CONSTRUCTION COMPENSATION REPORT

Published 2023

Prepared for you by:













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 <u>www.pas1.com</u>** 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 PAS, Inc.
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 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.

Management Position

Prepared for you by:







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	ALL FIRMS										
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH 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 PERCENTILE	50TH PERCENTILE	75TH 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

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	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	***	***		

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	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		

REVENUE SIZE: 25 TO 100 MI	LLION							
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH 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 MI	ILLION							
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	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

REVENUE SIZE: 250 TO 500 N	1ILLION							
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
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 500 MILE	LION							
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	40	714	124,860	132,086	138,522	151,408	163,306	189,633
BASE SAL - NO BONUS	10	195	***	152,856	169,902	176,951	198,681	***
BASE SAL - BONUS	30	519	122,360	128,586	134,866	142,894	153,971	165,061
BONUS AMOUNT	30	519	10,500	16,566	23,250	25,891	28,938	37,449
TOTAL COMP - BONUS	30	519	138,936	151,550	160,370	168,785	181,503	203,626
TOTAL COMP - ALL	40	714	140,436	152,170	162,326	170,826	181,503	205,038

Management Position

Prepared for you by:







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 PERCENTILE	MEDIAN 50TH PERCENTILE	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	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE
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

REVENUE SIZE: UP TO 5 MILLI	ON							
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH 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 MILLIO	ON							
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	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

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	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 MI	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	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				

REVENUE SIZE: 250 TO 500 M	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	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 MIL	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	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			

Executive Position

Prepared for you by:



PAS, Inc.



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	ALL FIRMS											
	NUMBER OF EXECUTIVES	AVERAGE TOTAL COMP	25TH PERCENTILE	50TH PERCENTILE	AVERAGE BASE SALARY	75TH PERCENTILE	PERCENT OF CEO					
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 PERFORMED	NUMBER OF EMPLOYEES	AVERAGE TOTAL COMP	AVERAGE	WEIGHTED AVERAGE	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE
BUILDING	136	157,035	112,439	129,900	131,095	141,938	39.80%
HIGHWAY	41	170,462	125,020	135,625	142,861	168,000	38.60%
HEAVY	59	166,949	120,117	137,060	140,057	164,450	40.90%
INDUSTRIAL	102	155,770	116,110	129,365	132,336	146,575	39.40%
MUNICIPAL	49	152,404	112,764	127,950	128,867	144,950	37.80%
OTHER	22	146,028	103,000	117,740	124,055	138,306	39.90%

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	***	***	***	***	***	***	***		
BASE SAL - NO BONUS	***	***	***	***	***	***	***		
BASE SAL - BONUS	***	***	***	***	***	***	***		
BONUS AMOUNT	***	***	***	***	***	***	***		
TOTAL COMP - BONUS	***	***	***	***	***	***	***		
TOTAL COMP - ALL	***	***	***	***	***	***	***		

REVENUE SIZE: 5 TO 25 MILLION	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	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				

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	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 PERCENTILE	MEDIAN 50TH PERCENTILE	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

REVENUE SIZE: 250 TO 500 MILLION										
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE			
BASE SALARY	25	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 PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH 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			



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, Inc.

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



The LaPorte CPAs & Business Advisors
Construction Industry Group has worked
with clients for over half a century, and
we understand the special audit, tax, and
consulting needs of construction-related
businesses. While many firms have
industry concentrations, LaPorte's multidisciplinary group comprises over 25
professionals, including four with CCIFP
certifications, who meet regularly to
cross-train, identify best practices,
review industry trends, and work
together to reach collective solutions for
our construction clients.

LaPorte CPAs & Business Advisors
Tracy Tufts, CPA, CCIFP

ttufts@laporte.com (504) 835-5522