



Prepared for you by:





PAS, Inc., the source for construction industry salary and benefit benchmark data, CICPAC, the CPAs who know construction, and Gollob Morgan Peddy, 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 2017 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).

Any additional information or questions, contact:

CICPAC  
Kathleen Baldwin  
[kbaldwin@cicpac.com](mailto:kbaldwin@cicpac.com)  
(850) 723-0372

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

Gollob Morgan Peddy  
Heather Sellers  
[HeatherS@gmpcpa.com](mailto:HeatherS@gmpcpa.com)  
(903) 534-0088

## 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 OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	221	1,491	102,000	110,800	120,900	127,476	141,000	155,000
BASE SALARY - NO BONUS	75	595	104,000	107,896	120,900	130,188	145,380	160,000
BASE SALARY - BONUS	146	896	99,750	111,110	120,930	126,082	138,000	153,248
BONUS AMOUNT	146	896	8,000	12,000	18,350	28,028	31,092	38,901
TOTAL COMPENSATION - BONUS	146	896	118,264	126,499	146,533	154,110	167,956	187,641
TOTAL COMPENSATION - ALL	221	1,491	111,280	119,314	137,000	145,992	160,730	176,138
TYPE OF CONSTRUCTION PERFORMED	NUMBER OF EMPLOYEES	AVERAGE TOTAL COMP	AVERAGE	WEIGHTED AVERAGE	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE	
BUILDING	1,174	140,644	125,301	133,665	110,166	120,000	137,000	
HIGHWAY	400	140,384	128,477	141,157	111,726	120,182	143,721	
HEAVY	566	149,994	134,390	145,400	113,739	128,824	154,425	
INDUSTRIAL	819	146,358	130,395	141,680	110,000	122,493	145,380	
MUNICIPAL UTIL.	264	137,867	128,131	128,111	105,360	120,000	156,800	
RESIDENTIAL	91	174,288	133,671	121,564	102,552	126,000	159,990	

**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	10	13	***	84,050	92,041	91,105	100,402	***
BASE SALARY- NO BONUS	6	7	***	***	***	93,814	***	***
BASE SALARY- BONUS	4	6	***	***	***	87,041	***	***
BONUS AMOUNT	4	6	***	***	***	12,188	***	***
TOTAL COMPENSATION - BONUS	4	6	***	***	***	99,229	***	***
TOTAL COMPENSATION - ALL	10	13	***	87,425	96,041	95,980	104,620	***

**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	32	49	94,600	101,500	119,800	120,938	135,781	150,500
BASE SALARY- NO BONUS	10	12	***	113,800	121,500	125,599	139,400	***
BASE SALARY- BONUS	22	37	93,957	97,950	113,000	118,819	135,000	150,500
BONUS AMOUNT	22	37	8,000	12,375	16,725	18,420	25,000	28,222
TOTAL COMPENSATION - BONUS	22	37	110,775	116,498	132,300	137,239	157,500	170,725
TOTAL COMPENSATION - ALL	32	49	109,075	116,998	129,500	133,602	148,738	164,725

**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	203	98,410	105,000	115,003	120,971	137,000	148,002
BASE SALARY- NO BONUS	24	65	101,629	105,180	111,506	124,435	142,175	158,960
BASE SALARY- BONUS	47	138	97,960	105,000	116,500	119,202	130,000	145,250
BONUS AMOUNT	47	138	8,000	12,000	17,000	26,364	31,649	35,997
TOTAL COMPENSATION - BONUS	47	138	116,424	125,000	135,000	145,566	155,000	181,563
TOTAL COMPENSATION - ALL	71	203	105,500	115,000	129,857	138,423	152,500	165,000

**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	42	251	110,016	114,162	120,250	125,788	134,000	147,960
BASE SALARY- NO BONUS	12	75	***	119,212	123,603	128,705	135,029	***
BASE SALARY- BONUS	30	176	108,902	111,960	118,450	124,621	134,000	150,563
BONUS AMOUNT	30	176	8,550	10,000	16,250	20,205	27,500	30,688
TOTAL COMPENSATION - BONUS	30	176	120,843	125,244	139,440	144,825	163,423	171,974
TOTAL COMPENSATION - ALL	42	251	118,915	121,753	132,298	140,220	157,865	167,829



## 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	28	203	120,387	124,950	133,000	141,364	166,276	173,701
BASE SALARY- NO BONUS	11	82	***	122,493	132,740	140,360	165,551	***
BASE SALARY- BONUS	17	121	123,000	126,600	133,260	142,015	167,000	174,034
BONUS AMOUNT	17	121	12,326	14,833	28,148	36,042	40,301	43,682
TOTAL COMPENSATION - BONUS	17	121	145,586	152,177	169,924	178,056	187,802	189,000
TOTAL COMPENSATION - ALL	28	203	125,215	132,112	154,874	163,247	173,866	188,002

### 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	38	772	119,172	122,918	134,585	146,338	160,825	182,357
BASE SALARY- NO BONUS	12	354	***	122,993	148,225	155,866	170,797	***
BASE SALARY- BONUS	26	418	119,097	122,918	131,000	141,940	153,800	184,497
BONUS AMOUNT	26	418	10,267	17,614	25,830	45,391	50,500	71,681
TOTAL COMPENSATION - BONUS	26	418	134,700	147,614	160,742	187,332	195,793	265,352
TOTAL COMPENSATION - ALL	38	772	129,884	137,787	157,600	177,395	186,300	227,500

# SENIOR ESTIMATOR (Management Position)



Prepared for you by:



**Construction Salary Survey (2017 Data)**

Prepared for you by: CICPAC, PAS, Inc. and Gollob Morgan Peddy

**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</b>	<b>NUMBER</b>			<b>MEDIAN</b>			
	<b>OF</b>	<b>OF</b>	<b>15TH</b>	<b>25TH</b>	<b>50TH</b>		<b>75TH</b>	<b>85TH</b>
	<b>FIRMS</b>	<b>EMPLOYEES</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>AVERAGE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>
BASE SALARY	210	851	78,760	85,000	98,000	100,228	114,991	121,788
BASE SALARY- NO BONUS	79	290	79,328	85,000	97,801	97,740	108,324	118,964
BASE SALARY- BONUS	131	561	78,520	84,490	98,000	101,729	116,500	125,000
BONUS AMOUNT	131	561	4,400	7,000	10,700	13,067	16,150	20,125
TOTAL COMPENSATION - BONUS	131	561	88,000	94,700	110,617	114,796	131,228	146,000
TOTAL COMPENSATION - ALL	210	851	84,750	90,457	104,384	108,380	122,723	135,000

<b>TYPE OF CONSTRUCTION PERFORMED</b>	<b>NUMBER</b>	<b>AVERAGE</b>					
	<b>OF</b>	<b>TOTAL</b>		<b>WEIGHTED</b>	<b>25TH</b>	<b>50TH</b>	<b>75TH</b>
	<b>EMPLOYEES</b>	<b>COMP</b>	<b>AVERAGE</b>	<b>AVERAGE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>
BUILDING	677	107,725	99,789	104,456	85,000	97,253	114,200
HIGHWAY	208	110,751	103,522	105,142	94,000	102,270	115,500
HEAVY	290	114,028	106,400	108,023	94,805	104,214	118,982
INDUSTRIAL	473	108,329	101,641	105,596	85,455	98,760	116,985
MUNICIPAL UTIL.	156	110,447	103,534	108,457	87,900	99,875	114,982
RESIDENTIAL	67	101,586	93,893	94,962	74,600	84,405	111,300

**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	18	***	70,000	72,900	75,186	74,800	***
BASE SALARY- NO BONUS	8	12	***	70,500	72,500	78,135	91,041	***
BASE SALARY- BONUS	5	6	***	***	***	70,466	***	***
BONUS AMOUNT	5	6	***	***	***	8,160	***	***
TOTAL COMPENSATION - BONUS	5	6	***	***	***	78,626	***	***
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	40	57	74,100	78,260	85,000	86,387	93,798	98,750
BASE SALARY- NO BONUS	13	18	***	80,000	85,510	87,829	96,000	***
BASE SALARY- BONUS	27	39	74,200	76,000	83,000	85,693	90,220	95,000
BONUS AMOUNT	27	39	3,000	7,000	10,000	11,661	15,000	16,000
TOTAL COMPENSATION - BONUS	27	39	80,400	86,400	94,700	97,354	101,596	114,146

**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 100 MILLION</b>								
	<b>NUMBER</b>	<b>NUMBER</b>			<b>MEDIAN</b>			
	<b>OF</b>	<b>OF</b>	<b>15TH</b>	<b>25TH</b>	<b>50TH</b>		<b>75TH</b>	<b>85TH</b>
	<b>FIRMS</b>	<b>EMPLOYEES</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>AVERAGE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>
BASE SALARY	56	118	80,225	85,000	98,650	101,384	113,700	125,000
BASE SALARY- NO BONUS	22	45	77,781	85,000	99,920	98,482	109,638	115,500
BASE SALARY- BONUS	34	73	79,500	84,351	96,248	103,262	116,510	138,403
BONUS AMOUNT	34	73	4,750	6,400	10,500	13,583	17,000	24,461
TOTAL COMPENSATION - BONUS	34	73	87,445	94,600	112,632	116,845	136,164	150,000
TOTAL COMPENSATION - ALL	56	118	85,013	91,006	103,300	109,631	121,109	140,567

<b>REVENUE SIZE: 100 TO 250 MILLION</b>								
	<b>NUMBER</b>	<b>NUMBER</b>			<b>MEDIAN</b>			
	<b>OF</b>	<b>OF</b>	<b>15TH</b>	<b>25TH</b>	<b>50TH</b>		<b>75TH</b>	<b>85TH</b>
	<b>FIRMS</b>	<b>EMPLOYEES</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>AVERAGE</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>
BASE SALARY	46	166	84,200	93,410	104,050	105,172	117,260	126,044
BASE SALARY- NO BONUS	14	51	82,060	84,500	96,481	98,890	105,974	117,211
BASE SALARY- BONUS	32	115	87,111	97,000	108,118	107,921	118,096	126,044
BONUS AMOUNT	32	115	3,475	4,638	10,025	11,814	14,660	20,063
TOTAL COMPENSATION - BONUS	32	115	94,938	103,650	118,216	119,735	130,621	148,513
TOTAL COMPENSATION - ALL	46	166	90,145	95,318	109,054	113,391	128,088	137,875



**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	27	136	87,224	94,610	107,034	110,443	124,000	143,000
BASE SALARY- NO BONUS	11	47	***	96,450	105,800	105,272	121,642	***
BASE SALARY- BONUS	16	89	84,100	93,968	116,650	113,998	133,500	146,800
BONUS AMOUNT	16	89	4,850	8,961	11,350	14,360	16,277	31,500
TOTAL COMPENSATION - BONUS	16	89	93,255	107,393	124,000	128,357	155,300	163,386
TOTAL COMPENSATION - ALL	27	136	87,224	102,010	115,867	118,952	128,750	157,600

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	28	356	94,900	98,110	112,914	111,344	121,727	125,492
BASE SALARY- NO BONUS	11	117	***	98,219	116,909	113,231	121,934	***
BASE SALARY- BONUS	17	239	94,626	98,000	109,604	110,122	118,500	124,633
BONUS AMOUNT	17	239	8,043	10,500	15,000	16,856	16,774	19,940
TOTAL COMPENSATION - BONUS	17	239	109,500	113,000	130,627	126,978	135,250	140,545
TOTAL COMPENSATION - ALL	28	356	101,339	109,669	122,906	121,578	132,175	136,845

# CONTROLLER (Executive Position)



Prepared for you by:



**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	136	175	85,000	105,020	109,961	126,838	38.10%
BASE SALARY- NO BONUS	19	22	81,861	102,125	105,404	112,550	41.20%
BASE SALARY- BONUS	117	153	86,150	108,216	110,701	130,978	37.00%
BONUS AMOUNT	117	153	8,761	18,000	26,921	32,400	10.40%
TOTAL COMPENSATION - BONUS	117	153	101,200	127,000	137,622	158,812	24.70%
TOTAL COMPENSATION - ALL	136	175	100,000	116,791	133,121	153,650	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	119	138,689	89,000	111,872	112,130	133,713	38.20%
HIGHWAY	44	132,927	85,000	101,275	110,041	130,978	39.10%
HEAVY	70	133,354	86,150	102,391	109,043	125,804	36.40%
INDUSTRIAL	84	151,444	100,700	120,065	121,990	140,250	37.40%
MUNICIPAL	31	128,432	85,150	107,520	107,813	133,750	36.80%
OTHER	27	120,817	89,000	102,127	108,277	120,763	35.80%

**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>REVENUE SIZE: UP TO 5 MILLION</b>							
	<b>NUMBER</b>	<b>NUMBER</b>		<b>MEDIAN</b>			<b>AVERAGE</b>
	<b>OF</b>	<b>OF</b>	<b>25TH</b>	<b>50TH</b>		<b>75TH</b>	<b>OF</b>
	<b>FIRMS</b>	<b>EMPLOYEES</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>AVERAGE</b>	<b>PERCENTILE</b>	<b>TOP THREE</b>
BASE SALARY	3	3	***	***	75,460	***	***
BASE SALARY- NO BONUS	1	1	***	***	74,900	***	***
BASE SALARY- BONUS	2	2	***	***	75,740	***	***
BONUS AMOUNT	2	2	***	***	6,250	***	***
TOTAL COMPENSATION - BONUS	2	2	***	***	81,990	***	***
TOTAL COMPENSATION - ALL	3	3	***	***	79,627	***	***

<b>REVENUE SIZE: 5 TO 25 MILLION</b>							
	<b>NUMBER</b>	<b>NUMBER</b>		<b>MEDIAN</b>			<b>AVERAGE</b>
	<b>OF</b>	<b>OF</b>	<b>25TH</b>	<b>50TH</b>		<b>75TH</b>	<b>OF</b>
	<b>FIRMS</b>	<b>EMPLOYEES</b>	<b>PERCENTILE</b>	<b>PERCENTILE</b>	<b>AVERAGE</b>	<b>PERCENTILE</b>	<b>TOP THREE</b>
BASE SALARY	20	21	68,260	87,500	82,861	100,000	101,033
BASE SALARY- NO BONUS	5	5	***	***	86,740	***	***
BASE SALARY- BONUS	15	16	63,260	91,500	81,568	100,000	100,933
BONUS AMOUNT	15	16	7,500	12,000	16,667	19,950	65,667
TOTAL COMPENSATION - BONUS	15	16	80,260	102,000	98,235	113,500	163,100
TOTAL COMPENSATION - ALL	20	21	80,260	98,500	95,361	109,600	140,433

**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	60	73	84,828	102,391	104,811	116,225	191,953
BASE SALARY- NO BONUS	8	10	78,561	96,275	93,111	106,008	108,405
BASE SALARY- BONUS	52	63	85,000	103,076	106,612	120,763	191,953
BONUS AMOUNT	52	63	8,000	15,000	27,475	27,350	160,000
TOTAL COMPENSATION - BONUS	52	63	100,000	112,000	134,087	141,988	325,003
TOTAL COMPENSATION - ALL	60	73	97,775	110,065	128,624	138,887	325,003

**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	26	30	91,447	116,000	114,881	132,288	156,029
BASE SALARY- NO BONUS	1	1	***	***	103,500	***	***
BASE SALARY- BONUS	25	29	91,447	118,800	115,336	139,000	164,912
BONUS AMOUNT	25	29	10,000	25,850	27,312	38,380	86,833
TOTAL COMPENSATION - BONUS	25	29	112,550	133,800	142,648	170,000	240,067
TOTAL COMPENSATION - ALL	26	30	111,275	132,938	141,142	159,562	223,009




**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	16	27	122,265	135,465	135,957	145,083	166,263
BASE SALARY- NO BONUS	3	4	***	***	145,897	***	***
BASE SALARY- BONUS	13	23	126,263	138,250	133,663	147,000	149,667
BONUS AMOUNT	13	23	16,649	26,000	28,381	43,450	71,667
TOTAL COMPENSATION - BONUS	13	23	144,890	166,500	162,044	178,915	210,077
TOTAL COMPENSATION - ALL	16	27	134,250	158,000	159,016	175,783	201,873

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	11	21	123,922	151,213	147,292	182,425	205,950
BASE SALARY- NO BONUS	1	1	***	***	208,000	***	***
BASE SALARY- BONUS	10	20	106,089	146,795	141,222	162,500	175,617
BONUS AMOUNT	10	20	18,750	35,000	40,674	55,838	73,398
TOTAL COMPENSATION - BONUS	10	20	123,612	190,700	181,896	201,851	238,024
TOTAL COMPENSATION - ALL	11	21	163,327	191,500	184,269	206,051	276,247

<p align="center"><b>ABOUT CICPAC</b></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. Experts in the industry know the quality and commitment of CICPAC members and are constantly reaching out to us for guidance and assistance with their clients.</p>	<p align="center"><b>ABOUT PAS, INC.</b></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>	<p align="center">  <b>Gollob Morgan Peddy</b>  <small>CERTIFIED PUBLIC ACCOUNTANTS</small> </p> <p>Since its inception 35 years ago, Gollob Morgan Peddy has served as a strategic advisor to the construction industry.</p> <p>With more than 15 years of construction experience, GMP Partner, Heather Sellers directs our construction division.</p> <p>Members from tax, audit, client accounting services, and cost segregation have been brought together under one umbrella to provide a unique "team" approach to meet the needs of our construction customers.</p> <p>Our team approach is designed to create innovative solutions for the challenges facing the construction industry.</p>
<p align="center"><b>ANY ADDITIONAL INFORMATION OR QUESTIONS, CONTACT:</b></p>		
<p>CICPAC                  Kathleen Baldwin  <a href="mailto:kbaldwin@cicpac.com">kbaldwin@cicpac.com</a>                  (850) 723-0372</p>	<p>Pas, Inc.                  Jeff Robinson  <a href="mailto:jeff@pas1.com">jeff@pas1.com</a>                  (800) 553-4655</p>	<p>Gollob Morgan Peddy                  Heather Sellers  <a href="mailto:HeatherS@gmpcpa.com">HeatherS@gmpcpa.com</a>                  (903) 534-0088</p>