

**PAY DIFFERENTIAL 51**  
**EMPLOYEE RECOGNITION AND MORALE PROGRAM –**  
**FRANCHISE TAX BOARD AND BOARD OF EQUALIZATION -**  
**UNITS 01, 04, AND 07**

Effective: 01/01/93

Revised: 01/01/02

| CLASS TITLE | CB/ID         | EFFECTIVE DATE | DEPARTMENT            |
|-------------|---------------|----------------|-----------------------|
| All Classes | R01, R04, R07 | 01/01/93       | Franchise Tax Board   |
|             |               | 01/01/02       | Board of Equalization |

| RATE                                                                             | EARNINGS ID |
|----------------------------------------------------------------------------------|-------------|
| Either a monetary or nonmonetary award not to exceed \$50 per employee annually. | 98          |

| CRITERIA                                                                                                |
|---------------------------------------------------------------------------------------------------------|
| Recognition of individual employees and/or group of employees for outstanding contributions on the job. |

| FOR ALL CLASSES: IF APPLICABLE, SHOULD PAY DIFFERENTIAL BE: |     |
|-------------------------------------------------------------|-----|
| PRO RATED                                                   | No  |
| SUBJECT TO QUALIFYING PAY PERIOD                            | No  |
| ALL TIME BASES AND TENURE ELIGIBLE                          | Yes |
| SUBJECT TO PERS DEDUCTION                                   | No  |

| FOR ALL CLASSES: INCLUSION IN RATE TO CALCULATE THE FOLLOWING BENEFIT PAY |               |
|---------------------------------------------------------------------------|---------------|
| OVERTIME                                                                  | No/Yes (FLSA) |
| IDL                                                                       | No            |
| EIDL                                                                      | No            |
| NDI                                                                       | No            |
| LUMP SUM VACATION                                                         | No            |
| LUMP SUM SICK                                                             | No            |
| LUMP SUM EXTRA                                                            | No            |