

THE 100 BEST COMPANIES TO WORK FOR

This year we've divided companies into large, midsized, and small, the better to aid comparisons with peers.

**BY ROBERT LEVERING
AND MILTON MOSKOWITZ**

with additional reporting
by Ann Harrington, Nadira A. Hira,
and Christopher Tkaczyk

The complete 2005 list

■ = Large company
10,000+ U.S. employees ■ = Midsized
2,500 to 10,000 ■ = Small
1,000 to 2,500

1 ■ Wegmans Food Markets	26 ■ American Century Invest.	51 ■ Four Seasons Hotels	76 ■ Pfizer
2 ■ W.L. Gore	27 ■ Cisco Systems	52 ■ Guidant	77 ■ Wm. Wrigley Jr.
3 ■ Republic Bancorp	28 ■ American Cast Iron Pipe	53 ■ MITRE	78 ■ Bingham McCutchen
4 ■ Genentech	29 ■ Stew Leonard's	54 ■ Station Casinos	79 ■ Granite Construction
5 ■ Xilinx	30 ■ Whole Foods Market	55 ■ Hot Topic	80 ■ Ernst & Young
6 ■ J.M. Smucker	31 ■ Baptist Health So. Florida	56 ■ A.G. Edwards	81 ■ Mayo Clinic
7 ■ S.C. Johnson & Son	32 ■ Arnold & Porter	57 ■ Microsoft	82 ■ PricewaterhouseCoopers
8 ■ Griffin Hospital	33 ■ Amgen	58 ■ General Mills	83 ■ Monsanto
9 ■ Alston & Bird	34 ■ American Fidelity Assur.	59 ■ Baptist Health Care	84 ■ Popular
10 ■ Vision Service Plan	35 ■ Goldman Sachs	60 ■ Arbitron	85 ■ Men's Wearhouse
11 ■ Starbucks	36 ■ Bronson Healthcare Grp.	61 ■ Principal Finan. Group	86 ■ Texas Instruments
12 ■ Quicken Loans	37 ■ American Express	62 ■ IKEA North America	87 ■ CarMax
13 ■ Adobe Systems	38 ■ Timberland	63 ■ Marriott International	88 ■ Nordstrom
14 ■ CDW	39 ■ Pella	64 ■ Intuit	89 ■ MBNA
15 ■ Container Store	40 ■ National Instruments	65 ■ Aflac	90 ■ Deloitte & Touche
16 ■ SAS Institute	41 ■ Plante & Moran	66 ■ Procter & Gamble	91 ■ Morrison & Foerster
17 ■ Qualcomm	42 ■ Alcon Laboratories	67 ■ Discovery Comm.	92 ■ Harley-Davidson
18 ■ Robert W. Baird	43 ■ Symantec	68 ■ First Horizon National	93 ■ Simmons
19 ■ QuikTrip	44 ■ SRA International	69 ■ St. Luke's Episcopal Hlth.	94 ■ Publix Super Markets
20 ■ HomeBanc Mortgage	45 ■ Recreational Equip. (REI)	70 ■ SEI Investments	95 ■ John Wiley & Sons
21 ■ David Weekley Homes	46 ■ Kimley-Horn & Assoc.	71 ■ Medtronic	96 ■ FedEx
22 ■ TDIndustries	47 ■ Perkins Coie	72 ■ Vanguard Group	97 ■ Roche
23 ■ Valero Energy	48 ■ Memorial Health	73 ■ Eli Lilly	98 ■ Bright Horizons
24 ■ Network Appliance	49 ■ Sterling Bank	74 ■ Emmis Communications	99 ■ Sherwin-Williams
25 ■ JM Family Enterprises	50 ■ Synovus	75 ■ Booz Allen Hamilton	100 ■ Valassis

LARGE COMPANIES (more than 10,000 employees)

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great?	100 Best Companies rank
1 Wegmans Food Markets Rochester, N.Y. (100) www.wegmans.com	30,128 (0) 14% 54%	6% 606	6%	\$92,319 \$23,576	\$3,109	The unusual motto of this privately held grocery chain is "Employees first, customers second." The Wegman family's rationale: When employees are happy, customers will be too. For more details, see the preceding story. 100 RANK: 1	
2 Starbucks Seattle (4,117) www.starbucks.com	72,185 (7,444) 26% 63%	23% 2,193	13%	\$44,790 \$35,294	\$5,300	The coffee behemoth is justly famous for its generous benefits. One example: Part-timers and their same- or opposite-sex partners receive comprehensive health coverage. Hypnotherapy? Covered. Naturopathy? Ditto. 100 RANK: 11	
3 Valero Energy San Antonio (1,252) www.valero.com	15,882 (4,175) 40% 41%	-7% -1,120	29%	\$40,326 \$17,067	\$38,000	This 25-year-old oil refiner and gas retailer has never laid off an employee. And when it comes to bonuses, the lower levels aren't forgotten: Executives receive theirs only if everyone else in the organization does. 100 RANK: 23	
4 Cisco Systems San Jose (171) www.cisco.com	24,433 (9,565) 42% 24%	0% -91	3%	\$98,725 \$57,260	\$22,000	Cisco employees surveyed say they love the company's efforts to make the workplace fun, from "nerd lunches" in which experts lead a discussion of tech topics to movie-themed chow in Cisco's cafés on Oscar day. 100 RANK: 27	
5 Whole Foods Market Austin (198) www.wholefoodsmarket.com	28,858 (710) 44% 43%	16% 3,569	32%	\$57,157 \$26,039	\$3,900	It's all about equality at this natural-foods grocery chain: A wage disclosure report lists everyone's gross pay (execs included), and a salary cap limits compensation to 14 times the average total of all the company's full-timers'. 100 RANK: 30	
6 Baptist Health So. Florida Coral Gables, Fla. (23) www.baptisthealth.net	10,477 (0) 69% 75%	18% 1,160	7%	\$61,760 \$55,723	\$1,088	Salaries are generous here: Fifty-two of the hospital chain's 2,600 nurses earned more than \$100,000 in 2003. That may explain why nursing turnover at BHSF's 23 facilities is only 9% a year, vs. 19% statewide. 100 RANK: 31	
7 Amgen Thousand Oaks, Calif. (10) www.amgen.com	10,736 (2,917) 26% 46%	17% 1,522	5%	\$137,490 \$76,844	\$8,356	This biotech's 401(k) plan is fabulous: Amgen contributes \$1 for each dollar an employee does (up to 5% of total comp), and kicks in an additional 5% of total comp whether or not the employee contributes a cent. 100 RANK: 33	
8 Goldman Sachs New York (28) www.gs.com	11,503 (6,862) 30% 37%	-1% -88	11%	\$75,000 N.A.	\$16,012	Workaholic parents get support at this Wall Street firm. For example, at the on-site children's center, employees get up to 20 days of free backup care for 3- to 6-month-olds (in addition to 20 free days available for all kids). 100 RANK: 35	
9 American Express New York (1,277) www.americanexpress.com	43,624 (36,901) 27% 62%	1% 411	14%	\$97,274 \$38,390	\$25,900	AmEx shines in gender equality. Women hold nearly 57% of managerial and supervisory positions and make up 40% of executives and senior managers. Minorities hold more than 18% of positions at that lofty level too. 100 RANK: 37	

THE BEST MATCH FOR

401(k)s

Of our top 100, these nine companies give employees the biggest match as a percentage of the bucks their employees sock away.*

Alcon Laboratories	240% match up to 5% of total comp
Sherwin-Williams	100% match up to 6% of salary plus bonus
Amgen	100% match up to 5% of total comp
Genentech	Same as above
Vanguard Group	100% match up to 4% of total comp
Texas Instruments	Same as above
Nordstrom	Same as above
Kimley-Horn & Assoc.	100% match up to 4% of salary plus bonus
Container Store	100% match up to 4% of salary

* Some companies also put additional money into the plan.

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great? 100 Best Companies rank
10 Synovus Columbus, Ga. (592) www.synovus.com	11,841 (196) 26% 64%	0% -13	14%	\$50,678 \$25,543	\$1,905	For the past five years , employees at this financial firm got an additional 11.9% of their salaries in profit sharing. In 2003, when profits were lower, execs forfeited their bonuses to keep that percentage high. 100 RANK: 50
11 Four Seasons Hotels Toronto (24) www.fourseasons.com	11,882 (14,770) 64% 44%	-1% -156	16%	\$40,402 \$23,706	\$2,112	This luxury chain excels at making employees feel valued. Workers at each hotel select a peer to receive the Employee of the Year award, which can include an expenses-paid week-long vacation and a \$1,000 shopping spree. 100 RANK: 51
12 Station Casinos Las Vegas (21) www.stationcasinos.com	10,338 (0) 46% 50%	4% 300	14%	\$41,189 \$40,435	\$858	A pioneer , this gaming company was the first in Vegas to offer full-service on-site dentistry and 24-hour child care. An annual charity fundraiser raffles off the general manager's job for one day (the GM takes the winner's job). 100 RANK: 54
13 A.G. Edwards Saint Louis (714) www.agedwards.com	15,850 (9) 7% 45%	-4% -589	9%	\$60,869 \$33,454	\$2,496	This brokerage firm is known for promoting from within; 91 employees were promoted to officer jobs last year. The company helps workers stay fit too, providing an indoor walking track, yoga classes, running clubs, and more. 100 RANK: 56
14 Microsoft Redmond, Wash. (163) www.microsoft.com	37,460 (19,518) 26% 25%	2% 812	5%	\$103,000 \$50,000	\$36,835	Generosity toward employees extends to restricted stock grants, medical and dental benefits, and matches for charitable donations. Maybe that's why nearly 300,000 people applied for jobs here last year. 100 RANK: 57
15 General Mills Minneapolis (110) www.generalmills.com	19,019 (8,613) 22% 39%	-3% -510	4%	\$39,165 \$45,287	\$12,300	This food company makes it easy for employees to get smart: It reimburses tuition at 100% up to \$6,000 per year, even for new employees. And if the employees leave afterward, they need not repay the dough. 100 RANK: 58
16 Principal Financial Grp.* Des Moines (235) www.principal.com	12,501 (1,430) 7% 70%	5% 556	8%	\$85,469 \$35,674	\$8,007	A lunch-hour Bible study group and on-site Muslim prayer room are just two of the extras available at this financial services firm, which also gave employees a total of 125 days off to do volunteer work last year. 100 RANK: 61
17 Marriott International Washington, D.C. (2,200) www.marriott.com	124,503 (6,000) 57% 54%	4% 3,679	18%	\$51,289 \$21,805	\$9,014	Good work gets noticed here. Last May, CEO J.W. Marriott Jr. flew a dozen employees, including a dishwasher, bellman, and head housekeeper, to D.C. to receive the company's highest honor: the award for job excellence. 100 RANK: 63
18 Procter & Gamble Cincinnati (127) www.pg.com	34,162 (53,530) 18% 42%	-10% -3,332	7%	\$121,125 \$55,125	\$51,407	Now here's an innovation: The consumer-products giant pairs junior female employees with a senior manager for reverse mentoring to help the mostly male higher-ups understand the issues women face. 100 RANK: 66
19 First Horizon National Memphis (517) www.firsthorizon.com	11,998 (0) 23% 64%	3% 318	16%	\$65,050 \$21,579	\$2,446	Formerly known as First Tennessee , this bank is terrific at promoting women; 83% of its managers are female. It's also parent-friendly. Each school year, parents get unlimited time off to visit their kids' classrooms. 100 RANK: 68
20 Medtronic Minneapolis (180) www.medtronic.com	19,294 (9,531) 25% 46%	3% 516	6%	\$86,280 \$27,540	\$9,087	This medical-device maker gives its people what they crave: creative freedom. All employees can apply to a program that lets them devote 25% of their workday to pursuing tech ideas that fall outside their usual jobs. 100 RANK: 71
21 Vanguard Group Valley Forge, Pa. (3) www.vanguard.com	10,231 (130) 22% 47%	2% 230	7%	N.A. N.A.	\$1,300	Staffers get the rooms with a view at this big mutual-fund company; officers sit in interior spaces. The firm offers an on-site MBA at all three of its U.S. locations (it's free if your grade average is A or B, and half off if it's a C). 100 RANK: 72
22 Eli Lilly Indianapolis (8) www.lilly.com	23,224 (23,653) 17% 46%	7% 1,442	4%	\$80,427 \$63,366	\$12,583	Though this pharma giant lost its patent for Prozac a few years ago, it hasn't laid off a single employee. Meanwhile, it keeps packing their bank balances: Profit sharing boosted employees' salaries by 10.2% in 2003. 100 RANK: 73
23 Booz Allen Hamilton McLean, Va. (95) www.boozallen.com	14,304 (1,377) 26% 38%	23% 2,463	12%	\$95,533 \$48,994	\$2,700	This management consulting firm is big on flexibility. From 2000 to 2003, it spent \$10.8 million on remote access and laptops for its professional staff. In 2002, two-thirds of the staff reported a flexible work arrangement. 100 RANK: 75

*Principal sold its residential mortgage division to Citigroup in July 2004; these figures do not include that division.

LARGE COMPANIES (more than 10,000 employees)

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great? 100 Best Companies rank
24 Pfizer New York (72) www.pfizer.com	43,826 (77,885) 24% 45%	-17% -9,085	4%	\$65,228 N.A.	\$45,188	World-class benefits are offered at this huge drug company, including on-site child care at four locations (parents pay on a sliding scale based on income) and an elder-care program that includes counseling. 100 RANK: 76
25 Ernst & Young New York (99) www.ey.com	23,431 (80,656) 22% 49%	0% 64	15%	\$57,400 \$50,316	\$14,500	This big accounting firm has a huge international presence and a constant flow of new employees, but it still gets rave reviews for its people-friendly culture. Nearly half the workforce telecommutes at least occasionally. 100 RANK: 80
26 Mayo Clinic Rochester, Minn. (3) www.mayoclinic.org	36,909 (4) 11% 71%	-1% -322	6%	\$246,000 \$63,680	\$4,822	The staff physicians at this world-famous hospital earn \$246,000, the highest salaried base-pay rate on this list. That helps explain why 20% of the main clinic's employees are second generation and 4% are third. 100 RANK: 81
27 PricewaterhouseCoopers New York (86) www.pwc.com	23,815 (253) 26% 48%	3% 587	16%	\$51,846 \$37,762	\$16,300	Smart staff development and smart recruiting help this accounting firm make the Top 100 list for the first time. Its policy is to pay generous referral bonuses that average a whopping \$8,000 for new hires. 100 RANK: 82
28 Popular San Juan, Puerto Rico (714) www.bancopopular.com	11,398 (286) N.A. 63%	4% 429	12%	\$56,684 \$19,150	\$1,910	Employees at Banco Popular North America , a subsidiary of the Puerto Rico-based bank, have the power to recognize co-workers' extraordinary efforts with On the Spot awards of up to \$100. 100 RANK: 84
29 Texas Instruments Dallas (53) www.ti.com	17,080 (18,744) 34% 26%	0% 0	4%	\$103,907 \$41,727	\$9,834	TI offers a host of in-house services —including a spa and periodic on-site driver's license renewals—and makes parents a priority, with summer camps, a parents' night out, and major bashes for big holidays. 100 RANK: 86
30 CarMax Richmond (57) www.carmax.com	10,222 (0) 42% 23%	14% 990	22%	\$53,750 \$38,370	\$4,598	Employees at this chain of used-car superstores know their opinions count: CEO Austin Ligon opens frequent Q&A sessions with them by asking, "What are we doing that is stupid, unnecessary, or doesn't make sense?" 100 RANK: 87
31 Nordstrom Seattle (186) www.nordstrom.com	42,869 (9) 40% 72%	7% 1,696	N.A.	\$45,500 \$34,000	\$6,491	In 2003 , the most profitable year in this department-store chain's 104-year history, each employee who worked at least 1,000 hours got a profit-sharing bonus that was three times the size of the previous year's. 100 RANK: 88
32 MBNA Wilmington, Del. (25) www.mbna.com	22,718 (7,181) 27% 56%	6% 1,116	11%	\$57,414 \$33,775	\$11,684	Benefits keep flowing at this credit-card issuer: eight child-care centers, generous reimbursement for tuition, up to \$20,000 per child for adoption, and even a paid week off for new grandparents. 100 RANK: 89
33 Deloitte & Touche New York (91) www.deloitte.com	29,541 (180) 25% 45%	-1% -330	16%	\$63,060 \$43,769	\$15,100	This accounting and consulting firm attracts great hires by creative means. It rewards with cash—and sometimes new cars—employees who refer successful job candidates. Deloitte has awarded nearly \$20 million since 1996. 100 RANK: 90


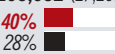
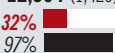

**THE MOST GENEROUS
HEALTH
COVERAGE**

American Cast Iron Pipe
Granite Construction
Harley-Davidson
Kimley-Horn & Associates
Microsoft

Morrison & Foerster
Perkins Coie
Qualcomm
Recreational Equipment (REI)
SAS Institute

Health care taking a bigger bite out of your paycheck? You're not alone. Many companies, squeezed by rising health-care costs, are asking workers to pay more. But these ten companies on our list are exceptions: They pay 100% of all full-time employees' health insurance premiums.

LARGE COMPANIES (more than 10,000 employees)

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great?	100 Best Companies rank
34 Publix Super Markets Lakeland, Fla. (842) www.publix.com	123,826 (0) 37%  50%	3% 1,587	11%	\$66,234 \$22,546	\$16,800	Steady growth has brought this employee-owned retailer to 820 stores, but it still acts small (even some part-timers can get health benefits). Full-timers can get a bonus of one week's salary plus an extra week off. 100 RANK: 94	
35 FedEx Memphis (3,800) www.fedex.com	198,652 (27,265) 40%  28%	1% 770	8%	\$64,948 \$38,847	\$24,710	FedEx kept the faith with employees even after acquiring Kinko's last year. Two of FedEx Express workers' favorite perks: free rides on its airplanes anywhere in the U.S., and a chance to get their kid's name painted on a plane. 100 RANK: 96	
36 Bright Horizons Watertown, Mass. (440) www.brighthorizons.com	12,804 (1,429) 32%  97%	7% 738	19%	\$49,800 \$22,700	\$473	In a field (child care) known for low wages and few benefits, Bright Horizons stands out with hefty discounts for workers' kids, on-site training for certification as a child development associate, and above-market pay. 100 RANK: 98	
37 Sherwin-Williams Cleveland (2,996) www.sherwin-williams.com	24,832 (3,843) 18%  20%	1% 253	8%	\$50,780 \$32,200	\$5,408	This maker and seller of paint, founded in 1866, makes its debut on our list. Non-execs own almost 17% of the stock, which has doubled in five years, and employees enjoy a great 401(k) match (see sidebar). 100 RANK: 99	



THE MOST PAID

TIME OFF

Of our 100 companies, these eight offer the best combination of paid vacation time plus holidays for full-time workers after they've spent at least one year on the job.

Republic Bancorp	35 days
Amgen	31 days
PricewaterhouseCoopers	28 days
Genentech	27 days
Goldman Sachs	27 days
Pfizer	27 days
SAS Institute	27 days
Wm. Wrigley Jr.	27 days

MID-SIZED COMPANIES (2,500 to 10,000 employees)

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great? 100 Best Companies rank
1 W.L. Gore Newark, Del. (25) www.gore.com	4,270 (2,113) 14%  41%	6% 244	5%	N.A. N.A.	\$1,580	When it comes to managing employees, the privately held maker of Gore-Tex fabric does things a little differently. For example, workers evaluate fellow team members each year to determine compensation. 100 RANK: 2
2 Genentech South San Francisco (4) www.gene.com	6,756 (3) 41%  50%	24% 1,286	6%	\$70,387 \$44,956	\$3,300	This fast-growing biotech knows how to say thanks. After launching three new drugs from June '03 to Feb. '04, it celebrated by throwing a lavish party for all employees and their guests, with Elton John as the entertainment. 100 RANK: 4
3 J.M. Smucker Orrville, Ohio (21) www.smuckers.com	3,337 (1,404) 28%  44%	31% 752	4%	\$48,678 \$33,513	\$1,417	Employees at the jam and jelly king —last year's No. 1—had better watch their waists: The company serves them complimentary bagels and muffins every day (along with a selection of spreads, of course). 100 RANK: 6
4 S.C. Johnson & Son Racine, Wis. (14) www.scjohnson.com	3,420 (8,580) 14%  37%	1% 27	2%	\$99,567 \$58,192	\$6,000	Workers in the manufacturing division of this consumer-products company get performance reviews determined by peers, not by management. Apparently employees like that kind of power: Turnover is negligible. 100 RANK: 7
5 CDW Vernon Hills, Ill. (10) www.cdw.com	3,702 (68) 26%  30%	21% 634	23%	\$44,556 \$34,186	\$4,665	Adoptive parents have special benefits at this computer and electronics seller. Agency and placement fees, legal fees, foreign adoption charges, and related travel expenses are reimbursed up to \$3,000 per child. 100 RANK: 14
6 SAS Institute Cary, N.C. (193) www.sas.com	5,065 (4,223) 14%  48%	3% 146	4%	\$89,151 \$40,393	\$1,340	The gym at this software company includes a ten-lane pool, billiards, Ping-Pong tables, volleyball courts, outdoor soccer fields, three tennis courts, and a putting green. Another perk: free restringing for tennis racquets. 100 RANK: 16
7 Qualcomm San Diego (17) www.qualcomm.com	6,119 (609) 46%  26%	14% 764	3%	\$94,396 \$49,883	\$3,970	Employee solidarity here is remarkable. After six workers lost their homes to forest fires, co-workers collected ten truckloads of donations and gave \$60,000—matched by the tech company—to the Red Cross. 100 RANK: 17
8 QuikTrip Tulsa (462) www.quiktrip.com	7,321 (0) 23%  35%	7% 284	14%	\$63,409 \$37,474	\$4,051	Promotion from within is the motto at this chain of gas and convenience stores, where all of the 400-plus managers started at the bottom. Part-time employees also receive tuition reimbursement and health coverage. 100 RANK: 19
9 JM Family Enterprises Deerfield Beach, Fla. (6) www.jmfamily.com	3,149 (0) 22%  46%	-2% -78	8%	\$109,606 \$32,411	\$7,700	The largest independent Toyota distributor showers employees with unusual perks: free prescriptions delivered by a "pharmacy concierge"; professionally made take-home dinners; cruises on the 172-foot company yacht. 100 RANK: 25
10 American Cast Iron Pipe Birmingham, Ala. (24) www.acipco.com	2,554 (0) 31%  12%	4% 97	2%	\$69,640 \$41,831	\$700	This maker of iron and steel products boasts one of the best on-site medical centers in corporate America: 20 doctors and nursing staff, 11 dentists and hygienists, and four pharmacists. Bonus: a wellness center. 100 RANK: 28
11 Bronson Healthcare Grp. Kalamazoo, Mich. (13) www.bronsonhealth.com	3,172 (0) 9%  84%	8% 196	10%	\$73,881 \$57,113	\$481	High turnover is the bane of the industry, but Bronson's 9.5% annual rate is about half the average. One reason: Its "gain-sharing plan" (unusual for a nonprofit) has netted full-timers an average \$4,200 each since 2000. 100 RANK: 36
12 Pella Pella, Iowa (36) www.pella.com	8,132 (41) 5%  34%	8% 542	14%	\$46,860 \$36,995	\$1,118	This maker of windows and doors takes good care of its employees. An amazingly high 25% of its pretax profits are distributed to all employees through profit sharing. Historically, that has averaged 15% of pay. 100 RANK: 39
13 Alcon Laboratories Fort Worth (8) www.alconlabs.com	6,140 (5,767) 26%  48%	2% 116	2%	\$119,270 \$28,552	\$3,407	The world's largest maker of eye-care products also has one of the best 401(k) matches (see sidebar). Maybe that's why hardly anyone leaves. Or maybe it's the bucolic headquarters with koi pond and jogging trails. 100 RANK: 42

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great?	100 Best Companies rank
14 Symantec Cupertino, Calif. (28) www.symantec.com	3,277 (2,139) 19% 31%	22% 600	6%	\$120,910 \$37,280	\$1,870	This software maker (which recently agreed to acquire Veritas Software) has been on a roll, with the stock up 150% in two years. That's good news for employees. All are eligible for stock options and generous profit sharing. 100 RANK: 43	
15 SRA International Fairfax, Va. (70) www.sra.com	3,295 (1) 28% 36%	29% 713	12%	\$83,692 \$36,663	\$616	Opportunities abound at this big IT firm and government contractor. Thanks in part to demand for SRA's national security expertise, job growth here averaged 24% over the past three years. 100 RANK: 44	
16 Recreational Equip. (REI) Kent, Wash. (72) www.REI.com	6,814 (0) 11% 41%	5% 101	10%	\$86,586 \$21,858	\$805	Women employees know that they can go far at this outfitter to the outdoorsy set. They just have to look at the top: COO Sally Jewell is slated to take over from current CEO Dennis Madsen in March. 100 RANK: 45	
17 Memorial Health Savannah (49) www.memorialhealth.com	4,159 (0) 37% 82%	14% 457	10%	\$61,750 \$47,103	\$1,082	Its people tell us this hospital and health-care network has genuine team spirit—which it celebrates with bed races, posters of workers, and more. Says one staffer: "Everyone is a team member, from housekeeping to CEO." 100 RANK: 48	
18 Guidant Indianapolis (36) www.guidant.com	8,706 (3,428) 33% 47%	4% 296	7%	\$96,523 \$27,494	\$3,699	Employees starting as technicians can work their way into upper management at this maker of pacemakers, defibrillators, and other medical devices, which has agreed to be acquired by Johnson & Johnson later this year. 100 RANK: 52	
19 MITRE McLean, Va.; Bedford, Mass. (51) www.mitre.org	5,383 (68) 13% 32%	8% 381	4%	\$86,810 \$46,446	\$785	How's this for dedication to employees' education: This technology consultant to the Pentagon flies a Johns Hopkins professor to Bedford, Mass., every week so employees can earn a master's degree in systems engineering. 100 RANK: 53	
20 Hot Topic City of Industry, Calif. (611) www.hottopic.com	7,032 (56) 47% 61%	20% 315	20%	\$39,370 \$24,841	\$572	Where else can you find a CEO with orange streaks in her hair? Workers are free to dress like rock stars at this teen-apparel retailer, and they're reimbursed for concert tix if they write up a fashion report afterward. 100 RANK: 55	
21 Baptist Health Care Pensacola, Fla. (9) www.ebaptisthealthcare.org	4,173 (0) 27% 78%	2% 57	11%	\$42,000 \$91,380	\$836	Employees at this hospital must attend a periodic open-forum meeting in which everyone is urged to address the crowd. Those brave enough to do so are entered in a raffle for free rides on the company helicopter. 100 RANK: 59	
22 IKEA North America Plymouth Meeting, Pa. (27) www.ikea-usa.com	6,944 (10) 52% 50%	-8% -437	22%	\$52,626 \$20,758	\$1,400	This furniture retailer , whose parent is Swedish, gives employees extraordinary opportunities: They are encouraged to take international assignments, with employment opportunities or tuition allowances for spouses. 100 RANK: 62	
23 Intuit Mountain View, Calif. (45) www.intuit.com	6,239 (394) 25% 44%	1% 62	13%	N.A. N.A.	\$1,651	Noticing that new call-center hires often gain weight ("the Intuit Ten"), execs at this software maker built an indoor walking path for them last year—and launched an incentive plan that gives \$1 to charities for every pound lost. 100 RANK: 64	
24 Aflac Columbus, Ga. (11) www.aflac.com	3,904 (3,319) 42% 69%	5% 193	9%	\$49,804 \$24,513	\$11,447	Many moms and dads love working at this insurer, and for good reason. As long as their college-age children or grandchildren receive a GPA of 2.5 or higher, the company will pay 100% of their tuition, up to \$20,000 per year. 100 RANK: 65	
25 Discovery Comm. Silver Spring, Md. (132) www.discovery.com	3,315 (548) 34% 58%	9% 206	17%	\$150,473 \$24,594	\$1,995	At this parent of cable network the Discovery Channel, more than half the executives are women, including CEO Judith Hale. The company makes it easy on new mothers and fathers: They receive three weeks' paid time off. 100 RANK: 67	
26 St. Luke's Episcopal Hlth. Houston (28) www.stlukestexas.com	6,987 (0) 61% 78%	3% 202	9%	\$94,281 \$75,840	\$779	Employees enjoy a relatively high base-pay rate—and freedom to shine: Women make up 52% of execs and 78% of managers—and minorities constitute 40% of managers. Nursing-staff turnover is low. 100 RANK: 69	
27 Emmis Communications Indianapolis (30) www.emmis.com	3,067 (1) 23% 45%	-2% -42	22%	N.A. N.A.	\$591	In 2001 this chain of magazines and radio and TV stations cut pay 10% (offset by a 10% stock award). So why do folks like it here? They cite great communication from the CEO, who travels around doing employee Q&As. 100 RANK: 74	

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great?	100 Best Companies rank
28 Wm. Wrigley Jr. Chicago (12) www.wrigley.com	3,459 (10,532) 31% 37%	0% 16	4%	\$56,351 \$46,333	\$3,069	Here's a way to keep ideas flowing: This maker of chewing gum and candy asks employees at one of its locations to suggest improvements—and gives them 10% of the first-year cost savings that result.	100 RANK: 77
29 Granite Construction Watsonville, Calif. (127) www.graniteconstruction.com	4,259 (0) 28% 13%	9% 132	9%	\$65,491 \$33,442	\$1,844	When employees do good work , this firm opens its wallet. It sets aside 3.7% of pretax earnings each year for bonuses and incentives for lower-ranking employees; in 2003 it awarded about 900 employees more than \$4 million.	100 RANK: 79
30 Monsanto St. Louis (104) www.monsanto.com	6,420 (6,288) 15% 31%	-6% -373	3%	\$77,250 \$51,936	\$3,373	Team building —with activities like snowshoe softball—is a major focus for this agricultural products manufacturer. At several sites, “people teams” of staffers are charged with designing employee bonding activities.	100 RANK: 83
31 Men's Wearhouse Houston; Fremont, Calif. (627) www.menswearhouse.com	9,643 (0) 50% 46%	11% 746	27%	\$71,555 \$30,944	\$1,393	Company execs gave away 113 trips to Hawaii at holiday parties in 2003. For those who didn't score tickets, a three-week paid sabbatical is available after five years; 619 employees took one in 2003.	100 RANK: 85
32 Harley-Davidson Milwaukee (15) www.harley-davidson.com	8,379 (248) 10% 23%	2% 203	2%	\$86,100 \$48,900	\$4,624	Working at Harley is more than a job —it's hog heaven. Employee surveys show 90% strongly identify with the company's riding culture. Some employees get to work at biker rallies at Harley's expense.	100 RANK: 92
33 Simmons Atlanta (85) www.simmons.com	3,161 (52) 50% 27%	7% 213	10%	\$72,000 \$33,022	\$1,144	This mattress maker got a major makeover when CEO Charlie Eitel took over in 2000. Though some plants closed recently, the company asked remaining workers to help design its new, more modern facilities.	100 RANK: 93
34 Roche Indianapolis; Nutley, N.J. (16) www.roche.us	8,431 (23) 20% 49%	-5% -433	5%	\$91,949 \$64,101	\$36,000	The U.S. divisions of this Swiss giant do their own thing. Diagnostics, based in Indianapolis, puts all its new leaders through a ten-month development program. New Jersey employees can take college classes on-site.	100 RANK: 97

THE MOST WIDELY USED




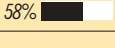


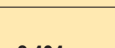
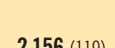
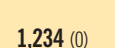
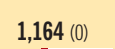


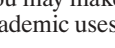
**DAY
CARE**

These companies enroll the most employee kids in regular child care that the employers sponsor, on-site or nearby, when measured as a percentage of the company's U.S. employees.

	Employee kids enrolled	As a % of employees
S.C. Johnson & Son	450	13.2%
SAS Institute	595	11.7%
Aflac	400	10.2%
Station Casinos	629	6.1%
Bright Horizons	750	5.9%
Alston & Bird	81	5.5%
CDW	200	5.4%

SMALL COMPANIES

(1,000 to 2,500 employees)

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great?	100 Best Companies rank
1 Republic Bancorp Owosso, Mich. (101) www.republicbancorp.com	1,292 (0) 10%  75%	-4% -45	13%	\$165,000 \$35,000	\$61	Thanks to a boom in homebuying, last year customer service reps at this mortgage banker received \$10,000 in bonuses; nearly half of nonmanagement employees were awarded stock, and all employees got stock options. 100 RANK: 3	
2 Xilinx San Jose (20) www.xilinx.com	2,059 (695) 44%  30%	3% 58	5%	\$104,217 \$36,970	\$1,398	Inventors rule at this supplier of programmable chips, where one of every five employees holds a patent and all employees receive stock options upon hire. Last year's profit-sharing bonus was 9.2% of salary. 100 RANK: 5	
3 Griffin Hospital Derby, Conn. (1) www.griffinhealth.org	1,029 (0) 11%  79%	2% 12	9%	N.A. \$62,275	\$95	Employees enjoy the same amenities available to patients at this unusual 160-bed hospital: family-style kitchens with meal service, strolling musicians, chair massages, and—hooray!—absolutely no fluorescent lighting. 100 RANK: 8	
4 Alston & Bird Atlanta (5) www.alston.com	1,476 (0) 24%  58%	1% 19	7%	\$131,239 \$55,150	\$361	Says a legal secretary who gives the company high marks: "There is no pecking-order mentality here. Folks have a sense of humor without regard to status." (We're guessing the end-of-the-week cocktail hour helps.) 100 RANK: 9	
5 Vision Service Plan Rancho Cordova, Calif. (26) www.vsp.com	1,976 (0) 30%  69%	-8% -155	8%	\$89,146 \$34,563	\$1,968	This eye-care insurance company lets employees extend one of their benefits to friends: Up to four pals can receive special discounts on eye-care services and eyewear through Vision Service Plan providers. 100 RANK: 10	
6 Quicken Loans Livonia, Mich. (8) www.quickenloans.com	1,911 (0) 14%  53%	14% 230	21%	\$109,300 \$47,200	\$355	At this mortgage firm, perks go to the bold. On Ticket Window Thursday, CEO Bill Emerson gives tickets for concerts and sporting events to employees who warble songs over the company's PA system. 100 RANK: 12	
7 Adobe Systems San Jose (16) www.adobe.com	2,425 (1,217) 29%  38%	2% 56	5%	\$155,682 \$59,241	\$1,295	Employees love the graphics-software outfit's new twin 12-story buildings, which include a fitness center with trainer, seasonal farmers' market, basketball and bocce courts—and a private office for nearly every worker. 100 RANK: 13	
8 Container Store Coppell, Texas (33) www.containerstore.com	2,464 (400) 29%  62%	15% 95	14%	\$40,194 \$28,356	\$310	Parents and part-timers thrive at this organizer retailer. Everyone who works at least 18 hours a week gets some health coverage, and special schedules are available for those with children: 9 A.M. to 2 P.M., Monday through Friday. 100 RANK: 15	
9 Robert W. Baird Milwaukee (77) www.rwbaird.com	2,156 (119) 7%  45%	-2% -31	7%	\$128,000 \$35,525	\$544	Nearly 75% of managers at this financial services firm are women. They're the bosses in another way too: The company became mostly employee-owned in April 2004, when workers bought out Northwestern Mutual's stake. 100 RANK: 18	
10 HomeBanc Mortgage Atlanta (21) www.homebanc.com	1,234 (0) 21%  56%	13% 143	21%	\$60,600 \$39,500	\$103	Employee appreciation is ingrained at this home- and retail-mortgage company, which went public last July. Lower-level employees rejoice: They get higher profit-sharing percentages than highly compensated workers. 100 RANK: 20	
11 David Weekley Homes Houston (14) www.davidweekleyhomes.com	1,164 (0) 9%  44%	11% 115	13%	\$83,883 \$26,422	\$949	This Houston-based homebuilder spends at least \$4,500 a year per employee on training; that's more than \$5 million each year. Annual company meetings are such a riot that spouses and relatives attend too. 100 RANK: 21	
12 TDIndustries Dallas (8) www.tdindustries.com	1,426 (0) 33%  9%	2% 28	13%	\$75,889 \$44,304	\$240	There's an active support network at this employee-owned heating, air-conditioning, plumbing, and electrical company: If an employee falls ill or a relative dies, an assigned partner helps with household tasks and the like. 100 RANK: 22	
13 Network Appliance Sunnyvale, Calif. (41) www.netapp.com	2,114 (743) 33%  23%	16% 296	8%	\$123,237 \$33,812	\$1,170	This hardware-software storage provider gives employees \$5,000 to \$15,000 for each patent they file—and individual stock grants for multiple patents. Maybe that's why the company's employees notched 23 patents in 2004. 100 RANK: 24	

Copyright 2005 Time Inc. You may make a single printed copy of this content, solely for your personal use. For all other uses, including commercial and academic uses, please visit www.FortuneReprints.com and www.FortunePermissions.com.

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great?	100 Best Companies rank
14 American Century Invest. Kansas City, Mo. (11) www.americancentury.com	1,770 (2) 10% 49%	-3% -56	4%	\$81,770 \$46,659	\$744	Every employee got a \$1,000 cash bonus in '03 to celebrate success after three years of down markets. The company puts up to 13% of each employee's salary into a profit-sharing plan, regardless of employee contribution. 100 RANK: 26	
15 Stew Leonard's Norwalk, Conn. (7) www.stewleonards.com	1,767 (0) 53% 45%	-7% -90	11%	\$60,170 \$28,134	\$286	Pie-eating contests , hayrides, and ski trips are all in a day's work at this family-owned retail grocery chain. Everyone gets time-and-a-half for working on Sundays and holidays—and a free turkey at Thanksgiving. 100 RANK: 29	
16 Arnold & Porter Washington, D.C. (7) www.arnoldporter.com	1,426 (64) 32% 57%	-5% -71	14%	\$143,651 \$48,910	\$419	This law firm lets associates spend six months working full-time at public interest organizations. Each office has an ombudsman to handle employee issues, and a peer-elected committee gives lower-ranking lawyers a voice. 100 RANK: 32	
17 American Fidelity Assur. Oklahoma City (26) www.afadvantage.com	1,371 (0) 17% 68%	3% 37	6%	\$75,104 \$30,613	\$602	There's a family feel at this insurance and financial services outfit—95% of officers came up through the ranks; execs cut cakes each month to celebrate colleagues' birthdays; and the CEO has lunch with each new hire. 100 RANK: 34	
18 Timberland Stratham, N.H. (83) www.timberland.com	2,029 (3,178) 29% 51%	1% 20	12%	\$51,360 \$17,473	\$1,342	The apparel maker does more than most to help employees give back. It offers a six-month, fully paid sabbatical for those who want "to pursue a personal dream that benefits the community in a meaningful way." 100 RANK: 38	
19 National Instruments Austin (8) www.ni.com	2,054 (1,281) 25% 30%	2% 42	8%	\$57,932 \$26,069	\$426	How does a company full of engineers judge its talent show? With a specially built applause-o-meter, of course. This maker of measurement hardware and software says two of its core traits are innovation and a "playful spirit." 100 RANK: 40	
20 Plante & Moran Southfield, Mich. (16) www.plantemoran.com	1,242 (1) 5% 56%	6% 68	11%	\$65,000 \$32,600	\$179	This accounting firm helps its people get through tax season with massages, Saturday child care, and miniature golf in the office. To avoid an intimidating "partner row," partners and staff are clustered by industry served. 100 RANK: 41	
21 Kimley-Horn & Assoc. Cary, N.C. (50) www.kimley-horn.com	1,507 (0) 18% 30%	20% 227	6%	\$113,348 \$44,128	\$227	The employee-owned civil engineering and land-planning firm works hard and plays even harder: Each office has a VP of Fun. An egalitarian spirit prevails—business cards don't have titles, and everyone shares in the profits. 100 RANK: 46	
22 Perkins Coie Seattle (15) www.perkinscoie.com	1,582 (40) 16% 58%	14% 168	13%	\$130,241 \$54,281	\$271	Collaboration is key at this law firm: "We have no prima donnas and no need for any," one staffer told us. So is recognition. Employees who are singled out for outstanding performance enter a raffle for free airline tickets. 100 RANK: 47	
23 Sterling Bank Houston (40) www.banksterling.com	1,099 (0) 38% 63%	1% 12	9%	\$83,351 \$28,617	\$204	This commercial and retail bank has an unusual inverted-pyramid hierarchy: Workers essentially manage themselves. Promotions, for example, are determined by a panel of peers rather than by managers. 100 RANK: 49	

**THE LONGEST COMPANY-PAID
MATERNITY
LEAVE**

Alston & Bird	90 days
Arnold & Porter	30 days
MBNA	30 days
S.C. Johnson & Son	30 days

Everybody offers some job-protected leave (usually unpaid) and some coverage under disability (pay varies). Just a handful of our 100 offer paid leave beyond the time the mother is "disabled." Here, law firms take the lead.

Rank within size group Company Headquarters (U.S. sites) Website	Employees: U.S. (Outside U.S.) % Minorities % Women	Job growth New jobs (1 year)	Voluntary turnover	Average annual pay: Salaried Hourly	2003 revenues in millions	What makes it so great?	100 Best Companies rank
24 Arbitron New York (13) www.arbitron.com	1,421 (20) 45% 59%	11% 88	6%	\$103,691 \$30,562	\$274	At this radio market research firm, workers recognize one another for a job well done with \$100 American Express gift cards (there's no restriction on how many you can bestow). Last year nearly 300 employees received \$50,000 worth. 100 RANK: 60	
25 SEI Investments Oaks, Pa. (10) www.seic.com	1,718 (245) 9% 38%	5% 77	12%	\$55,400 \$30,500	\$636	The suburban Philly HQ of this investment firm has an open floor plan, with rolling desks, no walls, and top execs in the mix. Titles here reflect function, not "level." And employees own nearly half of SEI stock through the ESOP. 100 RANK: 70	
26 Bingham McCutchen Boston (9) www.bingham.com	1,917 (54) 26% 61%	9% 150	12%	\$164,100 \$60,020	\$507	Employees of this national law firm talk about a "relaxed" atmosphere and a "true sense of friendship." Box seats at Fenway, a strong mentor network, and an exceptionally high base-pay rate help. 100 RANK: 78	
27 Morrison & Foerster San Francisco (13) www.mofo.com	2,096 (234) 33% 60%	1% 16	13%	\$176,143 \$67,199	\$540	One of the country's most diverse law firms, MoFo (their own nickname!) counts 166 minorities among its 871 U.S. attorneys, including 21 partners. Pro bono work is a draw: In 2003, lawyers and staff gave 102,000 hours. 100 RANK: 91	
28 John Wiley & Sons Hoboken, N.J. (8) www.wiley.com	2,080 (1,452) 23% 58%	0% 2	8%	\$53,751 \$26,517	\$923	When this publisher moved from Manhattan in 2002, it asked employees what perks they wanted—and followed through by providing a pristine river location, on-site exercise room, café, and free shuttle service. 100 RANK: 95	
29 Valassis Livonia, Mich. (16) www.valassis.com	1,754 (2,684) 52% 16%	6% 90	4%	\$40,294 \$49,319	\$917	Each year managers at this publisher of newspaper inserts and coupons take a job-skills inventory to identify candidates for growth opportunities. The company often creates new positions to accommodate special talents. 100 RANK: 100	

THE COMPANIES WITH

**LOWEST
TURNOVER**

These ten firms had the smallest percentage of employees leave voluntarily during the 12-month period surveyed.

S.C. Johnson & Son	1.68%
Harley-Davidson	1.73%
Alcon Labs	1.83%
American Cast Iron Pipe	2.27%
Cisco Systems	3.02%
Monsanto	3.15%
Qualcomm	3.27%
Wm. Wrigley Jr.	3.50%
Valassis	3.59%
J.M. Smucker	3.64%