



2019 COMPENSATION REPORT

Prepared for you by:





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 2018 Executive Compensation Survey for Contractors and the Construction Management Staff Salary Survey was utilized to pull this data together. Visit 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.

Any additional information or questions, contact:

CICPAC
Kathleen Baldwin
kbaldwin@cicpac.com
(850) 723-0372

Pas, Inc.
Jeff Robinson
jeff@pas1.com
(800) 553-4655

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:



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.

ALL FIRMS

	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	205	1,228	101,264	110,000	122,000	131,266	137,711	150,000
BASE SALARY - NO BONUS	73	503	104,000	110,011	124,000	142,075	140,000	160,000
BASE SALARY - BONUS	132	725	100,000	109,796	121,105	125,288	135,197	149,279
BONUS AMOUNT	132	725	8,000	10,286	21,200	30,536	32,524	45,772
TOTAL COMPENSATION - BONUS	132	725	118,879	125,000	143,783	155,824	173,430	198,715
TOTAL COMPENSATION - ALL	205	1,228	110,240	119,080	135,469	150,928	161,485	183,400
TYPE OF CONSTRUCTION PERFORMED	NUMBER	AVERAGE						
	OF	TOTAL		WEIGHTED	25TH	50TH	75TH	
	EMPLOYEES	COMP	AVERAGE	AVERAGE	PERCENTILE	PERCENTILE	PERCENTILE	
BUILDING	856	146,351	130,636	132,151	110,000	121,035	133,987	
HIGHWAY	315	141,674	124,532	131,528	110,000	122,075	132,787	
HEAVY	398	148,071	128,027	139,944	110,240	124,163	136,916	
INDUSTRIAL	618	142,341	126,044	143,144	108,150	119,500	136,000	
MUNICIPAL UTIL.	188	134,390	120,675	129,421	105,590	117,500	132,787	
RESIDENTIAL	123	166,875	130,427	126,907	102,003	121,000	154,600	

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.

REVENUE SIZE: UP TO 5 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	9	13	***	87,380	95,000	97,534	103,070	***
BASE SALARY - NO BONUS	4	4	***	***	***	99,518	***	***
BASE SALARY - BONUS	5	9	***	***	***	95,948	***	***
BONUS AMOUNT	5	9	***	***	***	13,730	***	***
TOTAL COMPENSATION - BONUS	5	9	***	***	***	109,678	***	***
TOTAL COMPENSATION - ALL	9	13	***	94,930	100,000	105,162	110,000	***
REVENUE SIZE: 5 TO 25 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	28	39	97,200	100,000	107,119	111,278	118,551	123,500
BASE SALARY - NO BONUS	11	18	***	104,000	111,000	116,321	122,000	***
BASE SALARY - BONUS	17	21	96,900	98,600	105,000	108,015	118,000	120,000
BONUS AMOUNT	17	21	6,580	8,000	15,000	26,037	30,000	40,000
TOTAL COMPENSATION - BONUS	17	21	107,500	118,999	125,000	134,052	132,202	176,000
TOTAL COMPENSATION - ALL	28	39	104,500	106,794	122,250	127,086	128,601	154,000

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.

REVENUE SIZE: 25 TO 100 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	71	240	100,000	105,000	117,240	133,287	130,500	142,500
BASE SALARY - NO BONUS	26	91	100,000	106,180	126,443	161,696	142,529	156,300
BASE SALARY - BONUS	45	149	100,000	103,974	113,811	116,873	123,120	129,592
BONUS AMOUNT	45	149	8,000	10,000	17,000	23,745	25,000	40,000
TOTAL COMPENSATION - BONUS	45	149	116,040	119,500	129,380	140,618	147,230	181,321
TOTAL COMPENSATION - ALL	71	240	108,331	118,208	129,380	148,336	144,900	162,600

REVENUE SIZE: 100 TO 250 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	39	193	113,600	116,500	123,814	128,716	132,787	142,550
BASE SALARY - NO BONUS	13	73	***	112,000	122,075	125,775	126,761	***
BASE SALARY - BONUS	26	120	115,021	117,250	125,981	130,187	134,169	155,946
BONUS AMOUNT	26	120	7,100	10,084	20,100	25,975	35,469	54,000
TOTAL COMPENSATION - BONUS	26	120	123,628	132,577	147,538	156,162	179,157	195,465
TOTAL COMPENSATION - ALL	39	193	118,542	122,075	137,000	146,033	166,005	187,600

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.

REVENUE SIZE: 250 TO 500 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	21	196	121,035	124,163	131,387	137,125	139,800	145,703
BASE SALARY - NO BONUS	10	114	***	120,472	131,750	138,618	141,845	***
BASE SALARY - BONUS	11	82	***	124,163	131,387	135,768	145,703	***
BONUS AMOUNT	11	82	***	8,173	25,412	24,558	32,587	***
TOTAL COMPENSATION - BONUS	11	82	***	143,566	155,100	160,326	181,147	***
TOTAL COMPENSATION - ALL	21	196	125,000	132,500	143,566	149,989	161,880	181,147

REVENUE SIZE: OVER 500 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	37	547	122,000	126,198	143,000	150,081	165,280	176,400
BASE SALARY - NO BONUS	9	203	***	128,384	160,650	163,170	173,480	***
BASE SALARY - BONUS	28	344	121,596	125,681	141,359	145,874	159,814	175,797
BONUS AMOUNT	28	344	18,781	24,899	31,240	53,765	45,772	86,290
TOTAL COMPENSATION - BONUS	28	344	147,016	150,460	168,345	199,639	211,418	268,645
TOTAL COMPENSATION - ALL	37	547	142,590	150,000	161,485	190,768	201,280	259,410



SENIOR ESTIMATOR (Management Position)

Prepared for you by:



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								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	184	664	81,850	87,758	100,156	102,534	115,002	125,073
BASE SALARY - NO BONUS	75	241	77,000	84,686	100,000	101,742	115,003	127,509
BASE SALARY - BONUS	109	423	83,000	89,370	100,200	103,078	115,000	122,972
BONUS AMOUNT	109	423	5,000	7,053	12,000	15,936	19,600	25,000
TOTAL COMPENSATION - BONUS	109	423	93,000	101,000	114,306	119,015	133,160	146,700
TOTAL COMPENSATION - ALL	184	664	83,663	93,100	110,000	111,974	128,214	137,920

TYPE OF CONSTRUCTION PERFORMED	NUMBER	AVERAGE					
	OF	TOTAL		WEIGHTED	25TH	50TH	75TH
	EMPLOYEES	COMP	AVERAGE	AVERAGE	PERCENTILE	PERCENTILE	PERCENTILE
BUILDING	456	111,293	101,467	104,726	88,166	100,000	113,160
HIGHWAY	179	107,960	98,881	106,773	85,250	94,664	116,026
HEAVY	217	117,313	104,830	112,736	90,233	105,378	119,070
INDUSTRIAL	374	107,391	99,288	107,810	84,700	95,800	112,000
MUNICIPAL UTIL.	81	99,315	93,961	104,868	84,300	90,000	105,200
RESIDENTIAL	55	100,176	93,778	93,423	75,829	87,607	109,650

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								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	13	17	***	69,000	75,000	78,161	88,570	***
BASE SALARY - NO BONUS	9	13	***	69,000	75,000	78,130	88,570	***
BASE SALARY - BONUS	4	4	***	***	***	78,231	***	***
BONUS AMOUNT	4	4	***	***	***	3,525	***	***
TOTAL COMPENSATION - BONUS	4	4	***	***	***	81,756	***	***
REVENUE SIZE: 5 TO 25 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	33	42	72,800	77,000	84,686	88,453	98,000	109,327
BASE SALARY - NO BONUS	17	19	75,000	81,900	84,686	91,315	99,520	110,000
BASE SALARY - BONUS	16	23	68,000	73,840	84,800	85,412	96,963	100,000
BONUS AMOUNT	16	23	3,250	5,000	7,750	10,010	10,000	22,300
TOTAL COMPENSATION - BONUS	16	23	74,740	78,150	90,750	95,422	108,213	124,324
TOTAL COMPENSATION - ALL	33	42	75,000	78,300	88,300	93,306	106,425	115,003

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: 25 TO 100 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	57	98	84,700	88,580	100,000	102,028	111,000	121,220
BASE SALARY - NO BONUS	20	33	83,610	88,672	99,843	103,039	113,200	129,245
BASE SALARY - BONUS	37	65	84,500	88,166	101,380	101,481	111,000	120,016
BONUS AMOUNT	37	65	6,061	9,500	13,000	17,055	16,800	25,000
TOTAL COMPENSATION - BONUS	37	65	96,000	101,017	114,306	118,536	128,972	145,000
TOTAL COMPENSATION - ALL	57	98	92,847	97,750	109,000	113,099	127,281	133,160

REVENUE SIZE: 100 TO 250 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	35	69	95,000	96,033	109,500	109,675	117,400	122,250
BASE SALARY - NO BONUS	13	31	***	100,383	112,521	107,842	114,813	***
BASE SALARY - BONUS	22	38	93,400	95,050	106,250	110,759	120,665	127,373
BONUS AMOUNT	22	38	4,250	6,142	15,137	17,053	24,500	25,169
TOTAL COMPENSATION - BONUS	22	38	100,223	107,300	116,000	127,812	148,152	165,800
TOTAL COMPENSATION - ALL	35	69	98,500	104,600	113,000	120,394	134,118	145,053

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 500 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	19	121	96,137	98,000	108,500	113,271	128,241	135,683
BASE SALARY - NO BONUS	8	45	***	106,867	112,423	114,854	127,875	***
BASE SALARY - BONUS	11	76	***	96,548	103,000	112,121	130,306	***
BONUS AMOUNT	11	76	***	8,333	15,500	17,252	19,250	***
TOTAL COMPENSATION - BONUS	11	76	***	108,600	118,500	129,373	155,000	***
TOTAL COMPENSATION - ALL	19	121	105,233	108,500	114,981	123,260	135,903	155,000

REVENUE SIZE: OVER 500 MILLION								
	NUMBER	NUMBER			MEDIAN			
	OF	OF	15TH	25TH	50TH		75TH	85TH
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	PERCENTILE
BASE SALARY	27	317	94,300	106,000	117,312	115,733	130,000	133,580
BASE SALARY - NO BONUS	8	100	***	116,329	126,672	124,199	131,879	***
BASE SALARY - BONUS	19	217	86,800	100,000	111,890	112,168	124,100	137,500
BONUS AMOUNT	19	217	8,263	10,000	15,530	19,308	28,272	38,000
TOTAL COMPENSATION - BONUS	19	217	103,800	118,070	129,112	131,475	146,385	169,630
TOTAL COMPENSATION - ALL	27	317	109,550	118,070	128,925	129,319	138,000	156,739



CONTROLLER (Executive Position)

Prepared for you by:



PAS, Inc.

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	NUMBER		MEDIAN			PERCENT
	OF	OF	25TH	50TH		75TH	OF
	FIRMS	EXECUTIVES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	CEO
BASE SALARY	138	162	94,000	117,200	117,884	134,568	39.90%
BASE SALARY - NO BONUS	33	33	87,250	108,135	111,457	134,068	38.40%
BASE SALARY - BONUS	105	129	94,500	118,122	119,904	139,970	40.30%
BONUS AMOUNT	105	129	11,975	18,325	27,233	35,295	9.80%
TOTAL COMPENSATION - BONUS	105	129	112,254	138,145	147,137	178,456	25.50%
TOTAL COMPENSATION - ALL	138	162	106,525	128,510	138,605	158,267	27.60%

TYPE OF CONSTRUCTION PERFORMED	NUMBER	AVERAGE		MEDIAN	AVERAGE		PERCENT
	OF	TOTAL	25TH	50TH	BASE	75TH	OF
	EXECUTIVES	COMP	PERCENTILE	PERCENTILE	SALARY	PERCENTILE	CEO
BUILDING	115	139,389	94,000	117,200	116,262	133,368	40.00%
HIGHWAY	42	150,478	94,436	122,500	126,380	154,800	44.10%
HEAVY	46	152,899	98,390	130,360	130,309	154,800	41.30%
INDUSTRIAL	57	151,979	104,521	126,250	128,343	145,770	42.10%
MUNICIPAL	24	165,914	105,250	136,925	136,555	159,067	43.30%
OTHER	16	146,230	103,981	114,600	128,056	150,000	39.00%

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							
	NUMBER	NUMBER		MEDIAN			AVERAGE
	OF	OF	25TH	50TH		75TH	OF
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	TOP THREE
BASE SALARY	3	3	***	***	69,607	***	***
BASE SALARY - NO BONUS	2	2	***	***	73,210	***	***
BASE SALARY - BONUS	1	1	***	***	62,400	***	***
BONUS AMOUNT	1	1	***	***	4,000	***	***
TOTAL COMPENSATION - BONUS	1	1	***	***	66,400	***	***
TOTAL COMPENSATION - ALL	3	3	***	***	70,940	***	***

REVENUE SIZE: 5 TO 25 MILLION							
	NUMBER	NUMBER		MEDIAN			AVERAGE
	OF	OF	25TH	50TH		75TH	OF
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	TOP THREE
BASE SALARY	15	15	78,983	91,000	91,963	109,450	122,500
BASE SALARY - NO BONUS	3	3	***	***	73,633	***	***
BASE SALARY - BONUS	12	12	81,683	96,140	96,545	109,450	117,500
BONUS AMOUNT	12	12	6,250	11,325	10,736	13,270	16,413
TOTAL COMPENSATION - BONUS	12	12	90,083	109,410	107,281	121,750	128,900
TOTAL COMPENSATION - ALL	15	15	84,000	101,070	100,552	121,750	133,617

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 MILLION							
	NUMBER	NUMBER		MEDIAN			AVERAGE
	OF	OF	25TH	50TH		75TH	OF
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	TOP THREE
BASE SALARY	56	63	92,500	101,960	109,175	120,000	191,740
BASE SALARY - NO BONUS	13	13	86,870	99,250	99,715	114,110	128,833
BASE SALARY - BONUS	43	50	93,000	105,250	112,035	120,647	207,819
BONUS AMOUNT	43	50	10,525	15,500	22,388	30,800	93,000
TOTAL COMPENSATION - BONUS	43	50	108,544	123,000	134,423	150,729	242,723
TOTAL COMPENSATION - ALL	56	63	102,500	117,315	126,366	138,645	238,307

REVENUE SIZE: 100 TO 250 MILLION							
	NUMBER	NUMBER		MEDIAN			AVERAGE
	OF	OF	25TH	50TH		75TH	OF
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	TOP THREE
BASE SALARY	30	32	105,275	123,900	125,889	141,500	185,333
BASE SALARY - NO BONUS	8	8	112,075	123,900	120,255	130,606	131,782
BASE SALARY - BONUS	22	24	101,000	124,497	127,938	145,700	185,333
BONUS AMOUNT	22	24	15,000	24,000	36,460	68,000	91,833
TOTAL COMPENSATION - BONUS	22	24	120,590	156,466	164,398	199,100	262,653
TOTAL COMPENSATION - ALL	30	32	116,600	133,773	152,627	190,520	262,653

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 MILLION							
	NUMBER	NUMBER		MEDIAN			AVERAGE
	OF	OF	25TH	50TH		75TH	OF
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	TOP THREE
BASE SALARY	20	25	124,500	133,800	134,908	145,170	162,349
BASE SAL - NO BONUS	5	5	***	***	137,324	***	***
BASE SAL - BONUS	15	20	120,917	136,770	134,103	147,737	173,941
BONUS AMOUNT	15	20	21,000	35,000	36,239	51,109	85,709
TOTAL COMPENSATION - BONUS	15	20	142,863	162,000	170,342	199,670	244,801
TOTAL COMPENSATION - ALL	20	25	137,500	149,800	162,087	182,487	229,349

REVENUE SIZE: OVER 500 MILLION							
	NUMBER	NUMBER		MEDIAN			AVERAGE
	OF	OF	25TH	50TH		75TH	OF
	FIRMS	EMPLOYEES	PERCENTILE	PERCENTILE	AVERAGE	PERCENTILE	TOP THREE
BASE SALARY	14	24	119,994	157,066	149,365	176,736	194,350
BASE SAL - NO BONUS	2	2	***	***	182,900	***	***
BASE SAL - BONUS	12	22	119,994	142,816	143,776	171,861	180,491
BONUS AMOUNT	12	22	25,404	34,445	34,851	42,550	52,663
TOTAL COMPENSATION - BONUS	12	22	155,583	175,877	178,627	207,966	219,294
TOTAL COMPENSATION - ALL	14	24	153,292	175,877	179,237	212,566	220,183

<p style="text-align: center;">ABOUT CICPAC</p> <p>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!</p> <p>Since 1989, CICPAC has driven engagement of our cohesive community of accounting firm members. Our members have been recognized for their outstanding contributions to the construction industry, as well as the communities in which they reside.</p>	<p style="text-align: center;">ABOUT PAS, INC.</p> <p>PAS provides wage and salary data on over 200 positions in the construction industry.</p> <p>PAS also publishes <i>Contractors 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 competitive wages and benefits.</p>
ANY ADDITIONAL INFORMATION OR QUESTIONS, CONTACT:	
<p>CICPAC Kathleen Baldwin kbaldwin@cicpac.com (850) 723-0372</p>	<p>Pas, Inc. Jeff Robinson jeff@pas1.com (800) 553-4655</p>