









PAS, Inc., the source for construction industry salary and benefit benchmark data and CICPAC, the CPAs who know construction have developed this packet of the most comprehensive pay data available in the construction industry. The packet includes the following positions:

- 1. Senior Project Manager
- 2. Senior Estimator
- 3. Controller

The 2020 Executive Compensation Survey for Contractors and the Construction Management Staff Salary Survey was utilized to pull this data together. Visit <u>www.pas1.com</u> for the most up-to-date compensation data and many more positions in the industry.

To order a more comprehensive report for your use, contact Jeff Robinson at (800) 553-4655 or order@pas1.com.

Any additional information or questions, contact:

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### **ABOUT THE SURVEY**

The survey results have been summarized using a variety of categories and sub-breakdowns in order to provide a multidimensional look at the salaries paid for three chosen positions. It is important that as you evaluate the survey information, you do not take any one variable by itself. Look at the three or four categories that would best apply to your situation for each position. We suggest starting with the Total Revenue category for your base sort.

In matching your positions with the survey positions, use the position description (not the title) to determine the best fit with your company. If the content of the survey position description represents the majority of the functions performed by your incumbent, then there probably is a match. It may be necessary to look at two survey positions to test your compensation levels against the survey. For example, a Project Manager may also perform Senior Estimator functions on a regular basis. Therefore, you need to consider the importance of each of these functions in evaluating the survey data.

It is important to consider the information as a general indicator of the compensation practices in the construction industry. Factors not covered by the survey such as your company's organizational structure, economic conditions of your area, and the like need to be considered in evaluating the survey data and how it applies to you. Remember, you cannot take any one number from the survey and use it exclusively. You must temper the survey information to meet the uniqueness of your company.

Also, compensation directly related to the profitability of a company such as bonus will vary from survey to survey. Again, it is important to view this information as a general indicator of what other organization's practices include.

To begin your review, we suggest comparing your company data with the national summary of all firms in the survey. In all likelihood, your company's compensation data will either be higher or lower than the average and median figures shown in the survey. From this point we suggest that you begin analyzing the various sub-breakdowns and categories of the compensation data which relate to your firm's demographic profile and unique needs.

#### **ABOUT THE SURVEY** (continued)

**General Information:** All numbers shown are **base salary** unless identified as "Bonus Amount", "Total Compensation - Bonus", "Total Compensation - All", or columns identified as "Average Total Compensation".

**Base Salary:** Base salary of all companies reporting for a particular position. Does not include bonus, incentive, cash profit sharing, or additional forms of extra compensation.

Base Salary - No Bonus: Base salary of those companies that did not give additional cash compensation such as bonus.

Base Salary - Bonus: Base salary of those firms which give a bonus, incentive, or cash profit sharing.

**Bonus Amount:** The amount of additional cash compensation provided in the form of a bonus, incentive, or cash profit sharing. Does not include deferred compensation or overtime payments.

**Total Compensation - Bonus:** Base salary plus any bonus, incentive, or cash profit sharing for only those companies which provide additional compensation.

**Total Compensation - All:** Base salary plus any additional compensation for all companies reporting for a particular position. This includes all companies regardless of whether or not they paid a bonus.

**15th Percentile:** Value within the sample which is higher than 15% and lower than 85% of the rates reported.

25th Percentile: Value within the sample which is higher than 25% and lower than 75% of the rates reported.

**50th Percentile:** Value within the sample which is higher (Median) than 50% and lower than 50% of the rates reported.

**75th Percentile:** Value within the sample which is higher than 75% and lower than 25% of the rates reported.

**85th Percentile:** Value within the sample which is higher than 85% and lower than 15% of the rates reported.

**Average:** The sum of the average rate reported by each company divided by the number of companies in the sample.

**Weighted Average:** The average salary reported by each firm multiplied by the number of employees in the position which is then totaled and divided by the total number of employees.

Percent of CEO: Using average rates reported, this is the percent of the current position as compared to the President - CEO classification.

Average of Top Three: The average of the highest three numbers reported in a given row.

Asterisk (\*): Insufficient data reported to provide any useful analysis.

# SENIOR PROJECT MANAGER (Management Position)









Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### DESCRIPTION:

Highest level project manager responsible for overall direction of the largest revenue projects of the company. Establishes project objectives and policies, maintains liaison with prime client contracts, and monitors construction and financial activities through on-site PM's or construction managers. Position normally requires a minimum of fifteen years of project management experience.

ALL FIRMS											
					MEDIAN						
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH			
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE			
BASE SALARY	238	1,508	111,010	117,959	130,000	133,313	145,500	157,423			
BASE SAL - NO BONUS	81	542	115,000	119,896	134,760	138,807	154,164	170,000			
BASE SAL - BONUS	157	966	109,500	117,300	128,900	130,478	140,033	150,000			
BONUS AMOUNT	157	966	8,000	11,620	19,000	27,115	30,393	41,500			
TOTAL COMP - BONUS	157	966	124,200	134,375	150,017	157,593	173,538	188,845			
TOTAL COMP - ALL	238	1,508	119,948	126,759	145,502	151,199	168,427	181,497			

TYPE OF CONSTRUCTION PERFORMED	NUMBER OF EMPLOYEES	AVERAGE TOTAL COMP	AVERAGE	WEIGHTED AVERAGE	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE
BUILDING	1,040	144,858	128,809	134,423	116,175	128,000	138,690
HIGHWAY	348	155,236	136,569	143,620	119,616	133,843	148,645
HEAVY	559	159,494	140,668	153,628	119,900	137,240	154,582
INDUSTRIAL	843	149,228	132,485	142,946	117,811	129,325	143,000
MUNICIPAL UTIL.	322	154,649	130,655	138,401	117,565	124,827	141,169
RESIDENTIAL	241	167,907	136,682	134,356	117,090	132,355	152,500

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### **DESCRIPTION:**

Highest level project manager responsible for overall direction of the largest revenue projects of the company. Establishes project objectives and policies, maintains liaison with prime client contracts, and monitors construction and financial activities through on-site PM's or construction managers. Position normally requires a minimum of fifteen years of project management experience.

<b>REVENUE SIZE: UP TO 5 N</b>	REVENUE SIZE: UP TO 5 MILLION											
					MEDIAN							
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH				
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE				
BASE SALARY	5	6	* * *	***	***	99,608	***	***				
BASE SAL - NO BONUS	***	***	***	***	***	***	***	***				
BASE SAL - BONUS	4	5	***	***	***	102,150	***	***				
BONUS AMOUNT	4	5	***	***	***	24,750	***	***				
TOTAL COMP - BONUS	4	5	***	***	***	126,900	***	***				
TOTAL COMP - ALL	5	6	***	***	***	119,408	***	***				

REVENUE SIZE: 5 TO 25 M	REVENUE SIZE: 5 TO 25 MILLION											
					MEDIAN							
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH				
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE				
BASE SAL - BONUS	23	45	100,860	105,000	115,000	120,941	137,000	141,600				
BONUS AMOUNT	23	45	8,560	10,000	15,440	31,871	35,000	60,000				
TOTAL COMP - BONUS	23	45	112,120	115,240	136,800	152,811	177,811	231,000				
TOTAL COMP - ALL	33	69	107,121	115,000	130,000	144,295	155,000	185,000				

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### **DESCRIPTION:**

Highest level project manager responsible for overall direction of the largest revenue projects of the company. Establishes project objectives and policies, maintains liaison with prime client contracts, and monitors construction and financial activities through on-site PM's or construction managers. Position normally requires a minimum of fifteen years of project management experience.

REVENUE SIZE: 25 TO 100 MILLION											
					MEDIAN						
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH			
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE			
BASE SAL - BONUS	50	139	111,100	116,340	125,663	129,123	138,110	148,751			
BONUS AMOUNT	50	139	6,335	9,300	15,000	25,106	28,150	39,000			
TOTAL COMP - BONUS	50	139	124,175	133,621	146,759	154,229	168,808	184,905			
TOTAL COMP - ALL	77	224	118,700	122,800	140,041	145,519	156,000	173,720			

REVENUE SIZE: 100 TO 250	REVENUE SIZE: 100 TO 250 MILLION											
					MEDIAN							
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH				
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE				
BASE SAL - BONUS	40	202	117,704	123,008	130,724	133,322	141,951	156,923				
BONUS AMOUNT	40	202	7,066	13,257	24,441	27,313	30,523	41,814				
TOTAL COMP - BONUS	40	202	134,900	141,520	153,693	160,634	176,364	187,423				
TOTAL COMP - ALL	61	315	123,889	134,050	146,000	151,113	161,800	184,080				

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### DESCRIPTION:

Highest level project manager responsible for overall direction of the largest revenue projects of the company. Establishes project objectives and policies, maintains liaison with prime client contracts, and monitors construction and financial activities through on-site PM's or construction managers. Position normally requires a minimum of fifteen years of project management experience.

REVENUE SIZE: 250 TO 500 MILLION											
		NUMBER			MEDIAN						
	NUMBER	OF	15TH	25TH	50TH		75TH	85TH			
	OF FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE			
BASE SAL - BONUS	23	186	115,000	118,500	128,900	130,145	142,106	144,160			
BONUS AMOUNT	23	186	9,200	11,620	15,000	22,072	25,700	35,879			
TOTAL COMP - BONUS	23	186	124,200	131,964	148,787	152,217	169,500	173,325			
TOTAL COMP - ALL	34	272	122,817	132,048	147,044	149,893	165,467	171,663			

#### **REVENUE SIZE: OVER 500 MILLION**

		NUMBER			MEDIAN			
	NUMBER	OF	15TH	25TH	50TH		75TH	85TH
	OF FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SAL - BONUS	17	389	128,000	133,118	142,479	147,794	165,500	174,678
BONUS AMOUNT	17	389	14,300	15,800	24,400	33,501	37,480	76,222
TOTAL COMP - BONUS	17	389	152,400	154,955	173,538	181,295	198,373	210,326
TOTAL COMP - ALL	28	622	153,251	157,987	174,897	182,410	194,166	212,568

# **SENIOR ESTIMATOR** (Management Position)









Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### SENIOR ESTIMATOR

#### **DESCRIPTION:**

Prepares and/or coordinates preparation of full estimates on large and complex work. Provides complete conceptual and final estimating input on complex CM work or complete total bid price for GC work. Deals with owners, A/E's, and contractors to resolve technical matters during negotiation and contract execution. May supervise junior staff members. Position normally requires 6-8 years of construction estimating experience.

#### ALL FIRMS MEDIAN NUMBER OF NUMBER OF 25TH 50TH 75TH 85TH 15TH FIRMS PERCENTILE PERCENTILE AVERAGE PERCENTILE **EMPLOYEES** PERCENTILE PERCENTILE **BASE SALARY** 209 790 96,900 133,017 90,000 109,113 111,305 123,500 76 270 86,774 132,734 **BASE SAL - NO BONUS** 97,466 113,125 111,427 124,919 **BASE SAL - BONUS** 133 520 90,001 96,888 108,436 133,017 111,235 121,800 **BONUS AMOUNT** 133 520 5,500 6,846 11,000 16,939 20,697 30,000 TOTAL COMP - BONUS 133 520 98,218 109,000 124,542 128,174 145,000 156,716 790 TOTAL COMP - ALL 209 95,035 103,051 118,875 122,084 138,000 148,512

TYPE OF							
CONSTRUCTION	NUMBER OF	AVERAGE		WEIGHTED	25TH	50TH	75TH
PERFORMED	EMPLOYEES	TOTAL COMP	AVERAGE	AVERAGE	PERCENTILE	PERCENTILE	PERCENTILE
BUILDING	540	118,692	108,864	112,079	95,000	107,300	120,000
HIGHWAY	179	123,475	112,251	117,269	100,069	110,000	123,063
HEAVY	276	129,783	117,014	121,974	100,069	113,500	129,615
INDUSTRIAL	458	118,025	109,509	113,681	95,035	108,412	122,200
MUNICIPAL UTIL.	166	117,444	106,304	109,811	94,536	101,576	115,416
RESIDENTIAL	86	112,242	100,880	102,683	82,565	100,000	116,500

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### SENIOR ESTIMATOR

#### **DESCRIPTION:**

Prepares and/or coordinates preparation of full estimates on large and complex work. Provides complete conceptual and final estimating input on complex CM work or complete total bid price for GC work. Deals with owners, A/E's, and contractors to resolve technical matters during negotiation and contract execution. May supervise junior staff members. Position normally requires 6-8 years of construction estimating experience.

REVENUE SIZE: UP TO 5 MILLION											
					MEDIAN						
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH			
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE			
BASE SAL - BONUS	4	4	***	***	***	88,250	***	***			
BONUS AMOUNT	4	4	***	***	***	22,000	***	***			
TOTAL COMP - BONUS	4	4	***	***	***	110,250	***	***			
TOTAL COMP - ALL	6	6	* * *	* * *	* * *	109,000	* * *	***			

#### **REVENUE SIZE: 5 TO 25 MILLION**

					MEDIAN			
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SAL - BONUS	16	26	77,086	84,250	94,094	97,427	115,000	120,190
BONUS AMOUNT	16	26	6,625	8,000	13,000	20,809	24,500	46,803
TOTAL COMP - BONUS	16	26	85,086	94,858	108,344	118,236	145,190	153,874
TOTAL COMP - ALL	25	37	85,000	94,000	108,151	113,831	132,000	145,380

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### SENIOR ESTIMATOR

#### **DESCRIPTION:**

Prepares and/or coordinates preparation of full estimates on large and complex work. Provides complete conceptual and final estimating input on complex CM work or complete total bid price for GC work. Deals with owners, A/E's, and contractors to resolve technical matters during negotiation and contract execution. May supervise junior staff members. Position normally requires 6-8 years of construction estimating experience.

<b>REVENUE SIZE: 25 TO 10</b>	REVENUE SIZE: 25 TO 100 MILLION											
					MEDIAN							
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH				
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE				
BASE SAL - BONUS	41	81	89,350	92,000	105,000	106,355	116,250	128,003				
BONUS AMOUNT	41	81	2,550	5,500	10,000	14,755	17,367	30,000				
TOTAL COMP - BONUS	41	81	98,218	106,585	115,535	121,110	135,430	149,350				
TOTAL COMP - ALL	69	131	93,000	97,900	109,250	112,533	121,524	139,016				

					MEDIAN			
	NUMBER OF	NUMBER OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SAL - BONUS	36	77	97,105	103,538	118,027	120,111	132,485	145,136
BONUS AMOUNT	36	77	5,750	8,750	15,000	18,780	26,173	31,584
TOTAL COMP - BONUS	36	77	106,322	120,204	135,500	138,891	150,960	166,882
TOTAL COMP - ALL	53	126	99,052	107,643	124,542	130,142	145,800	156,716

#### SENIOR ESTIMATOR

DESCRIPTION:

Prepares and/or coordinates preparation of full estimates on large and complex work. Provides complete conceptual and final estimating input on complex CM work or complete total bid price for GC work. Deals with owners, A/E's, and contractors to resolve technical matters during negotiation and contract execution. May supervise junior staff members. Position normally requires 6-8 years of construction estimating experience.

REVENUE SIZE: 250 TO 5	REVENUE SIZE: 250 TO 500 MILLION											
		NUMBER			MEDIAN							
	NUMBER	OF	15TH	25TH	50TH		75TH	85TH				
	OF FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE				
BASE SAL - BONUS	20	96	97,437	102,778	108,751	114,572	128,000	143,672				
BONUS AMOUNT	20	96	5,019	7,333	9,750	13,985	17,249	33,060				
TOTAL COMP - BONUS	20	96	104,970	112,000	122,766	128,558	140,000	163,471				
TOTAL COMP - ALL	30	146	109,401	113,375	122,032	128,987	140,500	150,968				

REVENUE SIZE: OVER 50	REVENUE SIZE: OVER 500 MILLION											
		NUMBER			MEDIAN							
	NUMBER	OF	15TH	25TH	50TH		75TH	85TH				
	OF FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE				
BASE SAL - BONUS	16	236	96,245	107,543	116,919	119,153	130,666	143,754				
BONUS AMOUNT	16	236	6,444	8,382	13,804	16,945	17,584	33,123				
TOTAL COMP - BONUS	16	236	109,169	116,218	132,774	136,098	157,967	171,276				
TOTAL COMP - ALL	26	344	112,127	118,302	132,734	133,994	144,302	169,559				

# **CONTROLLER** (Executive Position)









Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

### CONTROLLER

DESCRIPTION:

Provides direction for the entire range of financial activity of a smaller company or a major segment of the financial/accounting functions of a medium to large firm.

ALL FIRMS											
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	PERCENT OF CEO				
BASE SALARY	148	175	100,000	121,800	124,986	144,187	40.00%				
BASE SAL - NO BONUS	25	27	100,500	112,420	117,119	131,250	41.00%				
BASE SAL - BONUS	123	148	99,460	127,190	126,585	147,430	39.00%				
BONUS AMOUNT	123	148	12,000	20,000	32,083	36,250	10.70%				
TOTAL COMP - BONUS	123	148	121,786	151,408	158,668	182,750	25.40%				
TOTAL COMP - ALL	148	175	113,645	141,825	151,649	171,950	29.00%				

TYPE OF							
CONSTRUCTION	NUMBER OF	AVERAGE	25TH	MEDIAN 50TH	AVERAGE BASE	75TH	PERCENT OF
PERFORMED	EXECUTIVES	TOTAL COMP	PERCENTILE	PERCENTILE	SALARY	PERCENTILE	CEO
BUILDING	132	154,072	99,010	125,000	124,721	144,825	39.30%
HIGHWAY	46	152,611	98,600	123,800	126,569	153,975	43.10%
HEAVY	54	158,011	102,750	135,006	131,527	153,975	41.00%
INDUSTRIAL	84	151,113	107,082	127,901	127,701	145,638	37.30%
MUNICIPAL	31	154,390	102,923	132,500	129,853	152,919	43.60%
OTHER	15	141,186	102,882	120,650	127,041	141,199	38.40%

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### CONTROLLER

**DESCRIPTION:** 

Provides direction for the entire range of financial activity of a smaller company or a major segment of the financial/accounting functions of a medium to large firm.

REVENUE SIZE: UP TO 5 MILLION									
				MEDIAN					
	NUMBER OF	NUMBER OF	25TH	50TH		75TH	AVERAGE OF		
	FIRMS	EXECUTIVES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	TOP THREE		
BASE SALARY	2	2	***	***	76,100	***	***		
BASE SAL - NO BONUS	***	***	***	***	***	***	***		
BASE SAL - BONUS	2	2	***	***	76,100	***	***		
BONUS AMOUNT	2	2	***	***	12,750	***	***		
TOTAL COMP - BONUS	2	2	***	***	88,850	***	***		
TOTAL COMP - ALL	2	2	***	***	88,850	***	***		

REVENUE SIZE: 5 TO 25 MI	REVENUE SIZE: 5 TO 25 MILLION										
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE				
BASE SALARY	20	20	90,450	97,100	94,504	104,030	113,960				
BASE SAL - NO BONUS	5	5	***	***	93,040	***	***				
BASE SAL - BONUS	15	15	90,450	98,140	94,992	104,885	118,893				
BONUS AMOUNT	15	15	6,500	14,526	12,540	17,000	27,667				
TOTAL COMP - BONUS	15	15	96,400	111,200	107,532	124,121	137,473				
TOTAL COMP - ALL	20	20	93,950	107,648	103,909	116,630	133,367				

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### CONTROLLER

DESCRIPTION:

Provides direction for the entire range of financial activity of a smaller company or a major segment of the financial/accounting functions of a medium to large firm.

REVENUE SIZE: 25 TO 100 M	REVENUE SIZE: 25 TO 100 MILLION										
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE				
BASE SALARY	40	42	97,210	113,512	114,466	128,900	159,267				
BASE SAL - NO BONUS	10	10	100,500	112,775	109,677	115,480	118,653				
BASE SAL - BONUS	30	32	94,250	115,363	116,062	138,560	159,267				
BONUS AMOUNT	30	32	10,000	17,500	25,230	31,813	93,200				
TOTAL COMP - BONUS	30	32	115,700	135,672	141,292	166,300	232,808				
TOTAL COMP - ALL	40	42	110,700	122,850	133,389	153,262	232,808				

#### **REVENUE SIZE: 100 TO 250 MILLION**

	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SALARY	36	39	113,616	133,385	133,182	147,430	188,883
BASE SAL - NO BONUS	5	6	***	***	129,125	***	***
BASE SAL - BONUS	31	33	113,808	137,450	133,837	147,430	192,650
BONUS AMOUNT	31	33	9,750	22,000	43,912	33,500	270,000
TOTAL COMP - BONUS	31	33	136,193	155,450	177,748	188,675	365,576
TOTAL COMP - ALL	36	39	135,367	152,975	170,995	177,200	360,073

Prepared for you by: CICPAC, PAS, Inc. and Calvetti Ferguson

#### CONTROLLER

DESCRIPTION:

Provides direction for the entire range of financial activity of a smaller company or a major segment of the financial/accounting functions of a medium to large firm.

REVENUE SIZE: 250 TO 500 MIL	LION						
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SALARY	30	39	111,000	135,998	132,022	152,079	172,067
BASE SAL - NO BONUS	4	5	***	***	122,593	***	***
BASE SAL - BONUS	26	34	114,150	135,998	133,473	154,225	172,067
BONUS AMOUNT	26	34	16,700	29,250	35,314	50,925	86,108
TOTAL COMP - BONUS	26	34	138,200	166,498	168,787	201,087	238,015
TOTAL COMP - ALL	30	39	132,700	156,730	162,628	194,063	238,015

REVENUE SIZE: OVER 500 MILLION								
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE	
BASE SALARY	20	33	129,535	155,344	156,090	180,370	213,500	
BASE SAL - NO BONUS	1	1	***	***	230,000	***	***	
BASE SAL - BONUS	19	32	129,535	155,344	152,200	180,370	208,000	
BONUS AMOUNT	19	32	18,625	36,125	36,643	56,289	91,707	
TOTAL COMP - BONUS	19	32	163,484	191,500	188,843	221,500	263,617	
TOTAL COMP - ALL	20	33	163,484	191,500	190,901	221,500	249,806	

CCOCCACE CONSTRUCTION CONSTRUCTION INDUSTRY CPAS / CONSULTANTS Association (CICPAC) is a network of 75+ national accounting firms who serve over 11,000 construction companies. With vast knowledge, respectable histories and high quality financial and consulting service teams, we are the CPAs who know construction! Since 1989, CICPAC members have been recognized for the outstanding contributions to the construction industry, as well as the communities in	PAS provides wage and salary data on over 200 positions in the construction industry. PAS also publishes <i>Contractors</i> <i>Compensation Quarterly</i> . It summarizes the five major surveys PAS conducts each year as they relate to national and industry trends. First published in 1993, CCQ analyzes the industry's historical trends in compensation and benefits for executives, staff professionals and non-union craft personnel. CCQ is an informative and useful publication for maintaining	<text><text><text></text></text></text>
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