To earn CBP, CCP, GRP credit for a course, you must pass its final exam for CBP, CCP, or GRP credit with a score of 80% or higher, answering at least 8 out of 10 questions correctly.

CE Credit for Insurance Agents

Selected ERI Distance Learning Center courses are approved by the California, Oregon, and Washington State Departments of Insurance for CE credit.

CLE Credit for Attorneys

Selected DLC courses are under review for approval by the California State Bar.

CPE Credit for Accountants

Over 50 DLC courses provide CPE interactive self-study credits. Selected courses also provide QAS interactive self-study credit. The ERI Distance Learning Center is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of (formerly interactive) self-study CPE credits and as a Quality Assurance Service (QAS) sponsor of continuing professional education. Each online learning course provides 1-4 CPA CPE credit hours, while selected courses provide QAS credit. For more information on CPE self-study credit for accountants, visit www.nasba.org.

CRCC Credit for Rehabilitation Counselors

In order to extend their certification status as a CRC, CCRC, CRC-MAC, CRC-CS or CRC-MAC-CS, rehabilitation counselors must earn 100 hours of credit every 5 years OR take a recertification exam. For more information, see www.crccertification.com/cont_ed.html. Selected DLC courses provide 4 hours of CRCC recertification credit.

JCA Credit for Job and Compensation Analysts

The Job and Compensation Analyst (JCA) credential is the only national accreditation program for job and compensation analysts. Becoming a certified Job and Compensation Analyst proves your mastery of today's most advanced compensation methods and job analysis techniques.

PHR, GPHR, and SPHR Recertification Credits

The ERI Distance Learning Center is an HRCI-approved provider. You can earn your PHR, GPHR, and SPHR recertification credit hours by taking ERI Distance Learning Center courses. (The Distance Learning Center offers over 50 courses, with more added each year.)

FOUNDATION COURSES

Online Compensation and Benefits Administration – 02**Overview**

Today Human Resources has many options for administering compensation and employee benefits plans online. Organization websites now offer employees numerous features such as health care insurance enrollment and online Summary Plan Descriptions (SPDs), retirement planning and retirement calculators, and 401(k) plan maintenance. This course teaches what your organization must consider when launching websites that administer compensation and benefits for employees. You will learn about compliance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA), maintaining website security, the use of personal identification numbers (PINs) and electronic signatures, and employee communication through online documentation.

Objectives

- Understand the benefits of online salary administration and yearly employee salary review
- Describe the use of Internet sites for retirement planning using retirement calculators
- Review health care administration online, including the use of static sites vs. interactive sites
- Understand security and legal requirements for online compensation/benefits documentation

Certification: BAC, CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Basic

New Economy Compensation – 03**Overview**

This course examines the differences between compensation programs of old economy and new economy organizations. Their different use of compensation elements (including base salaries, incentives, and employee benefits) is discussed. At the end of this course, you should understand the basics of compensation planning, and how your organization can better use its resources to attract and retain talent.

Objectives

- List the differences between compensation strategies of old and new economy organizations
- Describe the individual elements that create the total compensation package
- Discuss current trends in compensation and benefits, including the use of stock options
- Explain the use of different types of employee benefits

Certification: BAC, CAC, CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Overview

Planning for the Government's Help in Retirement: Social Security and Medicare – 70**Overview**

This course will guide you through Social Security and Medicare. You will learn what to expect from these programs during your retirement. You will find out when the best time to begin receiving benefits is, and how your benefits will be taxed. Then you will learn how your family members can benefit from your Social Security.

Objectives

- Describe the government's place in your retirement
- Understand the fundamentals of the Social Security system
- Understand the basics of the Medicare program
- Explain the difference between Medicare and Medicaid
- Research the cost of living in different locations to discover where your government benefits will stretch the farthest

Certification: CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Personal Development

Level: Basic

Starting Your Own Business – 80**Overview**

Many Americans dream of starting a business. But being self-employed or the employer of others brings a great deal of additional responsibility. This free online course discusses the details of starting a business, including how to write a business plan, choosing a business type, obtaining financing, hiring employees, setting salaries, the importance of employee benefit plans (such as health care insurance and retirement plans), marketing, taxes, and business law.

Objectives

- Know how to write a business plan
- Select between the business forms of sole proprietorship, LLC, and S or C corporation
- Use salary surveys for determining employee salaries and setting founder salaries
- Describe how to use a marketing plan and advertising agencies in your small business
- Utilize online resources, such as those provided by the Small Business Administration, to research business law and income taxes

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Specialized Knowledge & Applications

Level: Basic

Employee Life and Disability Insurance – 50**Overview**

This course presents a broad overview of individual and employer-provided life and disability insurance policies. You'll learn how to evaluate your own need for life and disability insurance. Then you'll find out about necessary supplements to those policies.

Objectives

- Describe the two main types of life insurance policies
- List the advantages and disadvantages of employer-provided life insurance
- Explain how disability insurance works
- Evaluate your need for life and disability insurance coverage



Certification: BAC, CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Personal Development

Level: Overview

Individual Retirement Accounts and 401(k) Plans – Saving and Investing for the Future – 60**Overview**

This course teaches the basics of how to invest for your retirement. Here we discuss two popular retirement savings plans: the 401(k) and the Individual Retirement Account (IRA). We also explain how stocks, bonds, and mutual funds fit into a diversified retirement portfolio. Upon completion of this course, you should have a clear understanding of how to maximize your savings in order to meet your retirement goals.

Objectives

- Use Internet programs to determine how much you will need to save for retirement
- Explain the fundamentals of the 401(k) plan
- Select between a Traditional IRA and a Roth IRA
- Determine an investment strategy based on risk preference

Certification: BAC, CBP, CCP, CE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Personal Development

Level: Overview

Organization Wage Determinations – 04**Overview**

Before establishing or adjusting a wage structure, Human Resources Management must consider its internal and external labor market. Doing so will allow them to make decisions about average job salaries that take into account: labor costs, employee productivity, employee retention, salary comparisons to competitors, cost-of-living comparisons, labor unions, and more. This pay-theory course reviews all the internal and external factors you must allow for when making wage determinations.

Objectives

- Understand the impact of labor costs on an organization's ability to pay
- Integrate cost-of-living increases through the use of a cost-of-living calculator
- Explain the common use of salary surveys in wage determination
- Describe the role of labor unions and collective bargaining agreements in wage determination

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Basic

**Basic Quantitative Methods – 09****Overview**

This free online math course teaches everyday mathematics used in Human Resource Management. We begin with a discussion of basic mathematics, including math order of operations and types of measurement. Then we look at how calculating percentages and percentiles can be used to analyze Human Resource data. We show you how to calculate the slope of a line for line graphs. Then we teach techniques involved in the procurement of salary survey data, including random sampling. We show you how to analyze this salary data using a histogram to view normal distribution, skewness, and outliers. After this, we look at how statistical tests and a null hypothesis can be used to prove or disprove your math results.

Objectives

- Describe the pitfalls of business math addition, subtraction, multiplication, and division
- Explain the difference between nominal, ordinal, interval, and ratio types of measurement
- Discuss populations, samples, and random sampling in salary surveys
- Describe the use of histograms in Human Resources quantitative methods
- Use statistical tests to evaluate your null hypothesis

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Basic

Federal Employment Laws That Impact Compensation and Benefits – 15**Overview**

This online course offers an overview of U.S. federal employment laws that impact compensation and benefits administration. This information is critical, because we live in a litigious society. Employers and Human Resources professionals must know exactly what federal law requires regarding employee compensation and benefits administration. They also must understand federal employment law requirements regarding record-keeping, hiring, and firing, in order to make sure their organizations are in compliance with employment law, labor laws, and compensation and benefits management regulations.

Objectives

- Explain the four provisions of the Fair Labor Standards Act (FLSA)
- Differentiate between equal pay and comparable worth
- Discuss prevailing wage laws as applied to immigrant employees and government contractors
- Identify the major implications of equal employment opportunity and affirmative action
- Analyze the impact of Workers' Compensation, FMLA, HIPAA, and ERISA on employee benefits administration

Certification: BAC, CAC, CBP, CCC, CCP, CE, CPE QAS, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Overview

Online Recruiting – 54**Overview**

This course presents the ins and outs of using Internet career sites and resume listings to find new employees. We'll show you how these sites operate and what you can do to protect your organization from headhunters that use the Internet to rob organizations of valuable employees. In addition, we'll show you how to use your organization's own website to attract the right prospective employees.

Objectives

- Avoid online recruiting trouble
- Discriminate between online career sites
- Write an effective online job advertisement
- Understand how your company career site can help your recruiting efforts
- Protect your organization from headhunters

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Basic

Employee Health Insurance: Choosing a Plan That's Right for You – 30**Overview**

This course guides individuals on what to consider when choosing a health insurance plan. A broad overview of group health plans is offered. Special attention is focused on terms used when discussing the various plans. Upon completion of the course, individuals should be prepared to select an employer health plan.

Objectives

- Describe the most common health care plans offered to groups and how they work
- Explain what is expected during the enrollment process
- Identify the right questions needed to choose the most appropriate plan to meet individual and/or family needs
- Define common terms used to discuss employee health insurance

Certification: BAC, CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Consulting Services

Level: Basic

How to Manage Personal Debt – 40**Overview**

This course presents a bird's-eye view of personal debt. You'll learn about different types of debt, including student loans, credit card debt, home mortgages, and auto loans. You'll also learn how to get out of debt and where to go for financial help.

Objectives

- Understand the basics of managing personal debt
- Explain how to deal with different types of debt
- Apply debt management principles to your own financial situation
- Know when and where to go for financial help

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Personal Development

Level: Basic



EMPLOYEE COURSES

Free Salary Sites – 10**Overview**

With free salary calculators popping up across the Internet, it is important to be able to discern between reliable and unreliable data. This course will walk you through the major free salary sites, instructing you on what to look out for when choosing a data source.

Objectives

- Contrast the wide range of free salary data available
- Discriminate between reliable and unreliable sources
- Define commonly used compensation and benefits terms
- Research salary information using various Internet sites

Certification: pending

Field of Study: Management

Level: Overview

**The Basics of Employee Stock Option Plans – 20****Overview**

This course presents a basic overview of the world of employee stock options. You'll learn about NQSOs and ISOs, employee ownership, how to manage your own stock option portfolio, and what the future has in store for stock options.

Objectives

- Explain the purpose of stock options as a compensation method in today's workplace
- Evaluate the place of stock options in your financial plan
- Understand the difference between NQSOs and ISOs
- Use salary software to design a stock option incentive program

Certification: CBP, CCC, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Taxation

Level: Basic

Environments of Compensation and Benefits Administration – 71**Overview**

This course describes the economic, social, organizational, and technical environments that influence compensation and benefits administration in the United States. Current and historical influences are discussed. Employment demographics and trends are examined. Labor markets, worker values, factors of an organization, and the impact of the Internet are covered.

Objectives

- Discuss relevant social demographics and their effect on the labor force
- Understand the fundamentals of the Social Security system
- Describe the changes in compensation administration that have occurred because of the Internet
- Use Internet and software applications to research compensation program policies

Certification: CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Overview

Non-Profit Variable Pay – 72**Overview**

This course teaches compensation professionals how to select and administer variable pay plans for tax-exempt organizations. It describes the importance of variable pay in executive compensation packages. Then it covers the different types of variable pay plans available and the factors that must be considered in their design. Finally, this course reviews the administration of variable plans and how to avoid common problems.

Objective

- Understand the rise in use of variable pay for motivating and retaining tax-exempt organizations' management teams
- Describe the various types of variable pay plans
- Determine the jobs for which variable pay is suitable
- Set up a variable pay plan for your tax-exempt organization
- Maintain the variable pay plan effectively

Certification: pending

Field of Study: Management

Level: Overview

SALARY ADMINISTRATION

Quantitative Methods Used in Salary Administration – 19**Overview**

This course teaches the mathematical skills you need to administer your organization's wage structure and salary increases. We begin with a discussion of how to analyze salary survey data, using averages, medians, modes, and maturity curves. Next we show you how to set up a wage structure for your company, using guide charts, compa-ratios, grades, and ranges. After this, we discuss how percentages can be used to analyze geographic differentials and salary increases.

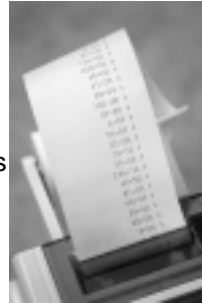
Objectives

- Interpret salary surveys using averages, medians, modes, and maturity curves
- Analyze wage structures
- Use guide charts to plan salary increases
- Utilize percentages to analyze salary increases and geographic differentials

Certification: CAC, CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Accounting & Auditing

Level: Intermediate

**Trends in Retirement Plans – 74****Overview**

This course presents a broad overview of employee retirement plans for the Human Resources professional. You'll take a look at qualified and non-qualified retirement plans, the various plans within those categories, and the advantages and disadvantages of each plan. You'll also look briefly at retirement plan options for small businesses, and at general retirement plan administration practices.

Objectives

- Explain the difference between qualified and non-qualified retirement plans
- List and describe the various types of qualified retirement plans
- List and describe the various types of non-qualified retirement plans
- Name 3 retirement options for small businesses

Certification: BAC, CBP, CCC, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Specialized Knowledge & Applications

Level: Overview

**Conducting Job Analysis – 33****Overview**

This course will teach you how to perform job analysis from the ground up. The result of this work will be written job descriptions that are used for many personnel tasks, including job evaluation, hiring, and setting pay/benefits.

Objectives

- Explain the purpose of job analysis and job descriptions
- Differentiate between various methods of job analysis
- Collect appropriate information
- Write clear and concise job descriptions
- Recognize the job-description requirements set forth in wage and employment laws

Certification: CBP, CCP, CPE, CRCC, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Specialized Knowledge & Applications

Level: Basic

Quantitative Methods Used in Benefits Administration – 59**Overview**

This course introduces you to various quantitative methods used in benefits administration. Key to this course is the application of formulas used in retirement plans: net present value, future value, and annuities. This course teaches how to forecast and trend benefit costs using multiple and time series regression analyses. It covers quantitative methods used to select benefit programs such as the Chi-square test, benchmarking, and cost/benefit analysis.

Objectives

- Determine the effectiveness of your benefit programs through the use of cost/benefit analysis
- Use the Chi-square test to determine the significance of employee benefit surveys
- Forecast and trend benefit costs using multiple and time series regression analyses
- Understand the role of cost-of-living adjustments in retirement plans
- Apply present value, future value, and annuity calculations to retirement plans

Certification: BAC, CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Accounting & Auditing
Level: Intermediate

Workers' Compensation – 63**Overview**

Workers' Compensation is a no-fault liability insurance program that compensates employees with payment of medical and rehabilitation costs plus lost income for injury, illness, disability, or death resulting from accidents arising out of and in the course of employment. Typically state-sponsored plans, Workers' Compensation benefits must be integrated with private-plan benefits when determining lost wages for an employee who becomes ill, disabled, or dies due to job-related conditions. This course shows managers and business professionals how Workers' Compensation insurance operates and what an organization's obligations are under these plans.

Objectives

- Explain the history of Workers' Compensation
- Describe the requirements of Workers' Compensation state laws
- Provide Workers' Compensation statistics relating to the increased costs of Workers' Comp.
- Explain how Workers' Compensation disputes are settled
- Discuss the interrelationship between Social Security, ADA, FMLA, and Workers' Comp.

Certification: BAC, CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Specialized Knowledge & Applications
Level: Basic

Installing Job Evaluation in Your Organization – 34**Overview**

While growing in importance worldwide, job evaluation is losing ground in the United States. Some U.S. compensation specialists now rely almost entirely on "what the market pays" when setting salaries. This course reviews the history of job evaluation and shows where it still holds great importance in the fight against pay discrimination. We will guide you through the steps of job evaluation, where jobs are classified based on their duties and importance. Upon completion, you will be ready to launch a job evaluation program in your own organization.

Objectives

- Explain the use of job evaluation: past, present, and future
- Understand the need for job evaluation and market rates in pay decisions
- Decide upon the compensable factors used to compare jobs
- Choose a job evaluation method or methods for your own organization
- Review job evaluation as a cause of and solution to pay discrimination

Certification: CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Specialized Knowledge & Applications
Level: Intermediate

Analyzing Salary Surveys – 73**Overview**

Accurate labor market data is crucial to compensation planning. There are many options for obtaining this data: government surveys, online salary surveys, a salary survey research outsource, private salary surveys, or conducting your own survey. This course explores the advantages of each of these options and shows you how to conduct your own survey. Finally, you'll learn how to incorporate salary survey data into wage decisions.

Objectives

- Assess the strengths and weaknesses of the host of surveys and survey sources now available
- Explain the Internet's impact on salary and benefit knowledge, specifically employees' knowledge
- Analyze survey sources for credibility and reliability
- Integrate survey data into individual wage decisions

Certification: CBP, CCC, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Consulting Services
Level: Intermediate

Salary Increase Planning – 84**Overview**

This course reviews 3 different types of approaches to salary increase planning: those based on salary surveys of competitive market rates, cost-of-living adjustments (COLA's), and merit increases (such as pay for performance). We'll show you how to use each method and what resources are available to the Human Resource manager responsible for planning salary increases. In addition, we'll demonstrate budgeting techniques and control methods to make sure salary compensation costs are kept in check throughout the year.

Objectives

- Retrieve competitive pay data from online and software salary survey reports in order to determine salary increases
- Describe the difference between a COLA vs. merit increase, focusing on geographic salary differentials, cost-of-living levels, and pay for performance
- Budget for average salary increases using top-down and bottom-up approaches
- Calculate compa-ratios for employees based upon your organization's salary structure or rates reported by salary surveys
- Take steps to make sure your organization maintains control over salary increase expenditures

Certification: CAC, CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Consulting Services

Level: Advanced

Creating a Competitive Salary Assessment – 81**Overview**

Determining salary ranges is a complicated task. This course discusses the importance of setting and administering equitable salary structures. We also analyze the differences between merit and automatic progression, and focus special attention on the challenges that compensation managers must face, including: the labor market, retention, unions and the impact of free Internet salary information.

Objectives

- Understand the rationale behind pay ranges and their typology
- Develop a salary range structure
- Administer salary ranges and employee progression through a range
- Integrate the salary structure with individual salary determination

Certification: CAC, CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Intermediate

EMPLOYEE BENEFIT PROGRAMS

The Impact of U.S. Legislation on U.S. Health Care Administration – 51**Overview**

This course reviews the status of benefits, specifically medical benefits that make up the majority of most employers' benefit costs. HIPAA is reviewed as the revolutionary act that allows states to pass their own benefit legislation and preempt ERISA (a never before allowed ability). The consequence is a divergence and variance among states that create an administrative nightmare for benefits administrators. The course will also review other government regulations that affect the design features of group welfare benefit plans.

Objectives

- Understand the varying nature of health care benefits among U.S. states
- Develop a strategy to administer benefits during an era of change
- Appreciate the design features that are critical in a modern health care plan
- Analyze cost management and its relationship to plan features

Certification: pending

Field of Study: Specialized Knowledge & Applications

Level: Advanced

Employee Benefits Strategies – 53**Overview**

This course provides an overview of strategic employee benefits planning. First you'll learn what benefits your organization must offer based on federal employee benefits laws. Then you'll find out how to select employee benefits programs by using employee benefits survey forms to determine their preferences. You'll learn how to control per employee health care costs, and you'll find out the basics of cafeteria plans. This course also covers the basics of employee health insurance, employee vacation benefits, defined benefit pension plans, defined contribution 401(k) plans, dental insurance, life insurance, disability insurance, and Workers' Compensation. Finally, you'll learn about benefit communications programs.

Objectives

- Detail the benefits required by federal employment law
- Describe the impact of labor unions on employee benefits
- Explain how to use strategic planning to create a total rewards strategy
- Discuss cost savings approaches for employee retirement and medical insurance plans

Certification: BAC, CBP, CCP, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Basic

Quantitative Methods Used in International Compensation – 99**Overview**

This course introduces an analyst to the definition of number types and the varying statistical and quantitative applications that exist for use in international compensation analyses and audits. Key to this course is the identification of the types of measures found, and the appropriate statistical tests and applications that may be applied. Methods covered are those used most often in the collection, analysis, and reporting of international compensation and benefits data, and the auditing of the appropriateness and competitiveness of practices.

Objectives

- Select the appropriate statistical tests based on measures found
- Review demand and supply, cost of living, maturity curves, and other analyses affecting international compensation
- Develop a Labor Cost Model related to the relocation of facilities between countries
- Predict and estimate labor costs when limited data is available
- Select and apply the student's t and McNemar change tests in the review of compensation data

Certification: pending

Field of Study: Accounting & Auditing

Level: Advanced

**Creating a Competitive Salary Structure – 82****Overview**

This course focuses on the development of a single competitive salary structure for a single labor market, with the goal of allowing a company to achieve competitive salary levels with a comparison competitive group of companies. It shows you how to create this structure using all jobs within the organization or only benchmark jobs. Then it explains how to audit and maintain this structure over time.

**Objectives**

- Explain pay strategy alternatives — paying under, at or above competitive norms
- Create a competitive salary structure
- Incorporate your company's job structure with this competitive salary structure
- Establish salary grades and rate ranges
- Audit your organization's salary structure using research software

Certification: CAC, CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Consulting Services

Level: Intermediate

Designing a Branch-Office Salary Structure – 83**Overview**

This course takes you through the process of establishing a branch-office salary structure. You'll learn how to determine whether your company can apply its headquarters' structure directly to the branch office, adjust the headquarters' structure, or develop a new structure entirely. Geographic salary and cost-of-living levels are discussed since they apply to the salary-structure decision. Then branch-office structures for major U.S. cities and suburbs are analyzed. Canadian and international structures are also covered.

Objectives

- Understand the difference between labor-market and cost-of-living levels
- Explain the special requirements of branch-office structures for adjacent areas, major cities, Canadian, and international offices
- Adjust a headquarters salary structure for branch-office labor market rates
- Use research software to ascertain salary and cost-of-living levels in multiple locations

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Intermediate

Labor Market Trends – US vs. Europe – 84**Overview**

The pay gap is rising in the United States. Top earners are receiving higher salaries, while low-income earners have seen a drop in real wages. This course will look at the factors that have determined salary trends, including: unemployment rates, population growth, technology, labor unions, employment law, and offshore outsourcing. Then we'll review how societal and governmental responses in Europe have led to more equitable salary levels but higher unemployment rates than are seen in the United States.

Objectives

- Define the difference between wage differentials, wage inequalities, and wage dispersion
- Describe the conditions under which more education leads to higher salaries
- Explain the effects of offshore outsourcing and immigration on employment and salary levels in the United States
- Explain two rationales for the high unemployment rates in Europe

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Management/Strategic Management
Level: Advanced

Line Managers (without analysts/assistance) Salary Administration – 86**Overview**

Almost every manager of an organization deals with salary planning, increases, and administration. Most courses in compensation and benefits assume that a corporation will have someone on its staff to assist this manager. The facts are that this is rarely the case. Oftentimes managers must plan annual salaries with little assistance. This course is a survival guide of what to do and what to avoid.

Objectives

- Identify the goals of salary and other compensation plans
- Assess the status quo, including your organization's position relative to the marketplace
- Analyze others' increase plans and the financial reality facing the manager
- Develop and administer pay actions
- Communicate the pay policy to supervisors and employees

Certification: pending
Field of Study: Management
Level: Intermediate

Relocation of an Employee to a Foreign Assignment – 93**Overview**

This course walks you through the process of relocating an employee to a foreign country. It discusses choosing the employee, preparing the employee and family for life in a new country, selling the home, moving the household, settling in, and repatriation.

Objectives

- Prepare employees for foreign assignments
- Locate and complete the proper government documentation
- Research cost-of-living allowances
- Use Internet and software programs to calculate relocation expenses
- Help employees and their families settle in the new country

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Consulting Services
Level: Intermediate

**International Facility Relocations – 94****Overview**

This course examines what factors you must consider when opening up or relocating a facility overseas. You first will learn about the shift of U.S. manufacturing to offshore locations and the internationalization of marketing. Then you will find out how to gather data on potential plant locations, and how to integrate this data into a decision model. After this, you will learn about staffing a new facility and closing down a facility within the United States.

Objectives

- Understand the practical considerations of a facility relocation
- Explain background issues reflecting qualitative factors in the labor pool (such as lack of education) that may affect your relocation decision
- Calculate and analyze the labor cost differences between two world locations
- Explain considerations involved in staffing a new operation with transferred employees or local-country nationals
- Discuss the steps that must be taken when closing down a U.S. facility

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Consulting Services
Level: Intermediate

Multiple Country Compensation Programs – 91**Overview**

As organizations expand across the globe, they require a separate compensation plan for each country in which they operate. This course shows you how to set pay and benefits for employees in multiple countries. It examines compensation for employees native to a host country and for employees transferred between countries. Special attention is focused on where to gather data for these complex compensation programs.

Objectives

- Understand the rationale behind the pay practices of foreign countries
- Develop pay plans for local and third-country nationals
- Determine appropriate employee benefits (mandatory and elective)
- Identify important legal and cultural issues

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Advanced

Determining an Expatriate's Compensation – 92**Overview**

This course teaches you how to set compensation for employees being sent on foreign assignments. It covers how to choose employees for such assignments, how to compensate them with a series of allowances, and how to tax equalize their compensation. Keeping the employee *whole* is stressed, since he or she should not be penalized financially for accepting an overseas assignment.

Objectives

- Explain the effects of globalization on the need for expatriate workers
- Determine appropriate allowances and benefits for expatriates
- Use the balance sheet approach to calculate expatriate compensation
- Discuss major tax issues unique to expatriates
- Use Internet sources and software programs to calculate appropriate cost-of-living allowances

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Consulting Services

Level: Intermediate

INCENTIVE COMPENSATION

Creating an Incentive Pay Plan – 75**Overview**

This course teaches you how to select and administer incentive pay plans for your organization. It describes the importance of incentive pay and the organizations that are suited to it. It then covers the different types of incentive pay plans available and the factors that must be considered in their design. Finally, this course reviews the administration of incentive plans and how to avoid common problems.

Objectives

- Understand the rise in use of incentive pay
- Describe the various types of incentive pay plans
- Determine the jobs for which incentive pay is suitable
- Set up an incentive pay plan for your organization
- Maintain the incentive pay plan effectively



Certification: CAC, CBP, CCC, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Intermediate

Sales Compensation and Expense Allowances – 76**Overview**

This course discusses the creation of sales compensation plans. It describes the steps you must take to set a plan up, including setting goals, choosing measures, and establishing formulas. Then it discusses how to evaluate the plan's success. Finally, this course looks at special sales compensation, including travel allowances and expense accounts.

Objectives

- Understand the use and application of sales compensation plans
- Describe the various types of incentive pay plans
- Determine the best base salary/commission mix for motivating employees
- Administer expense reimbursement programs for sales personnel
- Use research software to monitor compensation competitiveness and per diem allowance rates

Certification: CAC, CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Management

Level: Intermediate

Installing Pay-for-Performance Plans in Your Organization – 77**Overview**

In this course you'll learn how to create a pay-for-performance system for your organization. This differs from a variable pay plan in that pay for performance bases pay increases on a performance appraisal, not quantifiable work output. Pay for performance is growing in popularity because it allows organizations to reward employees for goals key to organization success. This course will show you whether or not pay for performance is appropriate for your company and how to set up a pay-for-performance plan.

Objectives

- Determine whether or not pay for performance is suitable for your organization
- Create an open rate range and guide chart
- Select a performance appraisal method
- Administer a pay-for-performance program
- Use research software to determine performance pay

Certification: CBP, CCC, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Specialized Knowledge & Applications
Level: Intermediate

Quantitative Methods Used with Incentives – 79**Overview**

This course introduces an analyst to the definition of number types and the varying statistical and quantitative applications that exist for use in variable pay analyses and audits. Key to this course is the identification of those types of measures found and the appropriate statistical tests and applications that may be applied. Methods covered are those used most often in the collection, analysis, and reporting of incentive pay.

Objectives

- Select the appropriate statistical tests based on measures found
- Review medians, modes, means, and weighted averages
- Apply grades, ratios, percentiles, and percentages
- Develop budgets and planning materials with variable outcomes
- Select and apply median and sign tests in review of variable pay data

Certification: pending
Field of Study: Accounting & Auditing
Level: Advanced

RELOCATION PLANNING

Relocating a Facility Within the United States – 56**Overview**

This course reviews the numerous factors that must be taken into account before moving an office or plant within the United States. This course particularly focuses on labor costs involved in opening a new facility. Here we examine wage levels and structures, labor productivity, cost of living, moving expenses, and the impact of a move on current employees.

Objectives

- Plan and control a facility's relocation costs
- Use research software to determine the best location for the move
- Research state regulations online
- Communicate moving policies to employees

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Specialized Knowledge & Applications
Level: Intermediate

**Employee Relocations – 57****Overview**

Employee relocation planning is a necessary part of many Human Resources jobs. This course teaches you how to set up employee relocation packages for executive relocation, new hires, and everything in between. You'll learn how to establish home purchase assistance programs that include real estate appraisal, home loans, and company mortgage assistance. You'll also learn how to plan for the use of moving companies, travel allowances, and family assistance programs to help with the settling in process. Finally, you'll learn how to use a cost-of-living calculator that helps you compare cost of living by state and city in order to determine an adequate cost-of-living allowance for an employee relocation package.

Objectives

- Obtain moving estimates and insurance rates from moving companies
- Provide your relocating employees with moving tips to help them find desirable neighborhoods, schools, and new jobs for working spouses
- Make a two-city cost-of-living comparison in order to set relocation allowances
- Integrate family assistance with the relocation program
- Establish complete financial relocation assistance for different employee groups

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Management
Level: Intermediate

Discrimination Testing of Qualified Retirement Plans in the U.S. – 61**Overview**

This course introduces the reader to the discrimination tests associated with both defined-contribution and defined-benefit retirement plans. This is an in-depth introduction to the complex tests that have been created to assure that highly paid individuals do not reap the disproportionate harvest of employer-sponsored contributions (while taking a corporate tax deduction for that amount and sheltering future yields off those amounts). Not an easy topic, these tests are dealt with in a way that a professional might understand the basics and thus be in a position to monitor an actuary who does the actual testing.

Objectives

- Understand the goals of retirement plan discrimination testing
- Identify highly compensated and key employees
- Describe tests for both defined-contribution and defined-benefit retirement plans
- Explain reporting and record keeping of tests and materials

Certification: pending

Field of Study: Taxation

Level: Advanced

Discrimination Testing of Employee Group Benefit Plans in the U.S. – 62**Overview**

This course introduces the reader to the discrimination tests associated with welfare benefit plans, including self-funded medical plan, dependent care, flexible compensation/cafeteria compensation, and group life insurance plans. Each of these tests (105(h), 129, 125, and 79 Code Section) will be reviewed, as will actual case examples. Calculations of imputed income will be made for failure to pass tests as it affects the highly compensated and key employees (differing definitions for each type of test).

Objectives

- Understand the goals of benefit plan discrimination
- Identify highly compensated and key employees
- Impute income with special attention to the HMO/Self-funded medical discrimination trap
- Explain reporting and record keeping of tests and materials

Certification: pending

Field of Study: Taxation

Level: Advanced

Quantitative Methods Used with Sales Compensation – 89**Overview**

This course introduces an analyst to the definition of number types and the varying statistical and quantitative applications that exist for use in sales compensation analyses and audits. Key to this course is the identification of the types of measures found and the appropriate statistical tests and applications that may be applied. Methods covered are those used most often in the collection, analysis, and reporting of employee sales compensation.

Objectives

- Select the appropriate statistical tests based on measures found
- Review present value, cost-benefit ratios, market and comp ratios, and cost of living
- Develop cost indexes and comparisons
- Review ranking and highly compensated selections for 401(k), 105(h), 79, 129, and 125 plans
- Select and apply chi-square and Mann Whitney U tests in the review of compensation data

Certification: pending

Field of Study: Accounting & Auditing

Level: Advanced



EXECUTIVE COMPENSATION

Managerial and Executive Compensation – 21

Overview

This course analyzes how executive compensation is set. It discusses the goals and theories behind these programs, including the use of incentives, bonuses, and stock options; the advantages of deferred compensation; and the use of perquisites and golden parachutes. Then this course looks at the question of whether today's executives are really worth their ever-growing compensation packages.

Objectives

- Set goals for management performance pay
- Understand the uses of short-term and long-term incentives
- Research competitive executive compensation levels
- Explain how Compensation Committees oversee executive pay

Certification: CAC, CBP, CCC, CCP, CPE QAS, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Consulting Services

Level: Intermediate

Proxy Reporting of Executive Pay – 23

Overview

The SEC now makes publicly traded corporations' proxy data available online via the Internet. At the same time, the IRS releases Form 990s for nonprofit organizations that report the pay of the five top-paid executives. The collection of this data forms the basis for literally tens of thousands of differing analyses. This course reviews the extent of the data available, the way in which a professional can procure this data, and the analyses methodologies available.

Objectives

- Retrieve proxy data via Edgar and other faster sources
- Describe information available on proxies and Form 990s (and information not available)
- Procure data from 1994 to the present for historical analyses
- Trend data and practices using publicly available proxy and Form 990 data

Certification: pending

Field of Study: Specialized Knowledge & Applications

Level: Intermediate

Normalizing Management Pay in Valuations – 41

Overview

This course introduces an analyst to the variances found in owner-management pay that affect the valuation of a firm. Situations in which underpayment is prevalent (owners borrowing from their pay to finance operations) and overpayment (to escape double taxation) are discussed. Also described are the organizational consequences of losing a key manager such as an owner/founder and the replacement of that individual with a management team. All these examples require a modification to the officer compensation expense, a modification that can make large differences in valuation.

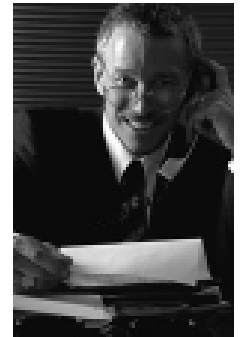
Objectives

- Develop a definition of management tasks and manpower requirements
- Assess the competitive compensation amounts necessary to attract and retain a management team
- Compare competitive compensation to that of an owner/manager
- Adjust cash flow (and income/profit) by differences developed

Certification: pending

Field of Study: Specialized Knowledge & Applications

Level: Advanced



Accumulated Earnings and Deferred Compensation – 42

Overview

This course looks at pitfalls often overlooked in the valuation of a company. First we examine taxation issues related to accumulated earnings. Then we look at the potential tax loss/gain that exists with deferred compensation plans. These include qualified and nonqualified retirement plans such as rabbi trusts, secular trusts, and stock options.

Objectives

- Explain how dividends are taxed and should be treated by small closely held organizations
- Determine a company's reasonable business need for retained earnings
- Explain the economic benefit doctrine
- Apply the Bardahl formula to determine operating cycles
- Trace the financial impacts of various deferred compensation plans

Certification: BAC, CBP, CCC, CCP, CPE QAS, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Taxation

Level: Advanced

Black-Scholes Valuations – 22**Overview**

This course teaches you how to place a future value on stock options using the Black-Scholes method. We explain each step of the Black-Scholes formula, describing the consequences of its assumptions and the reason why 10 different companies might derive 10 different values. Then we look at the alternatives to this formula, including the intrinsic value method.

Objectives

- Explain the role of stock options in executive compensation packages
- Understand the elements and assumptions of the Black-Scholes formula
- Derive a value (or values using differing assumptions) with an online calculator
- Explain the arguments for and against expensing stock options

Certification: CBP, CCC, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Taxation

Level: Advanced

Fixed and Variable Rate (FAVR) Automobile Allowances – 38**Overview**

This course covers the little known ability of U.S. organizations to reimburse employees more than the statutory \$.3x/mile allowed as a safe harbor by the IRS. When driving conditions and costs exist where this amount is less than the real costs, organizations are allowed to provide a FAVR allowance as a replacement for \$.3x/mile plans. This course takes the reader through such an analysis. Users learn how to implement such a plan for their clients and/or organization.

Objectives

- Understand the original IRS tax code and the 1988/1999 rewrite
- Explain the key elements in creating an organization's FAVR analyses
- Create an allowance calculation with assistance from course software
- Describe key elements required in the documentation and communication of this allowance

Certification: pending

Field of Study: Taxation

Level: Advanced

**Assessing Management's Pay Among Comparables – 24****Overview**

This course covers the new ability of analysts to quickly collect data from public records to make an infinite number of comparison reports via geographic area, industry, and/or size and profitability. The Internet now allows instantaneous retrieval of publicly traded corporate financial information from 1994 to the present. This course will show how this data can be quickly combined (to create appraisal norms) or otherwise analyzed to create competitive comparisons of pay for any selected group of companies.

Objectives

- Understand the retrieval capabilities of the Internet
- Utilize analysis techniques in assessing management pay
- Determine comparable companies from which to make a competitive assessment
- Report and communicate that assessment

Certification: pending

Field of Study: Specialized Knowledge & Applications

Level: Intermediate

Executive Compensation Analysis Techniques – 25**Overview**

Proxy reporting of executive compensation levels, the availability of SEC data, and the release of Form 990 data for nonprofit organizations combine to flood the analyst making compensation assessments. This data matched to profitability measures, asset, and revenue sizes for the organizations managed, and people measures (including numbers and types of employees) create an infinite number of analysis approaches. Over the years, several of these approaches, including those that use logarithms and regression analyses, have become the prevalent approaches utilized. This course will explore these and other approaches that can be applied. We start with an historic perspective from the mid-1960s when assets, sales, and numbers of employees all equally predicted executive compensation levels.

Objectives

- Describe data and data sources from which executive compensation analyses are made
- Identify the variety of analytical approaches utilized with a focus on the analysis of both current and long-term compensation
- Compare historical analyses, present day analyses, and those now accepted in courts
- Apply analysis techniques in the creation of report formats

Certification: pending

Field of Study: Consulting Services

Level: Basic

Elements of Board of Directors Compensation Committee Reviews – 26**Overview**

This course covers the analyses and review points of an independent Compensation Committee responsible for setting the type and level of officer pay in a corporation. We focus on these key review points: the strategy and goal of the executive compensation program, the levels paid in the present and over the projected future, the competitiveness of these amounts and plans, and the recommendations brought to them for change. This course will also examine the role of the accounting audit in analyzing these cost items, which when summed in total for all executive compensation elements, can be considerable.

Objectives

- Define the key elements for a Compensation Committee fulfilling its oversight role
- Explain the strategy of pay for an executive team
- Review the methodologies used by an outside compensation consultant
- Complete the annual pattern of review, oversight, and recommendation

Certification: pending

Field of Study: Accounting & Auditing

Level: Intermediate

Quantitative Methods Used in Executive Compensation – 29**Overview**

This course introduces you to various statistical methods used in setting, analyzing, and auditing executive compensation. Key to this course is the application of distributions and logarithms in analyzing survey data. This course also teaches you how to use financial ratios and multiple regression to set pay. Then it covers the equations needed to explain deferred compensation and stock options. Finally, this course will show you how to use research software in order to determine maximum reasonable compensation for executives.

Objectives

- Use distributions and logarithm graphs to analyze executive pay survey data
- Create regression models to set executive pay
- Understand how deferred compensation and stock options are used in executive compensation packages
- Utilize research software to determine reasonable executive compensation

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Accounting & Auditing

Level: Intermediate

TAX ISSUES AND PLANNING

IRS Reasonable Executive Compensation – 12**Overview**

This taxation course reviews the U.S. Internal Revenue Service (IRS) federal income tax standards for reasonable compensation of stockholder-employees in closely held corporations. Reasonable compensation challenges result from the IRS suspicion that stockholder-employees have been paid so as to improperly reduce their taxes through underpayment or overpayment of compensation, depending on the type of corporation.

Objectives

- Explain the IRS definition of reasonable compensation
- Analyze the effect of incorporation choices on tax structures for executive compensation
- Understand the arguments that may be made for extraordinary compensation
- Describe the corporate and personal tax deductions that may be taken for stockholders
- Create a maximum reasonable compensation estimate by job, industry, size, and location
- Explain business valuation strategies for owner-managers

Certification: CBP, CCC, CCP, CPE QAS, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Taxation

Level: Advanced

Intermediate Sanctions – 18**Overview**

This course provides an overview of how intermediate sanctions (Internal Revenue Code § 4958) impact executive compensation arrangements. Intermediate sanctions are aimed at curbing abuse that occurs in 501(c)(3) and 501(c)(4) organizations relating to overcompensation of individuals in control of tax-exempt organizations. This course will examine the organizations covered, the individuals involved, and what the penalties are for an excess benefit. In addition, we will look at how to avoid intermediate sanctions relating to issues of reasonable compensation. (Other transactions to which intermediate sanctions may apply, including property transfers and below-market loans, are not covered in this course.)

Objectives

- Understand what an excess benefit is and to whom it may apply
- Collect and analyze tax-exempt organizations executive pay data
- Recognize the penalties for excess benefits and be able to position the organization in order to minimize the effects of an excess-benefit claim
- Utilize ERI's **Executive Compensation Assessor**[®] software to research executive pay

Certification: CBP, CCC, CCP, CPE QAS, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Taxation

Level: Advanced

Comparing the DOT, O*NET, and eDOT – 58**Overview**

This course compares three occupational classification systems: the *Dictionary of Occupational Titles* (DOT), O*NET, and ERI's **enhanced Dictionary of Occupational Titles (eDOT)**. We look at the advantages and disadvantages of each, showing where each system may be of most use in assisting the unemployed, college graduate, disabled individual, or career changer. Then we examine how their data would stand up under court challenge.

Objectives

- Describe the DOT, detailing its strengths and weaknesses
- Explain why O*NET was developed and who this system best serves
- Understand what advantages eDOT provides over other classification systems
- Defend an occupational classification source in situations that might lead to, or be involved in, litigation

Certification: CBP, CCP, CE, CPE, CRCC, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Specialized Knowledge & Applications
Level: Basic

History and Theory of Dispute Mediation – ADR 100**Overview**

This course provides those interested in practicing mediation with a theoretical framework upon which to base their practice. As well as giving an overview of mediation and the work of the mediator, it provides an historical context for mediation. The course also discusses various theories of conflict. These discussions explore what conflict is, how it arises and how it develops. Overall, the course will help the student to not only understand some of the motivating factors behind conflict, but also how mediation can help people in conflict reach mutually acceptable settlements.

Objectives

- Define mediation and the role of the mediator
- Describe the history of mediation
- Explain how people in conflict behave
- Apply conflict theory in dispute situations
- Use the Internet and software applications to aid in resolving disputes



Certification: CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Management
Level: Basic

SPECIAL TOPICS

Prevailing Wage Analyses – 14**Overview**

This course introduces you to the concept and use of prevailing wages in compensation administration. We cover two situations where paying the prevailing wage is required: government contracts and U.S. immigration programs (such as the H1-B visa program). You will learn how to determine prevailing wages in these situations, by retrieving U.S. government data or using private salary surveys.

Objectives

- Understand the U.S. government's use of the term *prevailing wage*
- Explain prevailing wage laws, including the Davis-Bacon Act, Service Contract Act, Walsh-Healy Public Contracts Act, and H-1B visa regulations
- Find the standard job title and classification code for an organization-specific job
- Submit a prevailing wage request to your State Employment Security Agency (SESA)
- Determine the prevailing wage for an H-1B visa immigrant employee using U.S. government Occupational Employment Statistics salary data and/or private salary survey data

Certification: CBP, CCP, CPE QAS, GPHR, GRP, JCA, PHR, S
Field of Study: Specialized Knowledge & Applications
Level: Advanced

**Affirmative Action Reports – 31****Overview**

Every affirmative action plan makes certain assumptions and relies on preset mathematical models. This course is not a typical "how to write an affirmative action plan training guide," but rather a review of the basic building blocks of these plans, specifically those related to employment statistics and compensation levels. Its focus and application is for the professional who might be involved in assisting in litigation related to these plans.

Objectives

- Define the types of data used in affirmative action plans and their sources
- Review Census, OES, and other publicly available information
- Profile several action plan methodologies and the analyses techniques employed
- Review potential data conflicts underlying foundation issues

Certification: pending
Field of Study: Consulting Services
Level: Intermediate

Eliminating the Gender Pay Gap – 32**Overview**

In 1979, women made 63 cents to every dollar men made. Today this figure has risen to 73 cents, but most of the reduction is because men's real wages have fallen, not because women's real wages have risen. This course examines the reasons for pay discrimination based upon gender. We will show you how to screen an organization for this problem and subsequently repair the pay gap.

Objectives

- Explain the current pay gap statistics
- Understand what equal pay and comparable worth legislation mandate
- Screen for pay discrimination in your organization
- With the help of ERI's salary survey software, set equitable pay based upon an employee's skill, experience, and performance

Certification: CBP, CCP, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Management
Level: Intermediate

**Quantitative Methods Used in Discrimination Analyses – 39****Overview**

This course introduces the analyst to statistical and quantitative applications that are used in Human Resource discrimination audits. Key to this course is the application of such methods as median, Chi-square, Fisher Exact, Kolmogorov-Smirnov, binomial, runs, McNemar, sign, and Wald-Wolfowitz tests. These tests can be used for the analyses and reporting of potentially discriminatory compensation and benefits practices.

Objectives

- Identify discriminatory practices
- Select appropriate statistical tests to use in discrimination analyses
- Utilize median, Chi-square, Fisher Exact, Kolmogorov-Smirnov, binomial, runs, McNemar, sign, and Wald-Wolfowitz tests in discrimination analyses
- Use Internet and software resources to research employment practices

Certification: CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Specialized Knowledge and Applications
Level: Advanced

Comparables to be Used in a Valuation – 43**Overview**

This course introduces an analyst to the new capabilities of the Internet in the gathering of data to create "comparables" for a business appraisal. Review the source of 10K and appraisal norms, the calculation of comparison averages, and the selection of comparables using a variety of criteria: size, geographic area, industry, and year. You'll access data created from the Edgar online databases to create customized industry averages.

Objectives

- Review 10K and proxy data now available via the Internet
- Extract and combine data in the development of customized industry analyses
- Understand the assumptions and differences among data submissions
- Vary the results of a valuation based upon the selection of comparables

Certification: pending
Field of Study: Specialized Knowledge & Applications
Level: Intermediate

Use of the DOT in the SSA Disability Determination Process – 52**Overview**

This course begins with an overview of the U.S. Social Security Administration's (SSA's) disability benefits programs. Then it reviews the SSA's 5-step disability determination process. Steps 4 and 5 are emphasized, where the *Dictionary of Occupational Titles* (DOT) is used to determine job content and job availability for the disabled individual. We'll look at the drawbacks of using the DOT for these purposes and discuss other resources that are available.

Objectives

- Understand the U.S. Social Security disability claims approval process
- Explain the historic use of the *Dictionary of Occupational Titles* in this process
- Understand the use of job content in assessing alternative jobs (as a reason for denial of disability benefits)
- Review the issues facing the Social Security Administration concerning the DOT, O*NET, and ERI's **enhanced Dictionary of Occupational Titles (eDOT)**

Certification: CBP, CCP, CE, CPE, CRCC, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Management
Level: Intermediate

Workers' Compensation Lost Wages – 13**Overview**

This course teaches you how to determine lost wages for Workers' Compensation. Case examples include short-term disability, long-term disability, and wrongful death. In addition, you will learn how to calculate front pay and back pay for a whistleblower wrongfully fired, an employee underpaid according to the Equal Pay Act of 1963, someone who leaves a job due to sexual harassment, or an individual not hired due to discrimination. Upon completion of this course, you will be able to make a net present value calculation using ERI's **Salary Assessor** software.

Objectives

- Describe how Workers' Compensation operates
- Explain how lost wage calculations apply to discrimination, wrongful termination, sexual harassment, whistleblowing, equal pay, wrongful death, and disability
- Make a net present value calculation for front pay
- Calculate Workers' Compensation lost wages (back pay plus front pay)

Certification: BAC, CBP, CCP, CE, CPE, CRCC, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Specialized Knowledge & Applications
Level: Advanced

**Systemic Discrimination in Salary Administration – 35****Overview**

This course will review the issues related to systemic discrimination, the concepts of content and construct validity, and the potential that yet remains in systematic approaches developed in American business during the 1940s. For those who deal with compensation matters, and who design and recommend compensation plans (especially executive plans with a glass ceiling potential or that utilize life insurance funding), this course is a "must" in the preventive steps you must take today to ensure your consulting is beyond reproach.

Objectives

- Explain the concept of systemic discrimination
- Analyze the causes of adverse impact and the places where such impact might occur
- Design plans to assure that no systemic discrimination is included
- Define the concepts of content and construct validity
- Test for potential adverse impact created by a plan

Certification: pending
Field of Study: Consulting Services
Level: Advanced

Regression Analysis Used in Compensation Administration – 49**Overview**

This course teaches you how to use regression analyses in compensation administration. First you will gain a background in distributions, standard deviation, standard error, and correlation. Then you will learn how to use linear and multiple regression to analyze pay levels in order to create more rational and competitive wage structures for your organization.

Objectives

- Apply the concept of correlation to regression analysis
- Describe and compute standard deviation and standard error
- Perform regression analyses, including the derivation of a linear regression equation and other regression techniques
- Analyze regression outputs
- Use research software to set compensation based on regression analyses

Certification: CBP, CCP, CE, CPE, GPHR, GRP, JCA, PHR, SPHR
Field of Study: Accounting & Auditing
Level: Advanced

Executive Assistant Salary & Executive Secretary Salaries – 68**Overview**

A common concern among executives is what to pay their assistants. A key conceptual crossroad creates part of this interest: Does one pay for the duties performed (as with other secretaries or assistants), or does one pay in relationship to the importance of the executive served? Professionals who offer compensation and benefits advice must be equipped to answer these questions and explain how these decisions affect the salaries and compensation elements of positions throughout an organization.

Objectives

- Analyze the two potential conceptual bases for decisions
- Describe approaches used in various industries
- Explain industry differences and their historic context
- Develop arguments and recommendations regarding salary levels for executive assistants

Certification: pending
Field of Study: Specialized Knowledge & Applications
Level: Advanced

Administering Unique Pay Plans: Churches, the CIA, and Nonprofits – 85**Overview**

Every discipline contains niches where standard practices don't apply. This course examines three such organizations: the CIA, which represents public service organizations that could be better described as "those who wear guns"; the clergy, who operate from the other side of the spectrum and have their own practices unique not only to the religious worker, but in some cases to the church they represent; and nonprofit organizations, which outnumber publicly traded companies in the United States. Millions of employees are affected by these special compensation practices, and almost every professional has a client or two that if not within these groups, is just as dissimilar from the mainstream.

Objectives

- Describe the areas of compensation and benefit variance found within these three types of organizations (and how they differ from the mainstream)
- Analyze levels of pay and the types of pay received in these organizations
- Understand how to bridge the gap between the private profit-making sector and these organization types
- Implement changes and recommendations within these environments, without succumbing to the forever-doomed consulting attempt to make them like traditional profit-making entities

Certification: pending

Field of Study: Specialized Knowledge & Applications

Level: Advanced



LITIGATION CHALLENGES

Preparing for Expert Witness Testimony – 01**Overview**

This course is intended to refresh the senior consultant's knowledge before appearing in court as an expert witness. For the professional who is a first-time expert witness, it provides a primer as to the pitfalls and issues that are typically used to discredit an "expert." Each topic covered has arisen at some time in court, and served to challenge the reliability and relevance of a professional's expert witness testimony.

Objectives

- Prepare your curriculum vitae (CV), testimony theme, deposition, and visual aids
- Explain how to answer voir dire, direct-examination, and cross-examination questions
- Discuss proper etiquette, appearance, and behavior on the witness stand
- Identify common pitfall, issues, and trick questions used in court to trip up expert witnesses

Certification: CBP, CCC, CCP, CE, CLE, CPE, CRCC, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Consulting Services

Level: Basic

Daubert Criteria for Expert Witness Testimony – 11**Overview**

This course introduces an analyst to the evolving Daubert criteria for expert witness testimony in litigation matters. We take a look at junk science and how judges determine validity and reliability in court cases. This course focuses on the presentation of data that must meet Daubert criteria for relevance, validity and reliability. We discuss presentation of statistics, standard deviation and standard error in expert witness testimony.

Objectives

- Understand how the Carmichael, Daubert, and Frye court cases impact expert witness testimony
- Explain how the four Daubert tests are used to eliminate junk science expert witness testimony in litigation matters
- Develop an analysis of salary survey statistics using the Daubert criteria for relevance, validity, and reliability
- Describe how the standard deviation formula is used to find standard error for statistics used in expert witness testimony

Certification: CBP, CCC, CCP, CPE, QAS, CRCC, CPE, GPHR, GRP, JCA, PHR, SPHR

Field of Study: Accounting & Auditing

Level: Advanced