

**MEMORANDUM OF AGREEMENT  
BETWEEN  
THE GOVERNMENT ACCOUNTABILITY OFFICE (GAO)  
AND  
THE GAO EMPLOYEES ORGANIZATION, IFPTE (Union)  
FOR  
THE 2008 PE PAY ADJUSTMENT**

1. GAO will provide a 4.5 percent adjustment to the maximum, competitive, and speed bump rates and a 3.5 percent adjustment to the minimum rate of the salary ranges for bargaining unit employees in Pay Plan PE, Bands I, II, IIA and IIB for 2008 in accordance with GAO Order 2500.1.
2. For employees in Pay Plan PE, Bands I (except for employees in the Professional Development Program (PDP), and the Communications Analyst Pay Process (CAPP)) II, IIA and IIB, GAO will provide a 3.5 percent annual adjustment and performance-based compensation using a 2.75 percent Performance Based Compensation (PBC) budget factor, except that a 4.49 percent floor guarantee will apply as set forth in paras. 4-6.
3. For Band I employees who are in the PDP and the CAPP, GAO will provide a 3.5 percent annual adjustment. These employees will not receive an adjustment in their pay as a result of the floor guarantee set forth in paras. 4-6.
4. In accordance with GAO Order 2540.3, GAO will calculate for employees in Pay Plan PE, Bands I (except PDP and CAPP staff), II, IIA and IIB an amount equal to a 3.5 percent annual adjustment to base salary and performance-based compensation using a PBC budget factor of 2.75 percent. If the total amount of this calculation is less than 4.49 percent of an employee's base pay prior to any increases being granted under this agreement, the employee will receive a floor guarantee as provided for in para. 5. If the total amount of this calculation is equal to or greater than 4.49 percent of an employee's base pay prior to any increases being granted under this agreement, the employee will receive a pay increase as provided for in para. 6.
5. If the total dollar amount of compensation as calculated under para. 4 is less than 4.49 percent of an employee's base salary, the amount will be adjusted upwards to 4.49 percent of the employee's base salary and provided to the employee as a permanent increase to base pay except that this amount when added to the employee's salary shall not exceed the rate for GS-15, step 10 for the employee's field office location. Any amount in excess of GS-15, step 10 will be provided as a bonus. All employees who receive the floor guarantee provided for in this paragraph shall not receive any other adjustment to permanent pay or any other bonuses. The floor guarantee shall be considered as the total annual increase and performance based compensation for these employees.
6. If the total dollar amount of compensation calculated under para. 4 is equal to or greater than 4.49 percent, an amount of 4.49 percent will be provided to the employee as a permanent increase to base pay except that this amount when added to the employee's salary will not exceed the rate for GS-15, step 10 for

the employee's field location. The amount in excess of 4.49 percent will be provided as a permanent increase to base pay consistent with all provisions in GAO Order 2540.3 and only if it does not exceed the following applicable limits:

- For Band I employees, the limit is the Band I maximum rate for the geographic zone;
- For Band II employees (i.e., Criminal Investigators), the limit is the Band II maximum rate for the geographic zone;
- For Band IIA employees who were assigned to a PE position as of January 8, 2006, the limit is the Band IIA transition maximum rate for the geographic zone;
- For Band IIA employees who were not assigned to a PE position as of January 8, 2006, the limit is the Band IIA maximum rate for the geographic zone;
- For Band IIB employees with appraisal averages in the bottom 50 percent of averages in their band and team, or GAO-wide if there are less than 4 employees in their band and team, the limit is the Band IIB speed bump for the geographic zone; and
- For Band IIB employees with appraisal averages in the top 50 percent of averages in their bands and teams, or GAO-wide if there are less than 4 employees in their band and team, the limit is the Band IIB maximum rate for the geographic zone.


Any amount in excess of the applicable maximum will be provided as a bonus. All employees who receive the pay adjustment provided for in this paragraph shall not receive any other adjustment to permanent pay or any other bonuses. The pay adjustment under this paragraph constitutes the total annual increase and performance based compensation for these employees.

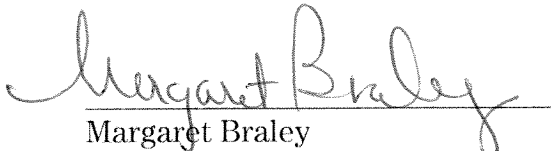
7. GAO proposes that the pay adjustments described in this document will become effective on the first day of the first full pay period in January beginning on January 6, 2008, and will be processed as soon as feasible.
8. Paragraphs 2-7 will only apply to employees who are meeting expectations in all competencies.
9. The GAO and IFPTE agree that this proposal applies only to the 2008 pay adjustment for unit employees. It is recognized that unit employee compensation will be a matter for collective bargaining between the parties in the future. Nothing in this proposal should be taken to waive or alter either the GAO's or IFPTE's rights with respect to future negotiations over compensation for unit employees, and either party is free to propose similar or different terms.

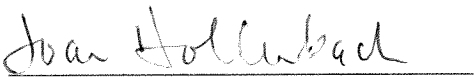
Note: Any amount of an employee's PBC that is necessary to increase the employee's base pay to 4.49 percent will not be distributed as PBC.


Executed this 7<sup>th</sup> day of February, 2008:

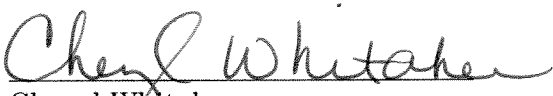
For the GAO:

  
Eric Adams  
Director of Workforce Relations


  
Margaret Braley  
Dir. of Perf. and Comp. Mgmt.

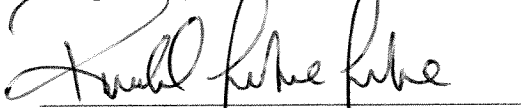
  
Joan Hollenbach  
Mang. Assoc. General Counsel  
Legal Services

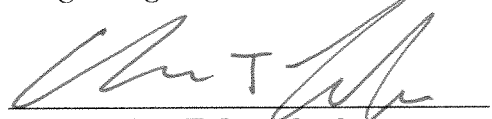
  
Barbara Simball  
Asst. General Counsel  
Legal Services

  
Cheryl Whitaker  
Assoc. Chief Administrative Offc.

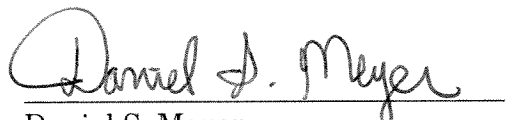
For the Union:

  
Leo G. Acosta  
Bargaining Team Member

  
Ronald La Due Lake  
Bargaining Team Member

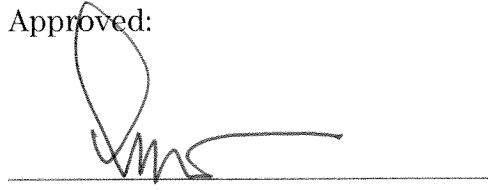
  
Christopher T. Langford  
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Jonathan Tumin  
Bargaining Team Member

Approved:

  
David M. Walker  
Comptroller General

March 12, 2008  
Date