CONSTRUCTION COMPENSATION REPORT

Release date: February 2026

Prepared by:

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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 Senior Project Manager and Senior Estimator positions were pulled from the 2025 Construction / Construction Management Staff Salary Survey, and the Controller data was pulled from the 2026 Executive Compensation Survey for Contractors. 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:

Contact

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

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

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About the Survey

The survey results have been summarized using a variety of categories and sub-breakdowns 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. Likely, 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.

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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.

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MANAGEMENT POSITION

SENIOR PROJECT MANAGER

Senior Project Manager

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ALL FIRMS	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	286	1,969	$125,000	$131,815	$145,494	$148,816	$160,876	$175,055
BASE SAL - NO BONUS	74	369	$121,792	$134,683	$149,388	$153,244	$171,473	$186,850
BASE SAL - BONUS	212	1,600	$125,101	$130,515	$144,766	$147,270	$159,000	$169,692
BONUS AMOUNT	212	1,600	$10,000	$13,268	$22,475	$30,790	$34,488	$46,592
TOTAL COMP - BONUS	212	1,600	$143,875	$152,203	$169,625	$178,060	$193,083	$216,751
TOTAL COMP - ALL	286	1,969	$136,525	$146,938	$164,951	$171,639	$188,465	$206,820

TYPE OF CONSTRUCTION PERFORMED	NUMBER OF EMPLOYEES	AVERAGE TOTAL COMP	AVERAGE	WEIGHTED AVERAGE	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE
BUILDING	1,498	167,804	$145,285	$149,736	$130,000	$142,000	$156,125
HIGHWAY	541	187,973	$160,271	$160,050	$142,000	$156,570	$175,800
HEAVY	765	187,450	$159,828	$161,137	$142,199	$156,628	$172,665
INDUSTRIAL	1,020	171,117	$147,489	$152,494	$130,383	$144,216	$157,797
MUNICIPAL UTIL.	613	174,508	$152,675	$155,617	$135,620	$146,653	$162,531
RESIDENTIAL	274	166,190	$148,683	$156,245	$120,624	$148,353	$171,610

Senior Project Manager

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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	27	47	$104,260	$109,000	$127,629	$128,631	$140,000	$164,000
BASE SAL - NO BONUS	11	21	***	$108,960	$111,242	$128,003	$145,962	***
BASE SAL - BONUS	16	26	$98,480	$118,550	$128,815	$129,062	$137,670	$152,000
BONUS AMOUNT	16	26	$7,312	$13,318	$20,500	$20,938	$28,000	$31,000
TOTAL COMP - BONUS	16	26	$118,990	$136,116	$150,810	$149,999	$162,609	$176,000
TOTAL COMP - ALL	27	47	$108,960	$111,242	$145,325	$141,038	$162,000	$170,400

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Senior Project Manager

REVENUE SIZE: 25 TO 100 MILLION	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	90	240	$117,106	$125,093	$139,863	$143,688	$160,000	$173,750
BASE SAL - NO BONUS	22	56	$117,983	$125,775	$160,000	$155,463	$176,746	$192,857
BASE SAL - BONUS	68	184	$117,106	$125,093	$137,563	$139,878	$154,615	$162,666
BONUS AMOUNT	68	184	$10,000	$12,025	$18,775	$30,490	$31,277	$40,406
TOTAL COMP - BONUS	68	184	$133,551	$145,536	$160,428	$170,368	$180,486	$199,837
TOTAL COMP - ALL	90	240	$127,714	$140,883	$160,000	$166,724	$178,352	$197,452

REVENUE SIZE: 100 TO 250 MILLION	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	74	418	$128,518	$135,954	$145,271	$149,761	$159,540	$170,168
BASE SAL - NO BONUS	21	135	$135,018	$137,258	$149,400	$153,473	$167,002	$170,445
BASE SAL - BONUS	53	283	$127,500	$136,307	$144,432	$148,290	$157,627	$167,700
BONUS AMOUNT	53	283	$12,714	$15,732	$23,300	$32,503	$38,454	$56,000
TOTAL COMP - BONUS	53	283	$147,465	$157,018	$171,738	$180,793	$198,500	$217,996
TOTAL COMP - ALL	74	418	$137,292	$148,805	$164,825	$173,040	$190,714	$205,500

Senior Project Manager

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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	52	496	$136,490	$141,401	$149,917	$154,273	$160,122	$172,302
BASE SAL - NO BONUS	11	58	***	$145,000	$150,250	$159,212	$167,731	***
BASE SAL - BONUS	41	438	$133,950	$140,314	$149,583	$152,948	$159,644	$169,493
BONUS AMOUNT	41	438	$11,000	$15,531	$30,000	$36,062	$46,053	$65,663
TOTAL COMP - BONUS	41	438	$146,083	$164,502	$178,500	$189,010	$201,493	$235,644
TOTAL COMP - ALL	52	496	$144,230	$150,911	$172,147	$182,707	$196,483	$225,742

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	768	$140,000	$145,000	$156,570	$163,997	$179,547	$193,143
BASE SAL - NO BONUS	9	99	***	$142,748	$175,800	$170,839	$193,810	***
BASE SAL - BONUS	34	669	$139,951	$145,224	$155,408	$162,186	$176,329	$192,744
BONUS AMOUNT	34	669	$7,750	$12,085	$25,112	$26,998	$34,004	$46,427
TOTAL COMP - BONUS	34	669	$157,007	$165,828	$180,308	$189,184	$220,125	$230,465
TOTAL COMP - ALL	43	768	$154,032	$163,688	$177,000	$185,344	$202,538	$226,335

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MANAGEMENT POSITION

SENIOR ESTIMATOR

Senior Estimator

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ALL FIRMS	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	227	854	$106,210	$113,500	$130,000	$131,816	$147,370	$157,973
BASE SAL - NO BONUS	61	185	$105,525	$113,000	$130,000	$132,777	$148,000	$158,400
BASE SAL - BONUS	166	669	$106,878	$113,750	$130,026	$131,463	$146,852	$157,738
BONUS AMOUNT	166	669	$7,301	$10,000	$15,478	$20,975	$25,588	$36,667
TOTAL COMP - BONUS	166	669	$115,688	$127,602	$147,225	$152,438	$172,364	$189,021
TOTAL COMP - ALL	227	854	$113,000	$125,000	$142,500	$147,154	$166,680	$178,343

TYPE OF CONSTRUCTION PERFORMED	NUMBER OF EMPLOYEES	AVERAGE TOTAL COMP	AVERAGE	WEIGHTED AVERAGE	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE
BUILDING	656	143,881	$129,477	$132,987	$112,030	$129,000	$143,432
HIGHWAY	226	159,451	$140,342	$144,983	$124,912	$141,500	$156,385
HEAVY	300	159,738	$139,874	$146,079	$124,160	$141,000	$156,000
INDUSTRIAL	486	147,782	$132,384	$136,001	$116,708	$131,194	$147,104
MUNICIPAL UTIL.	238	148,382	$134,039	$137,598	$116,833	$134,476	$149,368
RESIDENTIAL	122	136,495	$126,027	$135,874	$108,886	$126,681	$145,485

Senior Estimator

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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	13	15	***	$100,000	$106,210	$106,498	$119,474	***
BASE SAL - NO BONUS	3	4	***	***	***	$106,491	***	***
BASE SAL - BONUS	10	11	***	$90,910	$107,102	$106,500	$122,080	***
BONUS AMOUNT	10	11	***	$3,250	$7,775	$9,394	$14,694	***
TOTAL COMP - BONUS	10	11	***	$97,298	$119,065	$115,894	$133,577	***
TOTAL COMP - ALL	13	15	***	$100,000	$111,210	$113,724	$132,387	***

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REVENUE SIZE: 25 TO 100 MILLION	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	70	134	$100,872	$109,789	$125,000	$125,048	$140,875	$151,202
BASE SAL - NO BONUS	21	48	$100,041	$106,246	$125,000	$123,008	$132,000	$149,747
BASE SAL - BONUS	49	86	$102,479	$110,240	$125,000	$125,922	$141,750	$150,964
BONUS AMOUNT	49	86	$6,500	$10,000	$15,000	$19,562	$23,750	$31,200
TOTAL COMP - BONUS	49	86	$115,000	$127,371	$144,000	$145,484	$159,366	$177,830
TOTAL COMP - ALL	70	134	$108,023	$115,000	$136,780	$138,741	$154,515	$174,780

REVENUE SIZE: 100 TO 250 MILLION	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	59	126	$113,500	$124,000	$138,736	$137,590	$146,333	$160,000
BASE SAL - NO BONUS	16	37	$124,500	$127,502	$139,368	$143,812	$149,769	$172,409
BASE SAL - BONUS	43	89	$112,000	$118,267	$135,000	$135,274	$146,333	$158,780
BONUS AMOUNT	43	89	$11,350	$12,500	$17,069	$23,205	$31,589	$38,750
TOTAL COMP - BONUS	43	89	$124,850	$134,703	$152,625	$158,479	$175,000	$189,042
TOTAL COMP - ALL	59	126	$124,850	$132,056	$145,000	$154,502	$169,538	$188,034

Senior Estimator

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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	51	187	$106,000	$114,600	$135,000	$134,472	$147,900	$158,400
BASE SAL - NO BONUS	10	39	***	$105,763	$130,634	$128,220	$146,250	***
BASE SAL - BONUS	41	148	$108,000	$117,166	$135,808	$135,997	$147,900	$165,450
BONUS AMOUNT	41	148	$7,102	$8,663	$14,000	$18,811	$21,000	$36,333
TOTAL COMP - BONUS	41	148	$117,638	$127,166	$152,999	$154,808	$171,000	$197,013
TOTAL COMP - ALL	51	187	$116,000	$127,100	$144,500	$149,595	$166,680	$188,613

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	34	392	$112,822	$125,798	$142,250	$141,429	$156,385	$169,090
BASE SAL - NO BONUS	11	57	***	$122,220	$150,000	$146,687	$168,180	***
BASE SAL - BONUS	23	335	$115,643	$129,375	$139,857	$138,914	$153,944	$156,331
BONUS AMOUNT	23	335	$10,939	$13,953	$22,353	$28,705	$37,000	$49,150
TOTAL COMP - BONUS	23	335	$128,213	$135,619	$162,629	$167,619	$193,955	$213,500
TOTAL COMP - ALL	34	392	$120,932	$132,460	$162,164	$160,847	$176,912	$207,429

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EXECUTIVE POSITION

CONTROLLER

Controller

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ALL FIRMS	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	PERCENT OF CEO
BASE SALARY	171	198	$124,020	$143,898	$148,245	$166,725	$0
BASE SAL - NO BONUS	28	28	$130,000	$147,500	$149,190	$165,277	$0
BASE SAL - BONUS	143	170	$122,250	$142,819	$148,059	$166,725	$0
BONUS AMOUNT	143	170	$13,175	$24,861	$35,172	$50,000	$0
TOTAL COMP - BONUS	143	170	$144,900	$171,500	$183,231	$207,061	$0
TOTAL COMP - ALL	171	198	$137,045	$168,000	$177,657	$198,540	$0

Type of Construction Performed	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	PERCENT OF CEO
BUILDING	140	171,721	$122,250	$142,819	$144,873	$164,605	$0
HIGHWAY	45	203,759	$127,500	$148,800	$163,127	$175,391	$0
HEAVY	73	209,924	$137,000	$153,525	$165,279	$180,510	$0
INDUSTRIAL	90	185,973	$130,500	$149,675	$151,871	$170,000	$0
MUNICIPAL	47	175,191	$127,900	$143,169	$143,089	$161,775	$0
OTHER	29	164,873	$122,767	$146,000	$145,628	$170,816	$0

Controller

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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	***	***	$99,840	***	***
BASE SAL - NO BONUS	***	***	***	***	***	***	***
BASE SAL - BONUS	2	2	***	***	$99,840	***	***
BONUS AMOUNT	2	2	***	***	$6,200	***	***
TOTAL COMP - BONUS	2	2	***	***	$106,040	***	***
TOTAL COMP - ALL	2	2	***	***	$106,040	***	***

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	19	20	$106,802	$118,600	$117,568	$126,075	$170,000
BASE SAL - NO BONUS	1	1	***	***	$180,000	***	***
BASE SAL - BONUS	18	19	$102,802	$116,210	$114,100	$125,500	$141,917
BONUS AMOUNT	18	19	$9,050	$11,571	$19,285	$27,500	$51,000
TOTAL COMP - BONUS	18	19	$112,690	$128,500	$133,385	$158,800	$180,740
TOTAL COMP - ALL	19	20	$119,027	$130,300	$135,838	$169,300	$186,407

Controller

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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	53	53	$123,226	$135,507	$135,814	$152,087	$177,501
BASE SAL - NO BONUS	14	14	$122,835	$131,000	$136,296	$152,500	$160,667
BASE SAL - BONUS	39	39	$123,226	$137,000	$135,642	$152,087	$177,501
BONUS AMOUNT	39	39	$13,175	$18,750	$26,763	$33,750	$151,005
TOTAL COMP - BONUS	39	39	$134,900	$162,738	$162,405	$183,994	$321,188
TOTAL COMP - ALL	53	53	$130,109	$149,956	$155,508	$178,256	$321,188

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	38	42	$122,802	$142,202	$143,057	$157,075	$185,600
BASE SAL - NO BONUS	6	6	***	***	$143,168	***	***
BASE SAL - BONUS	32	36	$122,802	$140,705	$143,036	$158,075	$185,600
BONUS AMOUNT	32	36	$16,100	$24,236	$33,729	$50,000	$84,967
TOTAL COMP - BONUS	32	36	$148,520	$173,901	$176,765	$198,306	$241,833
TOTAL COMP - ALL	38	42	$145,650	$160,300	$171,460	$195,853	$241,833

Controller

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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	28	32	$139,250	$167,750	$162,512	$186,300	$229,613
BASE SAL - NO BONUS	4	4	***	***	$181,750	***	***
BASE SAL - BONUS	24	28	$134,250	$146,000	$159,306	$183,600	$229,613
BONUS AMOUNT	24	28	$17,000	$31,250	$40,487	$56,000	$105,923
TOTAL COMP - BONUS	24	28	$153,700	$191,800	$199,793	$233,880	$323,202
TOTAL COMP - ALL	28	32	$158,950	$186,000	$197,216	$228,755	$323,202

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	31	49	$161,084	$169,199	$184,892	$197,753	$311,333
BASE SAL - NO BONUS	3	3	***	***	$167,718	***	***
BASE SAL - BONUS	28	46	$161,084	$168,875	$186,732	$197,753	$291,469
BONUS AMOUNT	28	46	$25,000	$43,742	$56,258	$80,918	$133,052
TOTAL COMP - BONUS	28	46	$189,818	$211,640	$242,990	$295,051	$398,666
TOTAL COMP - ALL	31	49	$182,200	$209,849	$235,706	$295,051	$432,230

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About the Presenters

CICPAC
CPAs WHO KNOW CONSTRUCTION

Construction Industry CPAs / Consultants Association (CICPAC) is a network of 75+ national accounting firms who serve over 13,000 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 which they reside.

CICPAC
Kathleen Baldwin
kbaldwin@cicpac.com
850.723.0372

PAS
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PAS provides wage and salary data on over 200 positions in the construction industry.

PAS also publishes *Contractors Compensation Quarterly*. 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.

PAS, Inc.
Jeff Robinson
jeff@pas1.com
800.553.4655