



VCP27

Variable Compensation Plan for FY 2027

TO: Elected Officials, Agency Directors and Personnel
Officers State Government Agencies

FROM: Kelly Hardwick
Mississippi State Personnel Board Executive Director

DATE: April 16, 2026

**SUBJECT: ADMINISTRATION OF THE VARIABLE COMPENSATION PLAN
FOR FISCAL YEAR 2027 EFFECTIVE JULY 1, 2026**

A. **Statement of Purpose**

Administration of the Variable Compensation Plan for Fiscal Year 2027 shall be governed by policies and procedures contained herein. These provisions shall supersede all conflicting policies and procedures for administration of salaries published in the *Mississippi State Personnel Board Policy and Procedures Manual*, any additional or replacement manuals, and all subsequent changes to the manual, effective as of close of business June 30, 2026, and shall become an official attachment to the *Mississippi State Personnel Board Policy and Procedures Manual* for Fiscal Year 2027.

The increase or decrease of any salary under the salary setting authority of the Mississippi State Personnel Board (hereinafter 'MSPB') shall comply with the policies below except where Legislative authority specifies otherwise.

The development of the following policies is based upon implementation of Legislative intent as expressed in the following language contained in state service agencies' appropriation acts:

As used in this section, the term "Personal Services" shall mean funds provided under the major object of expenditure category Personal Services for Salaries, Wages, and Fringe Benefits. Funds in this category shall not be transferred to any other category.

It is the intention of the Legislature to ensure compliance with the Variable Compensation Plan, as outlined in Section 25-9-147, Mississippi Code of 1972. Payment from these funds shall be in accordance with the Variable Compensation Plan promulgated by the Mississippi State Personnel Board.



VCP27

It is the Legislature's intention that no employee's salary falls below the minimum salary established by the Mississippi State Personnel Board.

The State Personnel Board shall determine and publish the projected annual cost of "Personal Services" based on monthly and year-to-date payroll expenditures in compliance with the provisions of this act.

With the funds herein appropriated, it shall be the agency's responsibility to ensure that no single personnel action or combination of personnel actions, when annualized, exceeds the Fiscal Year 2027 appropriation for "Personal Services" with the exception of escalated funds. Further, it shall be the agency's responsibility to ensure that funds required to be appropriated for "Personal Services" for Fiscal Year 2028 do not exceed Fiscal Year 2027 funds appropriated for that purpose unless programs or positions are added to the agency's Fiscal Year 2027 budget by the Mississippi Legislature.

If, at the time the agency takes any action to change "Personal Services," the State Personnel Board determines that the agency has taken or will take an action that would cause the agency to exceed the funds appropriated in this act when annualized for Fiscal Year 2027 or increase the need for "Personal Services" for Fiscal Year 2028, when annualized, the State Personnel Board shall process no salary actions until such time as the requirements of the provisions of this section are met with the exception of new hires determined to be essential for the agency.

When used in this section, "Vacancy Funding" shall mean funds included in the Total Personal Services amount listed above and designated for approved vacancies in Fiscal Year 2027. These funds are to be utilized to increase the number of filled headcounts that were authorized but unfilled as of the last day of Fiscal Year 2026. If the agency fills additional headcounts after March 1, 2026, until the end of Fiscal Year 2026, the amount of available Vacancy Funding may be proportionally adjusted to reflect the updated number of filled headcounts. The agency shall be responsible for ensuring that "Vacancy Funding" is used to increase headcounts and not for promotions, title changes, in-range salary adjustments, or any other mechanism for increasing salaries for current employees.

Any transfers or escalations shall be made in accordance with the terms, conditions, and procedures established by law or allowable under the terms set forth within this act. The State Personnel Board shall not escalate positions or increase the Personal Services total without written approval from the Department of Finance and Administration. The Department of



VCP27

Finance and Administration shall not provide written approval to escalate any funds for salaries and/or headcounts without proof of availability of new or additional funds above the appropriated level. Unless specifically noted, all Fiscal Year 2026 escalated headcounts have been accounted for and shall be converted to authorized time-limited headcounts.

No general funds authorized to be expended herein shall be used to replace federal funds and/or other special funds used for salaries authorized under the provisions of this act and which are withdrawn and no longer available.

None of the funds herein appropriated shall be used in violation of the Internal Revenue Service's Publication 15-A relating to the reporting of income paid to contract employees, as interpreted by the Office of the State Auditor.

If the agency's total authorized headcount decreases from Fiscal Year 2026 to Fiscal Year 2027, it will be the agency's discretion as to what headcounts are removed.

Where the Legislature has authorized agency-specific exemptions and/or designated agency-specific actions that may be processed for FY 2027, the Mississippi State Personnel Board will process those transactions within the parameters provided by the Legislature.

B. Coverage of these Policies

1. These policies shall govern employee salary increases and position changes for:
 - a. State service employees and positions;
 - b. Non-state service employees and positions excluded from the state service by Mississippi Code Annotated § 25-9-107(c), but subject to Mississippi State Personnel Board salary setting authority as listed below:
 - (1) Part-time employees and positions [Refer, Mississippi Code Annotated § 25-9-107 (c)(xi)];
 - (2) Persons appointed on an emergency basis [Refer, Mississippi Code Annotated § 25-9-107 (c)(xii)];
 - (3) Time-limited employees and positions [Refer, Mississippi Code Annotated § 25-9-107 (c)(xiv)];



VCP27

- (4) Administrative heads appointed by the Governor, board, commission or other authority, unless otherwise fixed by statute [Refer, Mississippi Code Annotated § 25-9-107 (c)(xv)];
 - (5) Administrative officers, deputies, bureau chiefs, and directors and their positions [Refer, Mississippi Code Annotated § 25-9-107 (c)(xvi)];
 - (6) Personnel employed by the Mississippi Department of Wildlife, Fisheries and Parks and the Mississippi Department of Marine Resources as law enforcement trainees (cadets) [Refer, Mississippi Code Annotated § 25-9-107 (c)(xxi)]; and
2. Agencies or positions with statutory exclusion (not under the salary setting authority of the Mississippi State Personnel Board and not subject to the compensation policies of this memorandum) are listed below:
- a. Non-state service agencies [Refer, Mississippi Code Annotated §§ 25-9-107 (c)(i), (ii), (iii), (iv), (vii), (viii), and (xvii)];
 - b. Non-state service occupations [Refer, Mississippi Code Annotated § 25-9-107 (c)(v), (vi), (ix), and (xiii)];
 - c. Non-state service positions of associate director, deputy directors and bureau directors within the Department of Agriculture and Commerce [Refer, Mississippi Code Annotated § 25-9-107 (c)(xix)];
 - d. The President of the Mississippi Lottery Corporation and personnel employed by the Mississippi Lottery Corporation. [Refer, Mississippi Code Annotated § 25-9-107 (c)(xxiii)];
 - e. Administrators and instructional employees under contract or employed by the Mississippi School of the Arts (MSA) established in Sections 37-140-1 et seq. [Refer, Mississippi Code Annotated § 25-9-107 (c)(xxii)];
 - f. Employees, excluding administrative employees, of the State Veterans Affairs Board who are employed at a veteran's home established by the State Veterans Affairs Board under Section 35-1-19. [Refer, Mississippi Code Annotated § 25-9-107 (c)(xxiv)]; and



VCP27

- g. All employees whether administrative, licensed instructional, non-licensed instructional staff or otherwise employed at the Mississippi School for the Blind and the Mississippi School for the Deaf (Mississippi Code Annotated §§ 43-5-1 et seq.
- 3. Salaries set by statute shall be implemented strictly in accordance with Legislative intent [Refer, Mississippi Code Annotated §§ 25-3-31 and 25-3-35].

C. **Policy Provisions for Implementation of Legislative Intent**

1. Salary Progression

Funds were not specifically appropriated for all agencies, boards, and commissions for this component of the Variable Compensation Plan for Fiscal Year 2027.

2. Cost of Living

Funds were not specifically appropriated for all agencies, boards, and commissions for this component of the Variable Compensation Plan for Fiscal Year 2027.

3. Performance

Funds were not specifically appropriated for all agencies, boards, and commissions for this component of the Variable Compensation Plan for Fiscal Year 2027.

5. No Increase to Appropriated Dollars or Projected Annual Cost

On or about August 1, 2026, the Mississippi State Personnel Board staff shall publish the projected annual cost to fully fund all filled positions. Additionally, MSPB shall publish the authorized salary and vacancy amount. The authorized salary amount is established by the Legislature, and the vacancy amount is based on preliminary data provided by the Legislative Budget Office and adjusted to ensure all actions prior to July 1, 2026 are captured in the report.

- a. It shall be the responsibility of the agency head to ensure that no single



VCP27

personnel action would cause the agency to exceed their expected annual salary cost and/or cause the agency to require additional appropriation for Fiscal Year 2027 appropriations for "Personal Services" when annualized, with the exception of escalated funds.

- b. Following each payroll run, the Mississippi State Personnel Board will publish a report indicating the flexibility available to each agency with regard to their projected annual payroll cost and their appropriated dollars compared to actual expenditures.
- c. If the Mississippi State Personnel Board determines the agency has taken an action that would cause the agency to exceed their appropriated salary dollars for Fiscal Year 2027 or 2028 when annualized, with the exception of escalated funds, then any subsequent action will not be processed until such time as the agency has sufficiently reduced the projected annual cost and/or the appropriation requirement.
- d. This language is not intended to stop the escalation of time-limited positions. Escalations shall not be considered to cause an agency to exceed the established limits and will not be accounted for in the reports relative to this language.

D. **Scope of State Personnel Director Authority**

A. Salary Determination for Current Employees and New Hires

1. Every classification within the MSPB's inventory is assigned to a pay plan and pay grade. For information regarding classification, please refer to the *Mississippi State Personnel Board's Policy and Procedures Manual*. These pay plans are listed in this plan.
2. Each pay grade consists of a minimum, market, and maximum salary.
3. For salary decisions concerning current employees and new hires, agencies should use criteria outlined below for the four salary zones in determining an appropriate salary for an employee.
4. In making salary determinations, agencies should consider a current or potential employee's peers within the same job family who possess similar education, experience, licensure/certification, and performance.



VCP27

5. Within each pay range, there are four distinct salary zones. These zones are identified within each pay plan and pay grade. The criteria for each zone is as follows:
- a. Zone 1 (within 10% of minimum) - Entry Level. Meets minimum qualifications with little or no prior related experience. Requires active training and management to build knowledge and skills. Salary determinations in Zone 1 are made at the agency level subject to equity audits by MSPB staff.
 - b. Zone 2 (between 10% above minimum to the market) - Has minimal prior closely related experience. Requires active training and management to build knowledge and skills. Salary determinations in Zone 2 are made at the agency level subject to equity audits by MSPB staff.
 - c. Zone 3 (between market and 10% above market) - Has previous closely related experience and a demonstrated ability to perform assigned duties. May need minimal training to perform duties independently. Salary determinations in Zone 3 are made at the agency level subject to equity audits by the State Personnel Director or designee prior to approval.
 - d. Zone 4 (between 10% above market and maximum) – Reserved for those employees who have exemplary performance, a broad and deep knowledge of the position and related areas, and/or possess scarce skills or licenses/certifications that are highly valued in the marketplace. Difficulty to recruit suitable candidates can be considered in paying in Zone 4. Any appointments or salary increases in Zone 4 require Mississippi State Personnel Board approval with the exceptions listed in Section A.6. Additionally, the State Personnel Director or designee may approve salary increases in Zone 4 for employees in job classifications whose salary scale is set by statute.
6. In making salary determinations in Zone 4, certain qualifications are authorized by the Mississippi State Personnel Board to give immediate access to Zone 4 without a separate request presented to and approved by the Mississippi State Personnel Board. These specific qualifications also are exempted from the 7% maximum increase for in-range adjustments. These qualifications include:
- Certified Examiner in Charge
 - Chartered Financial Analyst
 - Certified Financial Examiner
 - Certified Internal Auditor
 - Certified Insurance Examiner
 - Nursing Home Administrator
 - Certified Public



VCP27

- Accountant
 - Certified Fraud Examiner
 - Certified Government Financial Manager
 - Engineer and Geologist in
- Training as part of a special compensation plan
 - Statutory Academic Teacher pay plan prorated for 12 months

7. Further, in making salary determinations in Zone 4, certain qualifications are authorized by the Mississippi State Personnel Board to give immediate access to Zone 4 without a separate request presented to and approved by the Mississippi State Personnel Board; however, these specific qualifications also are bound by the 7% maximum increase for in-range adjustments:

- Employees with 20+ years of experience related to their current classification

B. Compensation Delivery Mechanisms

All salary decisions made by agencies utilizing these compensation delivery mechanisms are subject to equity audits by the State Personnel Director or designee prior to or after approval.

1. Title Change –A title change is a movement from one classification to another with greater job content, responsibility, and accountability typically within the same job family. Increase can be between 5-15% and considerations should be given for how many pay grades are between the new and old grade, the employee’s current salary in relation to the new pay grade, the level of skill the employee possesses, the employee’s recent performance review, and parity with others in the same/new job classification. Exceptions to the 15% maximum will be allowed if the new position is moving from the General Pay Plan to any other pay plan or if the requested salary has been previously authorized by the Mississippi State Personnel Board as a part of an approved pay plan. Additionally, employees in the Medical Pay Plan who obtain the following advanced certifications are exempted from the 15% maximum:

- Nursing Assistant obtains Licensed Practical Nurse
- Licensed Practical Nurse obtains Registered Nurse
- Registered Nurse obtains Nurse Practitioner
- Nurse Practitioner obtains Psychiatric Nurse Practitioner

All requests for a title change must be justified and submitted by the requesting agency as outlined in the *Mississippi State Personnel Board Policy and Procedures Manual* for approval by the Mississippi State Personnel Board or the State Personnel Director or designee. All title changes are subject to review by MSPB staff. Requests for



VCP27

upward title changes for jobs in the Information Technology Occupational Group going from the worker level to the supervisory level or a change in job family or occupational group shall also be considered on a case-by-case basis by MSPB staff with recommendation by the Information Technology Professional Development Committee.

For title changes, the following approvals are required:

- a. Increasing a current employee from the worker level to the supervisor level requires approval from the Mississippi State Personnel Board if the new minimum salary is greater than \$70,000.00.
 - b. Non-supervisory current employees moving upward or laterally within the same job family as well as all title changes for vacant positions require approval from the State Personnel Director or designee.
2. Promotion - Differs from Title Change in that the employee applied for a posted position rather than being progressed through a job family. Increase can be between 5-15% and considerations should be given for how many pay grades are between the new and old grade, the employee's current salary in relation to the new pay grade, the level of skill the employee possesses, the employee's recent performance review, and parity with others in the same/new job classification. Exceptions to the 15% maximum will only be allowed if the new position is moving from the General Pay Plan to any other pay plan, the requested salary has been previously authorized by the Mississippi State Personnel Board as a part of an approved pay plan, or if the 15% maximum creates a documented salary inequity. Additionally, employees in the Medical Pay Plan who obtain the following advanced certifications are exempted from the 15% maximum:
- Nursing Assistant obtains Licensed Practical Nurse
 - Licensed Practical Nurse obtains Registered Nurse
 - Registered Nurse obtains Nurse Practitioner
 - Nurse Practitioner obtains Psychiatric Nurse Practitioner

Lateral transfers are defined as the movement of an employee from one position to a different position where both positions have the same pay grade. Employees who laterally transfer are not eligible for any additional salary increase as a result of the transfer; however, the employee retains their eligibility for in-range salary adjustments.

3. In-Range Adjustments - There are three mechanisms to award an in-range salary increase, but at no point will an employee be allowed to receive more than a cumulative 7% increase in compensation in total for these reasons within a fiscal year. The three



VCP27

- mechanisms are as follows:
- a. Salary Progression - moderate changes in duties and responsibilities which are at a higher level and/or an increase in the variety and scope of the duties assigned. This increase in duties/responsibilities is considered moderate and not significant enough to warrant a Title Change. Additional considerations include performance, longevity, licensure/certification attainment, and job mastery.
 - b. Equity - relationship of employee's salary to the salary of other employees with comparable education, experience, performance, and same or similar duties within the agency.
 - c. Immediate Labor Market Changes - allows agencies to address immediate changes in the labor market that may impact retention, the work performed is critical, and replacing an employee is difficult.
4. Demotion - A movement from one classification to another with less job content, responsibility, and accountability typically within the same job family. The agency must provide a written acknowledgement signed by the impacted employee or a statement from the appointing authority or designee for disciplinary/involuntary demotions. For salary determination of a demotion, the following guidance governs pay determination:
- a. Voluntary Demotion within 12 months of appointment/promotion – reduce pay by amount of the promotional increase received.
 - b. Voluntary Demotion after 12 months of appointment/promotion – reduce pay to appropriate level within new range based on qualifications and peers.
 - c. Involuntary Demotion due to Discipline/Performance – reduce pay to appropriate level within the new range.
5. Legislative Increases - Direct appropriation from the Legislature based on performance, cost of living, and/or market shall be implemented in accordance with Legislative intent.
6. Job Offer Match – In order to ensure that an agency can remain competitive with their peers, at their discretion, agencies may match job offers for current employees under the following conditions:



VCP27

- a. The job offer must be in writing from an agency under MSPB purview,
- b. The pay grade for the new job is equivalent to the employee's current pay grade, and
- c. The resulting salary will not create an inequity with other similarly situated employees.

C. Additional Compensation

Forms of additional compensation above base pay to accommodate the full and efficient operation of an agency in the delivery of essential services within or outside of the standard work schedule or the standard workplace include the following:

1. Extensive Travel – paid to an individual(s) in a designated job classification(s) who are required by the appointing authority to travel at least eight work nights per month on a continuous basis. Qualifying employees can be paid additional compensation at a dollar amount set by the employing agency at a maximum of \$800 per month.
2. Standby – paid to an individual(s) in a designated job classification(s) who are required by the appointing authority to remain available after regularly assigned working hours to provide emergency services which are restricted to the care, preservation, and protection of life and property. Standby pay is awarded at 10% of an employee's hourly rate for the hours on call.
3. Call Back – paid to an individual(s) in a designated job classification(s) who are required by the appointing authority to return to work after regular hours to provide emergency services which are restricted to the care, preservation, and protection of life and property. Call Back is paid at the standard hourly rate for hours worked over the standard work period.
4. Shift Differentials – paid to an individual(s) in a designated job classification(s) within a department, agency, or institution which provides service twenty-four hours a day. Shift differentials are 10% for evening shift and 15% for night shift.
5. Special Duty Pay – paid to an individual(s) in a designated job classification(s) who are required by the appointing authority to perform temporary duties other than those regularly assigned. Employees can only be detailed to a supervisory position. The position to which the employee is being detailed must be vacant or filled by an incumbent who is not available for duty due to an authorized leave.
6. Type/Duty/Location Pay – paid to an individual(s) in a designated job classification(s) when critical recruitment or employee retention problems are recognized in a specific location. Rates vary based on classification and location.



VCP27

Certification of additional compensation shall be limited to those forms of additional compensation previously approved by the MSPB, with the exception of call-back/overtime pay and any other form of compensation that may be subject to the Fair Labor Standards Act during Fiscal Year 2027. The MSPB shall consider other requests for additional compensation where the requests are justified by demonstrating that delayed implementation would seriously impair critical agency operations.

- D. Agency Head Salary Determination – Each agency head’s salary will be capped by the Mississippi State Personnel Board’s maximum recommendation. These recommendations are based on the prevailing wage in the four contiguous states and any applicable statutory provisions. The Mississippi State Personnel Board must approve any decrease in agency head salary.
- E. Salaries that Exceed the Agency Head

Mississippi Code Annotated Section 25-3-39 establishes a ceiling for salaries in relation to the Governor’s salary and that of the agency head. Please refer to this section when making salary decisions for agency heads and salaries that exceed the agency head and be advised that an employee’s total compensation cannot exceed the agency head. In reference to the language contained within this statute, the Mississippi State Personnel Board reviews requests for salary exemptions for select classifications on a case-by-case basis and has determined that the salaries of physicians and actuaries are exempt from Section 25-3-39 of the Mississippi Code Annotated.

- F. A current Performance Review System rating shall be on file and be provided with, or submitted prior to, requests for processing personnel actions.



VCP27

All classifications are assigned to a Pay Plan and Grade as identified below:

Mississippi General Pay Plan					
Grade	Minimum/Zone 1	Zone 2	Market	Zone 3	Maximum/Zone 4
20	\$101,626.42	\$111,789.07	\$142,881.66	\$157,169.83	\$178,602.08
19	\$91,555.33	\$100,710.88	\$128,722.22	\$141,594.44	\$160,902.78
18	\$82,482.28	\$90,730.52	\$115,965.96	\$127,562.56	\$144,957.45
17	\$74,308.36	\$81,739.21	\$104,473.84	\$114,921.22	\$130,592.30
16	\$66,944.47	\$73,638.93	\$94,120.58	\$103,532.63	\$117,650.72
15	\$61,416.94	\$67,558.65	\$86,349.15	\$94,984.07	\$107,936.44
14	\$56,345.82	\$61,980.41	\$79,219.41	\$87,141.35	\$99,024.26
13	\$51,693.41	\$56,862.76	\$72,678.36	\$79,946.19	\$90,847.95
12	\$47,425.15	\$52,167.68	\$66,677.39	\$73,345.13	\$83,346.73
11	\$43,509.31	\$47,860.25	\$61,171.92	\$67,289.11	\$76,464.89
10	\$40,286.40	\$44,315.05	\$56,640.67	\$62,304.74	\$70,800.83
9	\$36,624.00	\$40,286.41	\$51,491.51	\$56,640.66	\$64,364.39
8	\$33,600.00	\$36,960.01	\$47,239.92	\$51,963.91	\$59,049.90
7	\$31,111.11	\$34,222.23	\$43,740.67	\$48,114.74	\$54,675.83
6	\$28,542.30	\$31,396.54	\$40,129.05	\$44,141.95	\$50,161.32
5	\$26,185.60	\$28,804.17	\$36,815.64	\$40,497.20	\$46,019.56
4	\$24,023.49	\$26,425.84	\$33,775.82	\$37,153.40	\$42,219.77
3	\$22,039.90	\$24,243.90	\$30,986.99	\$34,085.69	\$38,733.74
2	\$20,220.09	\$22,242.11	\$28,428.43	\$31,271.28	\$35,535.54
1	\$18,216.30	\$20,037.93	\$25,611.20	\$28,172.32	\$32,014.00



VCP27

Information Technology Pay Plan					
Grade	Minimum/Zone 1	Zone 2	Market	Zone 3	Maximum/Zone 4
12	\$101,657.06	\$111,822.78	\$142,924.75	\$157,217.22	\$178,655.93
11	\$90,765.23	\$99,841.77	\$127,611.39	\$140,372.53	\$159,514.23
10	\$82,513.85	\$90,765.24	\$116,010.35	\$127,611.39	\$145,012.94
9	\$73,673.08	\$81,040.40	\$103,580.66	\$113,938.73	\$129,475.83
8	\$65,779.54	\$72,357.50	\$92,482.74	\$101,731.02	\$115,603.42
7	\$60,906.98	\$66,997.69	\$85,632.16	\$94,195.38	\$107,040.21
6	\$55,877.96	\$61,465.77	\$78,561.62	\$86,417.78	\$98,202.02
5	\$50,798.15	\$55,877.97	\$71,419.65	\$78,561.62	\$89,274.57
4	\$44,954.11	\$49,449.53	\$63,203.23	\$69,523.55	\$79,004.04
3	\$40,137.60	\$44,151.37	\$56,431.45	\$62,074.60	\$70,539.32
2	\$36,160.00	\$39,776.01	\$50,839.15	\$55,923.07	\$63,548.94
1	\$32,000.00	\$35,200.01	\$44,990.40	\$49,489.44	\$56,238.00

Medical Pay Plan					
Grade	Minimum/Zone 1	Zone 2	Market	Zone 3	Maximum/Zone 4
11	\$181,879.60	\$200,067.57	\$255,713.62	\$281,284.98	\$319,642.02
10	\$151,566.33	\$166,722.97	\$213,094.68	\$234,404.15	\$266,368.35
9	\$126,305.28	\$138,935.81	\$177,578.90	\$195,336.79	\$221,973.63
8	\$104,384.53	\$114,822.99	\$146,759.43	\$161,435.37	\$183,449.28
7	\$86,987.10	\$95,685.82	\$122,299.52	\$134,529.47	\$152,874.40
6	\$75,640.96	\$83,205.07	\$106,347.41	\$116,982.15	\$132,934.26
5	\$65,774.75	\$72,352.23	\$92,476.01	\$101,723.61	\$115,595.00
4	\$55,741.31	\$61,315.45	\$78,369.50	\$86,206.45	\$97,961.87
3	\$47,238.40	\$51,962.25	\$66,414.83	\$73,056.32	\$83,018.54
2	\$38,720.00	\$42,592.01	\$54,438.38	\$59,882.22	\$68,047.98
1	\$32,000.00	\$35,200.01	\$44,990.40	\$49,489.44	\$56,238.00



VCP27

Special Compensation Plans Annual Review

Statement of Request:

Annual Special Compensation Plans Review for Fiscal Year 2027

Each fiscal year, agencies have the opportunity to request authority to implement, amend, or continue special compensation plans for the upcoming fiscal year. Special compensation plans are designed to compensate employees within selected occupational classes based on a demonstrated inability to compete satisfactorily for employees in terms of pay or availability, i.e., engineering, teaching, and nursing professions. For the most part, a special compensation plan serves to increase an employee's base salary as he/she gains experience in the position; however, some plans only grant special compensation while the employee is in a certain occupational title or is performing certain duties.

Appropriateness of Request:

As defined in the *Mississippi State Personnel Board Policy and Procedures Manual*, Section 5.8:

MSPB may establish, maintain, and amend special compensation plans within the Variable Compensation Plan to compensate employees within selected occupational classes based on a demonstrated inability to compete satisfactorily for employees in terms of pay or availability. Only special compensation plans reviewed prior to the start of the fiscal year and approved by MSPB for implementation or continuation during the fiscal year shall be certified. . . .

All requesting agencies have attested to the necessity of their respective special compensation plan(s) and have indicated the complications that would arise if the plan(s) were discontinued.

Requests for Amendment:

Academic Teachers, Speech Therapists, Speech Pathologists

Based on the adjusted scale for the 2026-2027 school year (as stated in Mississippi Code Annotated § 37-19-7) and pro-rated for a twelve-month school year.

Compulsory School Attendance Officers



VCP27

Department of Education — as referenced in Section 37-13-89(6) of the Mississippi Code Annotated, “The State Personnel Board shall develop a salary scale for school attendance officers as part of the variable compensation plan... School attendance officers shall be paid in accordance with this salary scale...” This plan differentiates between employees with a bachelor’s degree or less, those who are Licensed Social Workers, and those with a master’s degree.

Requests for Continuation:

Engineers-in-Training

Department of Transportation — two plans in the area of professional civil engineering, which compensate graduate engineers during the four years they must work before being allowed to take the Professional Engineer examination.

Plan A, Bachelor of Science in Engineering

Plan B, Master of Science in Engineering

Department of Environmental Quality and Department of Health — one plan each in the area of environmental engineering, which compensates graduate engineers for the four years they must work before being allowed to take the Professional Engineer examination.

Geologist-in-Training

Department of Environmental Quality — compensates graduate geologists for the four years they must work before being allowed to take the Registered Professional Geologist examination.

Post-Secondary Maximum Reimbursement Salary Schedule

Department of Corrections — developed by the Department of Education as a means to reimburse institutions that employ post-secondary/vocational instructors. This plan is prorated to a twelve-month school year.

Type/Duty/Location

Department of Human Services, Department of Mental Health, and Mississippi Veterans’ Affairs— form of special compensation designed to pay nurses in institutional settings (specifically, the juvenile training facilities, Mental Health facilities, and the State Veterans’ Homes) a salary commensurate with other nurses in the same geographical vicinity of the institutions.



VCP27

Department of Mental Health — form of special compensation designed to pay direct care workers and active treatment technicians at South Mississippi Regional Center and Specialized Treatment Facility.

Department of Public Safety — compensates officers assigned to the Motor Carrier Safety Assistance Program with up to an additional up to \$1,000 per month. The goal of this federal program is to reduce commercial motor vehicle (CMV) related crashes, fatalities, and injuries through consistent, uniform, and effective CMV safety programs.

Department of Public Safety — special compensation of 10 percent for officers assigned to the Executive Protection Unit. This unit is responsible for providing personal protection and transportation for elected officials, their families, and other dignitaries as directed by the Commissioner of Public Safety.

Department of Public Safety —seven pay codes to recognize employees engaged in Traveling Criminal Apprehension Program, Criminal Reconstruction Unit, Public Affairs Officers, Special Operations Group, Special Weapons and Tactics, Honor Guard, and Motorcycle Unit.

Department of Corrections — form of special compensation designed to pay hazardous duty pay to Correctional Officers and Social Workers assigned to the maximum security units and the prisons under MDOC purview.

All Law Enforcement Agencies – Specialized Unit designation for officers required to perform duties beyond regular officers and/or at times outside of their normal work schedule.

High Turnover Families for All Agencies –Form of special compensation designed to incentivize recruitment and retention in the families listed below who have historically had high turnover and recruitment difficulties. In order to be eligible for this pay, employees and positions must be in the families listed below AND have made good faith recruitment efforts without success. Good faith effort includes, but is not limited to, multiple postings within a specific geographic area with fewer than 10 applicants. This form of additional compensation should only be utilized once all other mechanisms within the plan have been exhausted. The job families authorized for this pay include:

- Support Care (Direct Health Occupational Group)
- Benefits and Eligibility
- Social Services
- Transportation Infrastructure Maintenance
- Correctional Security
- Nursing



VCP27

Mississippi Board of Animal Health – form of special compensation designed to pay hazardous duty pay for employees dispatched to diseased farms to depopulate and dispose of all birds a farms where Avian Influenza is present.