



2022

# CONSTRUCTION COMPENSATION

Report (2021 financial data)

Prepared for you by:



**PAS, Inc.**



Calvetti Ferguson

*Advising beyond accounting*



**PAS, Inc.**



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 2021 Executive Compensation Survey for Contractors and the Construction Management Staff Salary Survey was utilized to pull this data together. Visit [www.pas1.com](http://www.pas1.com) 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](mailto:order@pas1.com).

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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:



**PAS, Inc.**



Calveti Ferguson

*Advising beyond accounting*

**SENIOR PROJECT MANAGER**

**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>ALL FIRMS</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	248	1,702	111,098	118,453	130,400	135,085	148,401	161,573
BASE SAL - NO BONUS	79	547	109,601	116,639	129,855	136,006	149,300	164,668
BASE SAL - BONUS	169	1,155	112,000	119,000	130,849	134,654	147,500	160,925
BONUS AMOUNT	169	1,155	8,415	11,326	21,000	27,494	33,929	42,000
TOTAL COMP - BONUS	169	1,155	128,040	132,764	155,600	162,148	183,118	197,970
TOTAL COMP - ALL	248	1,702	121,080	128,171	147,086	153,820	174,147	191,202

<b>TYPE OF CONSTRUCTION PERFORMED</b>							
	<b>NUMBER OF EMPLOYEES</b>	<b>AVERAGE TOTAL COMP</b>	<b>AVERAGE</b>	<b>WEIGHTED AVERAGE</b>	<b>25TH PERCENTILE</b>	<b>50TH PERCENTILE</b>	<b>75TH PERCENTILE</b>
BUILDING	1,331	149,585	131,103	136,442	117,510	127,500	142,037
HIGHWAY	388	157,199	139,581	142,599	121,925	133,975	151,721
HEAVY	702	166,775	147,473	154,477	129,000	145,000	168,000
INDUSTRIAL	1,078	151,852	133,860	142,718	118,730	130,673	143,952
MUNICIPAL UTIL.	427	156,594	136,088	143,246	120,417	131,125	149,791
RESIDENTIAL	309	160,224	136,701	130,267	122,039	128,934	150,000



**SENIOR PROJECT MANAGER**

<b>REVENUE SIZE: UP TO 5 MILLION</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	2	2	***	***	***	97,495	***	***
BASE SAL - NO BONUS	2	2	***	***	***	97,495	***	***
BASE SAL - BONUS	***	***	***	***	***	***	***	***
BONUS AMOUNT	***	***	***	***	***	***	***	***
TOTAL COMP - BONUS	***	***	***	***	***	***	***	***
TOTAL COMP - ALL	2	2	***	***	***	97,495	***	***

<b>REVENUE SIZE: 5 TO 25 MILLION</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	20	55	98,675	105,380	111,650	117,380	132,352	144,020
BASE SAL - NO BONUS	8	30	***	101,413	117,928	119,012	134,925	***
BASE SAL - BONUS	12	25	***	105,750	111,650	116,293	121,750	***
BONUS AMOUNT	12	25	***	6,663	15,000	30,143	45,200	***
TOTAL COMP - BONUS	12	25	***	116,043	128,500	146,436	173,350	***
TOTAL COMP - ALL	20	55	98,675	107,000	128,178	135,466	140,020	187,000

**SENIOR PROJECT MANAGER**

<b>REVENUE SIZE: 25 TO 100 MILLION</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	71	199	107,903	113,250	124,000	131,430	147,500	159,000
BASE SAL - NO BONUS	22	65	108,272	111,625	124,422	128,269	143,739	150,000
BASE SAL - BONUS	49	134	106,875	116,983	124,000	132,849	148,601	161,176
BONUS AMOUNT	49	134	8,190	10,000	20,000	31,430	35,000	45,000
TOTAL COMP - BONUS	49	134	124,147	129,500	150,008	164,278	192,100	211,160
TOTAL COMP - ALL	71	199	114,380	123,000	141,952	153,121	167,796	198,000

<b>REVENUE SIZE: 100 TO 250 MILLION</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	68	325	112,078	117,384	129,915	132,263	142,601	156,999
BASE SAL - NO BONUS	20	79	109,251	114,587	120,200	130,488	142,130	169,090
BASE SAL - BONUS	48	246	113,772	120,000	130,732	133,003	142,601	154,942
BONUS AMOUNT	48	246	7,813	13,855	24,373	25,853	35,000	42,960
TOTAL COMP - BONUS	48	246	130,543	138,724	155,739	158,856	174,566	191,452
TOTAL COMP - ALL	68	325	118,260	130,287	146,812	150,512	170,452	186,299



**SENIOR PROJECT MANAGER**

<b>REVENUE SIZE: 250 TO 500 MILLION</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	39	290	119,740	123,478	130,673	137,137	143,850	160,925
BASE SAL - NO BONUS	12	112	***	124,024	136,006	141,124	151,898	***
BASE SAL - BONUS	27	178	116,534	121,850	129,000	135,365	142,615	160,925
BONUS AMOUNT	27	178	8,735	11,430	18,900	21,521	32,480	35,533
TOTAL COMP - BONUS	27	178	128,155	139,580	155,600	156,886	178,000	181,204
TOTAL COMP - ALL	39	290	124,584	128,415	145,328	152,036	166,480	178,500

<b>REVENUE SIZE: OVER 500 MILLION</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	49	831	124,311	130,185	145,529	150,656	168,000	182,500
BASE SAL - NO BONUS	16	259	125,119	130,500	149,200	160,608	177,897	203,750
BASE SAL - BONUS	33	572	120,000	130,185	143,800	145,831	164,800	182,400
BONUS AMOUNT	33	572	9,263	10,373	22,483	27,961	32,900	38,300
TOTAL COMP - BONUS	33	572	138,000	154,200	162,517	173,792	195,330	204,440
TOTAL COMP - ALL	49	831	132,500	148,000	160,500	169,487	189,750	203,778

**SENIOR PROJECT MANAGER**

<b>REVENUE SIZE: 250 TO 500 MILLION</b>								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH 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

<b>REVENUE SIZE: OVER 500 MILLION</b>								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH 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:



**PAS, Inc.**



Calveti Ferguson  
*Advising beyond accounting*

**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>ALL FIRMS</b>								
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	215	855	91,907	98,800	114,000	115,388	127,400	138,795
BASE SAL - NO BONUS	66	232	91,153	98,106	111,738	113,644	126,295	138,017
BASE SAL - BONUS	149	623	92,718	99,987	114,250	116,161	128,500	139,000
BONUS AMOUNT	149	623	5,000	6,235	12,000	15,089	19,500	25,002
TOTAL COMP - BONUS	149	623	100,300	111,850	129,000	131,249	145,538	160,000
TOTAL COMP - ALL	215	855	96,543	104,899	123,000	125,845	140,000	151,500

<b>TYPE OF CONSTRUCTION PERFORMED</b>							
	<b>NUMBER OF EMPLOYEES</b>	<b>AVERAGE TOTAL COMP</b>	<b>AVERAGE</b>	<b>WEIGHTED AVERAGE</b>	<b>25TH PERCENTILE</b>	<b>50TH PERCENTILE</b>	<b>75TH PERCENTILE</b>
BUILDING	567	124,306	113,476	115,591	97,806	113,019	124,068
HIGHWAY	176	131,525	120,643	127,188	104,014	119,700	134,430
HEAVY	345	134,257	122,368	122,919	105,904	121,400	135,215
INDUSTRIAL	571	123,587	112,901	115,551	97,345	113,019	124,562
MUNICIPAL UTIL.	192	128,241	114,694	110,646	97,700	113,350	127,000
RESIDENTIAL	97	115,102	105,509	106,480	91,000	105,000	116,000

**SENIOR ESTIMATOR**

**REVENUE SIZE: UP TO 5 MILLION**

	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	***	***	***	***	***	***	***	***
BASE SAL - NO BONUS	***	***	***	***	***	***	***	***
BASE SAL - BONUS	***	***	***	***	***	***	***	***
BONUS AMOUNT	***	***	***	***	***	***	***	***
TOTAL COMP - BONUS	***	***	***	***	***	***	***	***
TOTAL COMP - ALL	***	***	***	***	***	***	***	***

**REVENUE SIZE: 5 TO 25 MILLION**

	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	20	27	78,000	85,540	94,250	95,866	105,000	116,600
BASE SAL - NO BONUS	6	7	***	***	***	96,941	***	***
BASE SAL - BONUS	14	20	84,015	85,540	94,250	95,406	99,994	106,600
BONUS AMOUNT	14	20	3,450	3,825	6,875	9,969	17,109	21,000
TOTAL COMP - BONUS	14	20	88,400	90,015	100,725	105,375	121,800	129,400
TOTAL COMP - ALL	20	27	78,500	90,015	100,725	102,845	115,063	129,400

**SENIOR ESTIMATOR**

**REVENUE SIZE: 25 TO 100 MILLION**

	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	64	101	89,500	92,459	108,227	111,983	127,850	137,523
BASE SAL - NO BONUS	23	38	90,000	91,000	102,000	108,870	125,000	136,000
BASE SAL - BONUS	41	63	89,000	95,000	110,600	113,730	128,700	139,000
BONUS AMOUNT	41	63	3,125	4,883	11,500	12,064	15,750	20,000
TOTAL COMP - BONUS	41	63	95,450	102,734	123,000	125,794	142,624	151,186
TOTAL COMP - ALL	64	101	91,388	96,969	118,500	119,712	137,661	148,871

**REVENUE SIZE: 100 TO 250 MILLION**

	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EMPLOYEES</b>	<b>15TH PERCENTILE</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>85TH PERCENTILE</b>
BASE SALARY	57	168	102,373	106,329	117,053	118,901	127,000	134,430
BASE SAL - NO BONUS	17	46	102,373	104,014	113,350	117,050	119,372	133,337
BASE SAL - BONUS	40	122	98,713	106,860	118,235	119,689	127,950	137,770
BONUS AMOUNT	40	122	5,674	8,869	14,525	18,532	26,501	32,750
TOTAL COMP - BONUS	40	122	115,127	122,630	137,750	138,221	147,892	163,627
TOTAL COMP - ALL	57	168	106,329	116,500	127,188	131,906	145,000	158,756

SENIOR ESTIMATOR

**REVENUE SIZE: 250 TO 500 MILLION**

	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	31	104	97,189	105,000	120,603	121,232	135,000	143,000
BASE SAL - NO BONUS	8	33	***	102,260	118,492	115,229	124,863	***
BASE SAL - BONUS	23	71	97,189	105,214	121,000	123,321	141,094	147,254
BONUS AMOUNT	23	71	5,607	5,775	8,525	16,349	25,000	38,000
TOTAL COMP - BONUS	23	71	104,735	111,000	131,452	139,670	166,675	171,957
TOTAL COMP - ALL	31	104	102,796	110,475	126,590	133,362	150,350	167,427

**REVENUE SIZE: OVER 500 MILLION**

	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	43	455	100,854	105,000	119,700	120,666	138,461	141,335
BASE SAL - NO BONUS	12	108	***	113,685	127,049	125,268	139,156	***
BASE SAL - BONUS	31	347	97,700	103,160	119,600	118,885	130,665	146,490
BONUS AMOUNT	31	347	8,000	10,000	13,933	16,023	18,913	22,689
TOTAL COMP - BONUS	31	347	111,850	115,500	133,800	134,908	153,065	166,415
TOTAL COMP - ALL	43	455	110,939	115,500	131,600	132,218	140,507	157,777





# CONTROLLER

Executive Position

Prepared for you by:



Calveti Ferguson

*Advising beyond accounting*

**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.

<b>ALL FIRMS</b>							
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EXECUTIVES</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>PERCENT OF CEO</b>
BASE SALARY	154	176	108,732	123,594	126,447	140,650	40.00%
BASE SAL - NO BONUS	30	33	106,151	126,000	130,261	156,650	40.50%
BASE SAL - BONUS	124	143	108,732	123,100	125,524	138,382	40.00%
BONUS AMOUNT	124	143	13,000	21,375	29,194	37,834	11.20%
TOTAL COMP - BONUS	124	143	128,250	148,371	154,718	170,888	27.00%
TOTAL COMP - ALL	154	176	125,000	144,594	149,954	167,745	29.50%

<b>TYPE OF CONSTRUCTION PERFORMED</b>							
	<b>NUMBER OF EXECUTIVES</b>	<b>AVERAGE TOTAL COMP</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE BASE SALARY</b>	<b>75TH PERCENTILE</b>	<b>PERCENT OF CEO</b>
BUILDING	127	151,320	109,899	123,594	126,751	140,000	39.40%
HIGHWAY	40	157,326	111,430	124,600	129,371	148,500	39.60%
HEAVY	54	158,130	110,460	127,404	133,013	153,349	39.20%
INDUSTRIAL	82	155,078	110,000	126,241	129,716	146,250	40.30%
MUNICIPAL	44	143,169	105,564	122,949	120,328	137,691	36.90%
OTHER	17	155,162	103,538	122,652	126,164	142,512	44.30%

**CONTROLLER**

**REVENUE SIZE: UP TO 5 MILLION**

	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SALARY	2	2	***	***	69,430	***	***
BASE SAL - NO BONUS	2	2	***	***	69,430	***	***
BASE SAL - BONUS	0	0	***	***	***	***	***
BONUS AMOUNT	0	0	***	***	***	***	***
TOTAL COMP - BONUS	0	0	***	***	***	***	***
TOTAL COMP - ALL	2	2	***	***	69,430	***	***

**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	24	24	98,109	110,000	110,325	124,000	148,657
BASE SAL - NO BONUS	5	5	***	***	127,570	***	***
BASE SAL - BONUS	19	19	96,750	107,100	105,787	119,800	164,413
BONUS AMOUNT	19	19	8,000	12,490	11,410	15,000	27,000
TOTAL COMP - BONUS	19	19	103,150	124,141	117,197	134,800	175,809
TOTAL COMP - ALL	24	24	106,750	125,000	119,358	133,682	155,969

**CONTROLLER**

<b>REVENUE SIZE: 25 TO 100 MILLION</b>							
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EXECUTIVES</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>AVERAGE OF TOP THREE</b>
BASE SALARY	41	41	110,000	120,000	120,062	130,488	151,811
BASE SAL - NO BONUS	9	9	106,151	119,000	116,475	130,620	133,747
BASE SAL - BONUS	32	32	110,050	122,663	121,071	130,488	148,905
BONUS AMOUNT	32	32	10,750	19,300	24,031	32,286	71,667
TOTAL COMP - BONUS	32	32	129,000	140,366	145,102	156,641	206,066
TOTAL COMP - ALL	41	41	119,000	138,685	138,818	151,141	235,971

<b>REVENUE SIZE: 100 TO 250 MILLION</b>							
	<b>NUMBER OF FIRMS</b>	<b>NUMBER OF EXECUTIVES</b>	<b>25TH PERCENTILE</b>	<b>MEDIAN 50TH PERCENTILE</b>	<b>AVERAGE</b>	<b>75TH PERCENTILE</b>	<b>AVERAGE OF TOP THREE</b>
BASE SALARY	43	48	115,163	128,750	128,245	144,750	169,707
BASE SAL - NO BONUS	7	7	119,000	152,400	137,568	161,150	162,433
BASE SAL - BONUS	36	41	115,163	126,654	126,432	138,500	167,974
BONUS AMOUNT	36	41	18,800	27,754	33,608	43,000	95,422
TOTAL COMP - BONUS	36	41	135,825	157,000	160,041	176,485	253,688
TOTAL COMP - ALL	43	48	135,825	156,150	156,382	171,535	277,692

**CONTROLLER**

**REVENUE SIZE: 250 TO 500 MILLION**

	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SALARY	25	32	121,220	139,148	133,366	152,250	173,333
BASE SAL - NO BONUS	2	5	***	***	128,930	***	***
BASE SAL - BONUS	23	27	122,438	139,148	133,752	148,500	173,333
BONUS AMOUNT	23	27	21,375	32,500	39,607	55,000	97,248
TOTAL COMP - BONUS	23	27	152,663	169,800	173,359	193,816	238,333
TOTAL COMP - ALL	25	32	151,283	168,600	169,805	193,816	238,333

**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	19	29	128,988	150,300	153,415	183,125	239,733
BASE SAL - NO BONUS	5	5	***	***	172,400	***	***
BASE SAL - BONUS	14	24	109,031	135,250	146,635	183,125	214,033
BONUS AMOUNT	14	24	14,425	34,834	36,672	46,876	76,001
TOTAL COMP - BONUS	14	24	141,301	162,773	183,306	222,500	286,217
TOTAL COMP - ALL	19	29	143,383	162,773	180,436	221,625	332,333



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