# CONSTRUCTION COMPENSATION REPORT 

Published 2023

Prepared for you by:

PAS, Inc.
LAPORTE

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 2022 Construction Management Staff Salary Survey and the Controller data was pulled from the 2023 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:

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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 subbreakdowns 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

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## 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 <br> PERCENTILE | MEDIAN 50TH PERCENTILE | AVERAGE | 75TH PERCENTILE | 85TH PERCENTILE |
| BASE SALARY | 279 | 1,717 | 113,000 | 121,560 | 132,000 | 135,953 | 147,500 | 160,000 |
| BASE SAL - NO BONUS | 80 | 473 | 109,288 | 122,000 | 138,121 | 139,970 | 153,150 | 171,260 |
| BASE SAL - BONUS | 199 | 1,244 | 114,740 | 120,500 | 131,790 | 134,338 | 144,521 | 154,659 |
| BONUS AMOUNT | 199 | 1,244 | 8,700 | 11,000 | 17,460 | 21,326 | 26,500 | 35,000 |
| TOTAL COMP - BONUS | 199 | 1,244 | 129,000 | 138,000 | 151,100 | 155,664 | 168,000 | 186,000 |
| TOTAL COMP - ALL | 279 | 1,717 | 122,500 | 131,250 | 148,178 | 151,164 | 164,690 | 181,000 |


| TYPE OF CONSTRUCTION PERFORMED | NUMBER OF EMPLOYEES | AVERAGE TOTAL COMP | AVERAGE | WEIGHTED AVERAGE | 25TH <br> PERCENTILE | 50TH PERCENTILE | 75TH <br> PERCENTILE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BUILDING | 1,289 | 146,675 | 131,793 | 136,241 | 120,000 | 128,857 | 140,885 |
| HIGHWAY | 380 | 161,777 | 146,329 | 144,207 | 126,531 | 141,300 | 161,000 |
| HEAVY | 685 | 162,131 | 146,417 | 150,530 | 123,120 | 141,650 | 164,106 |
| INDUSTRIAL | 971 | 153,283 | 136,484 | 145,008 | 122,000 | 131,895 | 147,750 |
| MUNICIPAL UTIL. | 465 | 150,292 | 131,130 | 134,350 | 116,250 | 127,327 | 143,566 |
| RESIDENTIAL | 294 | 139,762 | 125,942 | 129,880 | 108,014 | 124,719 | 140,745 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## SENIOR PROJECT MANAGER

| REVENUE SIZE: UP TO 5 MILLION |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | $\begin{gathered} \text { 15TH } \\ \text { PERCENTILE } \end{gathered}$ | 25TH PERCENTILE | MEDIAN 50TH PERCENTILE | AVERAGE | 75TH <br> PERCENTILE | $\begin{gathered} \text { 85TH } \\ \text { PERCENTILE } \end{gathered}$ |
| BASE SALARY | 2 | 4 | *** | *** | *** | 104,915 | *** | *** |
| BASE SAL - NO BONUS | 1 | 1 | *** | *** | *** | 90,000 | *** | *** |
| BASE SAL - BONUS | 1 | 3 | *** | *** | *** | 119,830 | *** | *** |
| BONUS AMOUNT | 1 | 3 | *** | *** | *** | 14,000 | *** | *** |
| TOTAL COMP - BONUS | 1 | 3 | *** | *** | *** | 133,830 | *** | *** |
| TOTAL COMP - ALL | 2 | 4 | *** | *** | *** | 111,915 | *** | *** |


|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH PERCENTILE | MEDIAN 50TH PERCENTILE | AVERAGE | 75TH <br> PERCENTILE | 85TH <br> PERCENTILE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BASE SALARY | 33 | 51 | 100,000 | 108,000 | 122,460 | 124,111 | 140,000 | 144,000 |
| BASE SAL - NO BONUS | 9 | 13 | *** | 122,000 | 128,750 | 125,650 | 140,000 | *** |
| BASE SAL - BONUS | 24 | 38 | 99,110 | 107,764 | 117,500 | 123,533 | 140,373 | 143,645 |
| BONUS AMOUNT | 24 | 38 | 5,098 | 7,250 | 14,168 | 19,452 | 23,800 | 32,000 |
| TOTAL COMP - BONUS | 24 | 38 | 113,275 | 122,432 | 138,000 | 142,986 | 155,500 | 175,795 |
| TOTAL COMP - ALL | 33 | 51 | 111,550 | 122,000 | 137,492 | 138,258 | 149,300 | 163,500 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## SENIOR PROJECT MANAGER

| REVENUE SIZE: 25 TO 100 MILLION |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH <br> PERCENTILE | $\begin{aligned} & \text { MEDIAN } \\ & \text { 50TH } \\ & \text { PERCENTILE } \end{aligned}$ | AVERAGE | 75TH <br> PERCENTILE | 85TH PERCENTILE |
| BASE SALARY | 90 | 248 | 111,573 | 119,550 | 127,652 | 132,244 | 145,871 | 155,000 |
| BASE SAL - NO BONUS | 30 | 83 | 108,040 | 118,050 | 125,000 | 131,900 | 148,102 | 161,490 |
| BASE SAL - BONUS | 60 | 165 | 113,913 | 119,871 | 130,000 | 132,416 | 144,726 | 153,750 |
| BONUS AMOUNT | 60 | 165 | 7,491 | 10,000 | 15,000 | 20,170 | 25,563 | 34,750 |
| TOTAL COMP - BONUS | 60 | 165 | 122,584 | 139,216 | 149,676 | 152,586 | 161,351 | 180,450 |
| TOTAL COMP - ALL | 90 | 248 | 116,356 | 123,959 | 146,637 | 145,690 | 157,750 | 177,267 |

REVENUE SIZE: 100 TO 250 MILLION

|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH <br> PERCENTILE | $\begin{aligned} & \text { MEDIAN } \\ & \text { 50TH } \\ & \text { PERCENTILE } \end{aligned}$ | AVERAGE | 75TH PERCENTILE | 85TH PERCENTILE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BASE SALARY | 62 | 306 | 109,957 | 120,807 | 131,510 | 136,113 | 148,300 | 162,023 |
| BASE SAL - NO BONUS | 17 | 76 | 105,120 | 111,338 | 124,479 | 140,721 | 149,000 | 172,000 |
| BASE SAL - BONUS | 45 | 230 | 114,740 | 122,000 | 132,019 | 134,372 | 147,500 | 157,739 |
| BONUS AMOUNT | 45 | 230 | 10,540 | 13,359 | 19,167 | 22,747 | 28,860 | 35,000 |
| TOTAL COMP - BONUS | 45 | 230 | 131,513 | 140,000 | 151,925 | 157,120 | 176,000 | 186,132 |
| TOTAL COMP - ALL | 62 | 306 | 121,538 | 127,996 | 148,203 | 152,623 | 172,580 | 186,066 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## SENIOR PROJECT MANAGER

| REVENUE SIZE: 250 TO 500 MILLION |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH <br> PERCENTILE | $\begin{gathered} \text { MEDIAN } \\ \text { 50TH } \\ \text { PERCENTILE } \\ \hline \end{gathered}$ | AVERAGE | 75TH <br> PERCENTILE | $\begin{gathered} \text { 85TH } \\ \text { PERCENTILE } \end{gathered}$ |
| BASE SALARY | 52 | 394 | 122,115 | 126,728 | 135,107 | 139,002 | 145,290 | 163,181 |
| BASE SAL - NO BONUS | 13 | 105 | *** | 128,678 | 139,983 | 142,920 | 148,313 | *** |
| BASE SAL - BONUS | 39 | 289 | 120,000 | 123,000 | 132,000 | 137,695 | 144,539 | 149,800 |
| BONUS AMOUNT | 39 | 289 | 10,000 | 11,188 | 12,300 | 19,292 | 21,273 | 37,600 |
| TOTAL COMP - BONUS | 39 | 289 | 131,300 | 140,696 | 149,262 | 156,988 | 168,000 | 189,187 |
| TOTAL COMP - ALL | 52 | 394 | 128,743 | 137,426 | 144,993 | 153,471 | 161,938 | 181,858 |


| REVENUE SIZE: OVER $\mathbf{5 0 0}$ MILLION |
| :--- |

## SENIOR

## ESTIMATOR

## Management Position

PAS, Inc.

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## 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 OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH <br> PERCENTILE | $\begin{gathered} \text { MEDIAN } \\ \text { 50TH } \\ \text { PERCENTILE } \\ \hline \end{gathered}$ | AVERAGE | 75TH PERCENTILE | 85TH PERCENTILE |
| BASE SALARY | 228 | 830 | 94,590 | 101,500 | 116,410 | 117,728 | 132,500 | 140,567 |
| BASE SAL - NO BONUS | 78 | 267 | 94,198 | 100,500 | 116,715 | 117,914 | 135,782 | 141,083 |
| BASE SAL - BONUS | 150 | 563 | 95,007 | 101,500 | 116,295 | 117,632 | 128,775 | 140,174 |
| BONUS AMOUNT | 150 | 563 | 4,563 | 6,913 | 10,854 | 15,499 | 19,442 | 26,590 |
| TOTAL COMP - BONUS | 150 | 563 | 103,157 | 113,906 | 128,286 | 133,131 | 148,608 | 161,316 |
| TOTAL COMP - ALL | 228 | 830 | 99,513 | 109,082 | 125,391 | 127,925 | 143,663 | 155,275 |


| TYPE OF CONSTRUCTION PERFORMED | NUMBER OF EMPLOYEES | AVERAGE TOTAL COMP | AVERAGE | WEIGHTED AVERAGE | $\begin{gathered} \text { 25TH } \\ \text { PERCENTILE } \end{gathered}$ | 50TH PERCENTILE | $\begin{gathered} \text { 75TH } \\ \text { PERCENTILE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BUILDING | 597 | 124,923 | 114,734 | 116,340 | 98,327 | 114,165 | 126,000 |
| HIGHWAY | 182 | 134,506 | 124,087 | 124,036 | 107,684 | 124,061 | 139,167 |
| HEAVY | 329 | 132,087 | 121,828 | 122,477 | 106,600 | 121,062 | 137,617 |
| INDUSTRIAL | 493 | 123,907 | 114,400 | 117,472 | 99,350 | 116,539 | 127,500 |
| MUNICIPAL UTIL. | 189 | 123,890 | 112,351 | 111,531 | 99,700 | 109,762 | 126,300 |
| RESIDENTIAL | 106 | 120,098 | 108,938 | 112,867 | 92,480 | 109,000 | 122,845 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## SENIOR ESTIMATOR

| REVENUE SIZE: UP TO 5 MILLION |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH <br> PERCENTILE | 25TH <br> PERCENTILE | MEDIAN 50TH PERCENTILE | AVERAGE | 75TH PERCENTILE | 85TH PERCENTILE |
| BASE SALARY | 3 | 4 | *** | *** | *** | 86,600 | *** | *** |
| BASE SAL - NO BONUS | 2 | 3 | *** | *** | *** | 87,400 | *** | *** |
| BASE SAL - BONUS | 1 | 1 | *** | *** | *** | 85,000 | *** | *** |
| BONUS AMOUNT | 1 | 1 | *** | *** | *** | 20,000 | *** | *** |
| TOTAL COMP - BONUS | 1 | 1 | *** | *** | *** | 105,000 | *** | *** |
| TOTAL COMP - ALL | 3 | 4 | *** | *** | *** | 93,267 | *** | *** |

## REVENUE SIZE: 5 TO 25 MILLION

|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH <br> PERCENTILE | $\begin{aligned} & \text { MEDIAN } \\ & \text { 50TH } \\ & \text { PERCENTILE } \end{aligned}$ | AVERAGE | 75TH PERCENTILE | 85TH PERCENTILE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BASE SALARY | 20 | 26 | 78,750 | 84,679 | 99,000 | 103,975 | 117,504 | 142,574 |
| BASE SAL - NO BONUS | 8 | 12 | *** | 82,179 | 96,706 | 104,660 | 131,254 | *** |
| BASE SAL - BONUS | 12 | 14 | *** | 95,547 | 99,000 | 103,519 | 106,244 | *** |
| BONUS AMOUNT | 12 | 14 | *** | 6,000 | 13,500 | 24,168 | 28,536 | *** |
| TOTAL COMP - BONUS | 12 | 14 | *** | 105,000 | 117,800 | 127,687 | 147,324 | *** |
| TOTAL COMP - ALL | 20 | 26 | 80,000 | 91,000 | 112,833 | 118,476 | 141,250 | 156,424 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## SENIOR ESTIMATOR

| REVENUE SIZE: 25 TO 100 MILLION |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH <br> PERCENTILE | $\begin{gathered} \text { MEDIAN } \\ \text { 50TH } \\ \text { PERCENTILE } \\ \hline \end{gathered}$ | AVERAGE | 75TH <br> PERCENTILE | $\begin{gathered} \text { 85TH } \\ \text { PERCENTILE } \end{gathered}$ |
| BASE SALARY | 68 | 106 | 94,965 | 100,500 | 114,514 | 118,175 | 135,000 | 140,000 |
| BASE SAL - NO BONUS | 28 | 43 | 99,150 | 102,000 | 111,180 | 116,947 | 134,000 | 139,525 |
| BASE SAL - BONUS | 40 | 63 | 93,452 | 99,904 | 116,961 | 119,035 | 135,750 | 145,000 |
| BONUS AMOUNT | 40 | 63 | 2,895 | 5,750 | 9,559 | 14,432 | 16,500 | 29,500 |
| TOTAL COMP - BONUS | 40 | 63 | 99,112 | 108,404 | 126,200 | 133,467 | 155,318 | 168,330 |
| TOTAL COMP - ALL | 68 | 106 | 99,150 | 105,316 | 119,592 | 126,665 | 144,163 | 158,316 |

## REVENUE SIZE: 100 TO 250 MILLION

|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH PERCENTILE | MEDIAN 50TH PERCENTILE | AVERAGE | 75TH PERCENTILE | $\begin{gathered} \text { 85TH } \\ \text { PERCENTILE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BASE SALARY | 55 | 137 | 93,500 | 103,000 | 119,766 | 119,657 | 130,623 | 137,592 |
| BASE SAL - NO BONUS | 16 | 52 | 92,990 | 98,508 | 119,383 | 118,841 | 130,212 | 136,482 |
| BASE SAL - BONUS | 39 | 85 | 93,700 | 103,381 | 120,000 | 119,991 | 131,000 | 141,167 |
| BONUS AMOUNT | 39 | 85 | 7,650 | 8,000 | 15,000 | 16,177 | 18,715 | 27,000 |
| TOTAL COMP - BONUS | 39 | 85 | 103,070 | 118,743 | 134,819 | 136,169 | 154,185 | 157,154 |
| TOTAL COMP - ALL | 55 | 137 | 99,025 | 106,080 | 130,623 | 131,128 | 145,402 | 156,190 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## SENIOR ESTIMATOR

| REVENUE SIZE: 250 TO 500 MILLION |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | 15TH PERCENTILE | 25TH <br> PERCENTILE | $\begin{gathered} \text { MEDIAN } \\ \text { 50TH } \\ \text { PERCENTILE } \\ \hline \end{gathered}$ | AVERAGE | 75TH <br> PERCENTILE | 85TH PERCENTILE |
| BASE SALARY | 44 | 163 | 96,650 | 102,945 | 112,956 | 117,291 | 128,316 | 138,410 |
| BASE SAL - NO BONUS | 12 | 47 | *** | 101,429 | 122,312 | 118,519 | 131,416 | *** |
| BASE SAL - BONUS | 32 | 116 | 96,150 | 102,945 | 111,712 | 116,831 | 125,650 | 144,410 |
| BONUS AMOUNT | 32 | 116 | 4,858 | 6,000 | 9,884 | 12,938 | 16,984 | 27,250 |
| TOTAL COMP - BONUS | 32 | 116 | 107,221 | 113,739 | 122,630 | 129,769 | 144,400 | 161,900 |
| TOTAL COMP - ALL | 44 | 163 | 101,051 | 112,514 | 122,630 | 126,701 | 139,500 | 148,966 |

## REVENUE SIZE: OVER 500 MILLION

|  | NUMBER OF FIRMS | NUMBER OF EMPLOYEES | $\begin{gathered} \text { 15TH } \\ \text { PERCENTILE } \end{gathered}$ | 25TH <br> PERCENTILE | $\begin{gathered} \text { MEDIAN } \\ \text { 50TH } \\ \text { PERCENTILE } \\ \hline \end{gathered}$ | AVERAGE | 75TH <br> PERCENTILE | 85TH <br> PERCENTILE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BASE SALARY | 38 | 394 | 108,966 | 111,170 | 122,944 | 124,340 | 141,083 | 143,040 |
| BASE SAL - NO BONUS | 12 | 110 | *** | 118,135 | 139,244 | 132,253 | 142,414 | *** |
| BASE SAL - BONUS | 26 | 284 | 102,743 | 109,613 | 120,935 | 120,688 | 128,300 | 142,811 |
| BONUS AMOUNT | 26 | 284 | 3,724 | 6,225 | 12,305 | 15,100 | 20,495 | 25,687 |
| TOTAL COMP - BONUS | 26 | 284 | 113,102 | 124,666 | 133,044 | 135,788 | 148,255 | 160,077 |
| TOTAL COMP - ALL | 38 | 394 | 111,269 | 124,666 | 135,338 | 134,672 | 146,370 | 152,364 |

## CONTROLLER

## Executive Position

## Prepared for you by:

PAS, Inc.

LAPORTE

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## 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 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { NUMBER } \\ \text { OF } \\ \text { EXECUTIVES } \\ \hline \end{gathered}$ | AVERAGE TOTAL COMP | 25TH <br> PERCENTILE | 50TH PERCENTILE | AVERAGE BASE SALARY | 75TH PERCENTILE | $\begin{aligned} & \text { PERCENT OF } \\ & \text { CEO } \end{aligned}$ |
| BASE SALARY | 156 | 183 | 112,000 | 127,223 | 129,807 | 141,838 | 40.40\% |
| BASE SAL - NO BONUS | 26 | 26 | 104,334 | 125,000 | 126,611 | 139,925 | 40.10\% |
| BASE SAL - BONUS | 130 | 157 | 112,493 | 128,585 | 130,446 | 141,938 | 40.40\% |
| BONUS AMOUNT | 130 | 157 | 14,600 | 22,250 | 30,701 | 36,000 | 11.40\% |
| TOTAL COMP - BONUS | 130 | 157 | 132,705 | 152,615 | 161,147 | 183,124 | 27.20\% |
| TOTAL COMP - ALL | 156 | 183 | 126,750 | 148,713 | 155,391 | 175,010 | 29.90\% |


| TYPE OF CONSTRUCTION <br> PERFORMED | NUMBER <br> OF <br> EMPLOYEES | AVERAGE <br> TOTAL COMP |  | AVERAGE | WEIGHTED <br> AVERAGE | 25TH <br> PERCENTILE | 50TH <br> PERCENTILE |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| PERCENTILE |  |  |  |  |  |  |  |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## CONTROLLER

| REVENUE SIZE: UP TO 5 MILLION |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EXECUTIVES | 25TH <br> PERCENTILE | $\begin{aligned} & \text { MEDIAN } \\ & \text { 50TH } \\ & \text { PERCENTILE } \end{aligned}$ | AVERAGE | 75TH <br> PERCENTILE | AVERAGE OF TOP THREE |
| 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 EXECUTIVES | 25TH PERCENTILE | $\begin{aligned} & \text { MEDIAN } \\ & \text { 50TH } \\ & \text { PERCENTILE } \end{aligned}$ | AVERAGE | 75TH PERCENTILE | AVERAGE OF tOP THREE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BASE SALARY | 18 | 18 | 94,500 | 104,500 | 106,426 | 130,246 | 133,467 |
| BASE SAL - NO BONUS | 2 | 2 | *** | *** | 114,500 | *** | *** |
| BASE SAL - BONUS | 16 | 16 | 94,500 | 104,500 | 105,416 | 123,000 | 132,964 |
| BONUS AMOUNT | 16 | 16 | 5,293 | 15,100 | 15,576 | 19,212 | 35,000 |
| TOTAL COMP - BONUS | 16 | 16 | 104,000 | 122,772 | 120,992 | 140,300 | 153,497 |
| TOTAL COMP - ALL | 18 | 18 | 98,000 | 122,772 | 120,270 | 140,300 | 153,497 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## CONTROLLER

| REVENUE SIZE: 25 TO 100 MILLION |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EXECUTIVES | 25TH <br> PERCENTILE | MEDIAN 50TH PERCENTILE | AVERAGE | 75TH <br> PERCENTILE | AVERAGE OF TOP THREE |
| BASE SALARY | 55 | 58 | 109,000 | 123,500 | 123,599 | 135,700 | 200,500 |
| BASE SAL - NO BONUS | 13 | 13 | 104,334 | 120,500 | 119,838 | 139,925 | 153,283 |
| BASE SAL - BONUS | 42 | 45 | 109,000 | 123,500 | 124,763 | 137,100 | 186,340 |
| BONUS AMOUNT | 42 | 45 | 11,500 | 20,000 | 31,260 | 30,000 | 127,333 |
| TOTAL COMP - BONUS | 42 | 45 | 129,250 | 145,199 | 156,023 | 165,452 | 286,754 |
| TOTAL COMP - ALL | 55 | 58 | 121,500 | 136,612 | 147,470 | 157,176 | 294,841 |


| REVENUE SIZE: 100 TO 250 MILLION |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EXECUTIVES | 25TH <br> PERCENTILE | $\begin{aligned} & \text { MEDIAN } \\ & \text { 50TH } \\ & \text { PERCENTILE } \end{aligned}$ | AVERAGE | 75TH PERCENTILE | AVERAGE OF TOP THREE |
| BASE SALARY | 43 | 47 | 118,390 | 129,200 | 132,911 | 149,000 | 185,016 |
| BASE SAL - NO BONUS | 8 | 8 | 104,500 | 122,240 | 131,850 | 158,651 | 167,439 |
| BASE SAL - BONUS | 35 | 39 | 119,750 | 130,000 | 133,154 | 149,000 | 181,067 |
| BONUS AMOUNT | 35 | 39 | 13,750 | 20,921 | 26,681 | 31,125 | 108,333 |
| TOTAL COMP - BONUS | 35 | 39 | 134,500 | 159,075 | 159,835 | 189,000 | 237,247 |
| TOTAL COMP - ALL | 43 | 47 | 131,143 | 150,000 | 154,628 | 185,016 | 237,247 |

## Construction Compensation Report

Prepared for you by: CICPAC, PAS, Inc and LaPorte CPAs \& Business Advisors

## CONTROLLER

| REVENUE SIZE: 250 TO 500 MILLION |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EXECUTIVES | 25TH <br> PERCENTILE | $\begin{gathered} \text { MEDIAN } \\ \text { 50TH } \\ \text { PERCENTILE } \end{gathered}$ | AVERAGE | 75TH PERCENTILE | AVERAGE OF TOP THREE |
| BASE SALARY | 25 | 37 | 127,473 | 140,600 | 141,990 | 159,500 | 185,333 |
| BASE SAL - NO BONUS | 1 | 1 | *** | *** | 148,700 | *** | *** |
| BASE SAL - BONUS | 24 | 36 | 127,473 | 139,998 | 141,711 | 152,550 | 178,983 |
| BONUS AMOUNT | 24 | 36 | 22,400 | 33,821 | 34,264 | 42,531 | 71,157 |
| TOTAL COMP - BONUS | 24 | 36 | 158,625 | 173,658 | 175,975 | 190,708 | 229,388 |
| TOTAL COMP - ALL | 25 | 37 | 155,125 | 173,658 | 174,884 | 193,000 | 240,233 |


| REVENUE SIZE: OVER 500 MILLION |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | NUMBER OF FIRMS | NUMBER OF EXECUTIVES | 25TH <br> PERCENTILE | $\begin{aligned} & \text { MEDIAN } \\ & \text { 50TH } \\ & \text { PERCENTILE } \end{aligned}$ | AVERAGE | 75TH <br> PERCENTILE | AVERAGE OF TOP THREE |
| BASE SALARY | 15 | 23 | 123,110 | 145,088 | 151,423 | 183,641 | 219,100 |
| BASE SAL - NO BONUS | 2 | 2 | *** | *** | 150,750 | *** | *** |
| BASE SAL - BONUS | 13 | 21 | 119,426 | 145,088 | 151,527 | 198,570 | 219,100 |
| BONUS AMOUNT | 13 | 21 | 30,443 | 52,673 | 51,754 | 77,500 | 91,687 |
| TOTAL COMP - BONUS | 13 | 21 | 156,539 | 202,953 | 203,281 | 257,011 | 297,433 |
| TOTAL COMP - ALL | 15 | 23 | 156,539 | 188,975 | 196,276 | 231,311 | 297,433 |

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