```sql
CREATE TABLE DEPT
    (DEPTNO INT  ,
     DNAME VARCHAR(14),
     LOC VARCHAR(13) );

INSERT INTO DEPT VALUES (10, 'ACCOUNTING', 'NEW YORK');
INSERT INTO DEPT VALUES (20, 'RESEARCH',   'DALLAS');
INSERT INTO DEPT VALUES (30, 'SALES',      'CHICAGO');
INSERT INTO DEPT VALUES (40, 'OPERATIONS', 'BOSTON');

CREATE TABLE EMP
    (EMPNO INT ,
     ENAME VARCHAR(10),
     JOB VARCHAR(9),
     MGR INT,
     HIREDATE DATE,
     SAL MONEY,
     COMM MONEY,
     DEPTNO INT );

INSERT INTO EMP VALUES
    (7369, 'SMITH',  'CLERK',    7902,
    '1981-12-05',   800, NULL, 20);
INSERT INTO EMP VALUES
    (7499, 'ALLEN',  'SALESMAN', 7698,
    '1981-12-05', 1600,  300, 30);
INSERT INTO EMP VALUES
    (7521, 'WARD',   'SALESMAN',  7698,
    '1981-12-05',  1250,  500, 30);
INSERT INTO EMP VALUES
    (7566, 'JONES',  'MANAGER',   7839,
    '1981-12-05',   2975, NULL, 20);
INSERT INTO EMP VALUES
    (7654, 'MARTIN', 'SALESMAN',  7698,
    '1981-12-05',  1250, 1400, 30);
INSERT INTO EMP VALUES
    (7698, 'BLAKE',  'MANAGER',   7839,
    '1981-12-05',   2850, NULL, 30);
INSERT INTO EMP VALUES
    (7782, 'CLARK',  'MANAGER',   7839,
    '1981-12-05',   2450, NULL, 10);
INSERT INTO EMP VALUES
    (7788, 'SCOTT',  'ANALYST',   7566,
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      '1981-12-05',  3000, NULL, 20);
INSERT INTO EMP VALUES
      (7839, 'KING',   'PRESIDENT', NULL,
      '1981-12-05',  5000, NULL, 10);
INSERT INTO EMP VALUES
      (7844, 'TURNER', 'SALESMAN',  7698,
      '1981-12-05',   1500,    0, 30);
INSERT INTO EMP VALUES
      (7876, 'ADAMS',  'CLERK',     7788,
      '1981-12-05', 1100, NULL, 20);
INSERT INTO EMP VALUES
      (7900, 'JAMES',  'CLERK',     7698,
      '1981-12-05',   950, NULL, 30);
INSERT INTO EMP VALUES
      (7902, 'FORD',   'ANALYST',   7566,
      '1981-12-05',  3000, NULL, 20);
INSERT INTO EMP VALUES
      (7934, 'MILLER', 'CLERK',     7782,
      '1981-12-05',  1300, NULL, 40);

CREATE TABLE SALGRADE
      (GRADE INT,
       LOSAL MONEY,
       HISAL MONEY);

INSERT INTO SALGRADE VALUES (1,  700, 1200);
INSERT INTO SALGRADE VALUES (2, 1201, 1400);
INSERT INTO SALGRADE VALUES (3, 1401, 2000);
INSERT INTO SALGRADE VALUES (4, 2001, 3000);
INSERT INTO SALGRADE VALUES (5, 3001, 9999);
```